

**WESTWOOD COUNTRY
LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 02-01
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**



Harris & Associates.

TABLE OF CONTENTS

INTRODUCTION..... 1

SECTION I – PLANS AND SPECIFICATIONS 2

 DESCRIPTION OF THE DISTRICT AND BOUNDARIES.....2

 IMPROVEMENTS AND SERVICES PROVIDED.....2

SECTION II – METHOD OF APPORTIONMENT 4

 DESCRIPTION OF BENEFIT4

 ASSESSMENT RANGE FORMULA5

 ASSESSMENT METHODOLOGY8

SECTION III – DISTRICT BUDGET..... 9

 DESCRIPTION OF BUDGET ITEMS..... 11

SECTION IV – DISTRICT DIAGRAM 13

SECTION V – ASSESSMENT ROLL 14

ENGINEER'S REPORT

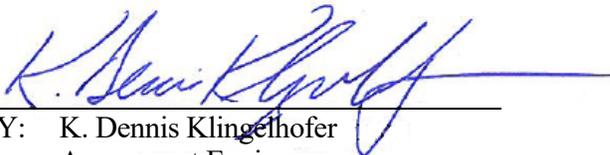
CITY OF ESCALON

WESTWOOD COUNTRY LANDSCAPE AND LIGHTING 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




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 Westwood Country Landscape and Lighting Maintenance District No. 02-01 (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
\$25,176.08	183.606	\$137.12



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 District is within the boundaries of the City and is located generally north of Crestwood Drive and the northern boundary of APN 227-320-04, south of APN numbers 227-100-14 & 15, east of McHenry Avenue and west of Santa Fe Avenue.

The District was formed on June 2, 2003 when the City Council adopted its Resolution No. 26-03. The property owners of the development at that time were Spivock and Spivock, and Westwood Country Venture, LLC.

The District is comprised of the residential development known as Westwood Country and consists of one hundred seventy seven (177) developed single family residential parcels and five commercial parcels, only one of which is currently developed.

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 Swanson Park.
- Graffiti abatement on masonry walls within Swanson Park, on the McHenry Avenue commercial lots and the Burlington, Northern Santa Fe ("BNSF") Railway.
- Street trees in tree wells along McHenry Avenue from the northern property line to the southern property line of the development.
- 38 street lights located throughout the interior and exterior of the tract.
- Street trees along interior streets of the tract.

- Utility costs for lighting and landscaping systems.
- Landscape improvements for the traffic circle on Swanson Drive.
- Landscaping improvements inside Swanson Park.
- Playground equipment (added in fiscal year 2012).
- Benches, trash cans and other amenities (added in fiscal year 2012).

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

The improvements added in fiscal year 2012, as shown above, were completed after the City conducted a Proposition 218 assessment ballot procedure. The property owners within the District approved the acquisition, installation and continuing maintenance of said improvements, as well as a revised methodology for the commercial parcels, by a margin of 66.67% to 33.33% at a public hearing held on January 17, 2012.

The Proposition 218 procedure was necessary for two reasons. First, new improvements were proposed to be added, maintained and serviced by the District. Second, because those improvements did not benefit the commercial parcels within the District, the existing method of apportionment within the District also needed to be revised. A complete explanation of the revised methodology can be found in Section II of this Report.

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 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, 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 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 2003/2004 fiscal year. That initial maximum assessment was \$183.90 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 2003/2004, adjusted annually by three percent (3%).
- Each fiscal year, 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 (2004/2005) 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. The Maximum Assessment Rate for the upcoming fiscal year (2016/2017) shall be **\$270.06**. The table on the following page shows the Adjusted Maximum Assessment Rate for each fiscal year since the formation of the District and for the next several fiscal years. 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 following page shows the Adjusted Maximum Assessment for each year since the formation of the District, as well as the Actual Annual Assessment for the corresponding year.

Fiscal Year	Adjusted Maximum Assessment	Actual Annual Assessment
2003/2004	\$183.90	\$183.90
2004/2005	\$189.42	\$189.42
2005/2006	\$195.10	\$195.10
2006/2007	\$200.95	\$200.94
2007/2008	\$206.98	\$206.96
2008/2009	\$213.19	\$213.16
2009/2010	\$219.59	\$53.08
2010/2011	\$226.17	\$30.00
2011/2012	\$232.96	\$99.38
2012/2013	\$239.95	\$109.70
2013/2014	\$247.15	\$56.74
2014/2015	\$254.56	\$96.76
2015/2016	\$262.20	\$105.06
2016/2017	\$270.06	\$137.12
2017/2018	\$278.17	

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 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 also receives similar benefit from the improvements due to their relative size and proximity to the improvements. 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 EDU for each parcel. Since commercial parcels are typically larger than an SFR and generate more traffic to and from their locations, commercial parcels receive a higher degree of benefit from the improvements and are assigned a higher EDU. When the District was formed, commercial parcels were assigned an EDU factor of 1.70 per acre. When the District property owners approved the playground equipment as new improvements in January of 2012, it was determined that the commercial parcels did not benefit from those new improvements. To address the fact that commercial parcels do not receive a benefit from the new improvements, the EDU factor for commercial parcels was adjusted from 1.70 per acre to 1.50 per acre. This adjustment reflects the typical yearly cost to maintain the playground equipment.

The individual commercial parcel acreage, therefore, is multiplied by a factor of 1.50 to determine the total EDU for that parcel. The total District 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 parcel is then multiplied by the annual assessment rate to determine the annual assessment.

As a result of the reduction in the overall commercial parcel EDU, the total EDU for the District has been decreased from 184.49 to 183.60, beginning in fiscal year 2012/2013.

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 on the following page.



DIRECT COSTS	
Utility – Water (based on prior year consumptions)	\$3,700.00
Utility – Electricity (sprinkler timers est. @ \$48 per month)	0.00
Contract Services – Street Lights (38 lights @ avg. of \$8.11 each – monthly)	3,700.00
Contract Services – Park Maintenance (\$576 monthly contract plus incidentals) (examples: tree maintenance & replacement, sprinkler repairs, etc.)	8,000.00
Professional Services – Public Works (inspection, repairs & maintenance)	350.00
Maintenance – Playground Equipment, etc.	100.00
Capital Replacement (annual collection to replace playground equipment) ⁽¹⁾	773.00
Contingency	<u>0.00</u>
Direct Costs Sub-Total	\$16,623.00
ADMINISTRATIVE COSTS	
Professional Service – Engineer (Harris & Assoc. charge of \$428.50 per quarter)	\$1,714.00
General Government Charge (City admin fee @ 10% of Direct Costs, less Capital Replacement)	1,585.00
County Administration Fee (1% of the Total Balance to Assessment)	251.76
Rounding Adjustment (to make an even penny for tax roll purposes)	<u>2.32</u>
Administrative Costs Sub-Total	\$3,553.08
SUBTOTAL OF DIRECT AND ADMINISTRATIVE COSTS	\$20,176.08
Operating Reserve Collection/(Reduction)	<u>5,000.00</u>
TOTAL BALANCE TO ASSESSMENT	\$25,176.08
Total Assessable Parcels/EDU	183.606
ASSESSMENT PER PARCEL/EDU	\$137.12
OPERATING FUND	
Estimated Reserve Fund Beginning Balance as of July 1, 2016	\$3,469.00
Operating Reserve Collection – Fiscal Year 2016/2017	<u>5,000.00</u>
Estimated Reserve Fund Balance Ending June 30, 2017	\$8,469.00
CAPITAL REPLACEMENT FUND	
Capital Replacement Fund Balance as of July 1, 2016	\$2,319.00
Capital Replacement Collections – Fiscal Year 2016/2017	<u>773.00</u>
Capital Replacement 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 costs of \$773.00, as shown here, represent an annual amount of approximately \$4.21 per EDU.



DESCRIPTION OF BUDGET ITEMS

- **Utility – Water:** The costs to provide water utilities to the District landscaping improvements.
- **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 include but are not limited to: tree replacement, sprinkler repair or replacement, etc.
- **Contract Services – Street Lights:** The contracting costs associated with the Modesto Irrigation District to provide electricity for illumination and maintenance of the street lights and poles within the District.
- **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.
- **Maintenance – Playground Equipment, etc.:** Costs associated with the annual maintenance of the playground equipment and other amenities.
- **Capital Replacement – Playground Equipment & Amenities:** Funds collected on an annual basis for the eventual replacement of the playground equipment and/or amenities. This equipment has a finite life span and will require replacement after approximately 30 years. The equipment for this District was purchased in 2012 at a cost of \$21,000. To account for inflation over thirty years, 10.37% has been added to the annual collection amount. In the year 2042, 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.
- **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; answer 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.

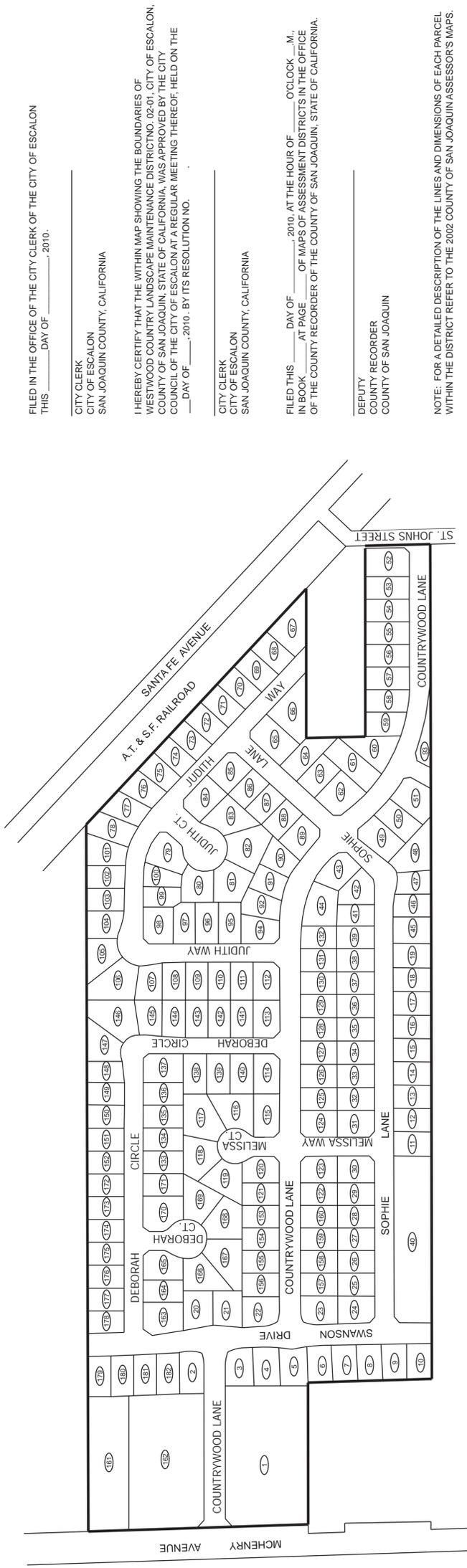
- **Estimated Reserve (Operating) Fund Balances:** This item shows the estimated Operating Reserve Fund amounts at the beginning and end of the fiscal year. The estimated ending balance reflects any collections or reductions from the estimated beginning balance.

SECTION IV – DISTRICT DIAGRAM

The following page(s) show the Assessment Diagram for the Westwood Country Landscape Maintenance District No. 02-01. Also included are copies 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.

AMENDED ASSESSMENT DIAGRAM WESTWOOD COUNTRY LANDSCAPE MAINTENANCE DISTRICT NO. 02-01

CITY OF ESCALON
COUNTY OF SAN JOAQUIN
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ESCALON
THIS _____ DAY OF _____, 2010.

CITY CLERK
CITY OF ESCALON
SAN JOAQUIN COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF WESTWOOD COUNTRY LANDSCAPE MAINTENANCE DISTRICT NO. 02-01, 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 _____ DAY OF _____, 2010, BY ITS RESOLUTION NO. _____.

CITY CLERK
CITY OF ESCALON
SAN JOAQUIN COUNTY, CALIFORNIA

FILED THIS _____ DAY OF _____, 2010, AT THE HOUR OF _____ O'CLOCK ____M.,
IN BOOK _____ AT PAGE _____ OF MAPS OF ASSESSMENT DISTRICTS IN THE OFFICE
OF THE COUNTY RECORDER OF THE COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA.

DEPUTY
COUNTY RECORDER
COUNTY OF SAN JOAQUIN

NOTE: FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL WITHIN THE DISTRICT REFER TO THE 2002 COUNTY OF SAN JOAQUIN ASSESSOR'S MAPS.

APN	ASSESSMENT NUMBER						
227-520-23	1	227-600-37	22	227-600-35	75	227-670-19	112
227-640-01	2	227-640-38	21	227-600-36	76	227-670-20	113
227-640-02	3	227-640-39	20	227-600-37	77	227-670-21	114
227-640-03	4	227-600-01	41	227-600-38	78	227-670-22	115
227-640-04	5	227-600-02	42	227-600-39	79	227-670-23	116
227-640-05	6	227-600-03	43	227-600-40	80	227-670-24	117
227-640-06	7	227-600-04	44	227-600-41	81	227-670-25	118
227-640-07	8	227-600-05	45	227-600-42	82	227-670-26	119
227-640-08	9	227-600-06	46	227-600-43	83	227-670-27	120
227-640-09	10	227-600-07	47	227-600-44	84	227-670-28	121
227-640-10	11	227-600-08	48	227-600-45	85	227-670-29	122
227-640-11	12	227-600-09	49	227-600-46	86	227-670-30	123
227-640-12	13	227-600-10	50	227-600-47	87	227-670-31	124
227-640-13	14	227-600-11	51	227-600-48	88	227-670-32	125
227-640-14	15	227-600-12	52	227-600-49	89	227-670-33	126
227-640-15	16	227-600-13	53	227-600-50	90	227-670-34	127
227-640-16	17	227-600-14	54	227-600-51	91	227-670-35	128
227-640-17	18	227-600-15	55	227-600-52	92	227-670-36	129
227-640-18	19	227-600-16	56	227-600-53	93	227-670-37	130
227-640-19	20	227-600-17	57	227-670-01	94	227-670-38	131
227-640-20	21	227-600-18	58	227-670-02	95	227-670-39	132
227-640-21	22	227-600-19	59	227-670-03	96	227-670-40	133
227-640-22	23	227-600-20	60	227-670-04	97	227-670-41	134
227-640-23	24	227-600-21	61	227-670-05	98	227-670-42	135
227-640-24	25	227-600-22	62	227-670-06	99	227-670-43	136
227-640-25	26	227-600-23	63	227-670-07	100	227-670-44	137
227-640-26	27	227-600-24	64	227-670-08	101	227-670-45	138
227-640-27	28	227-600-25	65	227-670-09	102	227-670-46	139
227-640-28	29	227-600-26	66	227-670-10	103	227-670-47	140
227-640-29	30	227-600-27	67	227-670-11	104	227-670-48	141
227-640-30	31	227-600-28	68	227-670-12	105	227-670-49	142
227-640-31	32	227-600-29	69	227-670-13	106	227-670-50	143
227-640-32	33	227-600-30	70	227-670-14	107	227-670-51	144
227-640-33	34	227-600-31	71	227-670-15	108	227-670-52	145
227-640-34	35	227-600-32	72	227-670-16	109	227-670-53	146
227-640-35	36	227-600-33	73	227-670-17	110	227-670-54	147
227-640-36	37	227-600-34	74	227-670-18	111	227-670-55	148



R. Clark Consulting
113 West G Street #313
San Diego, CA 92101

LEGEND

Parcel

Assessment Boundary

Assessment Number

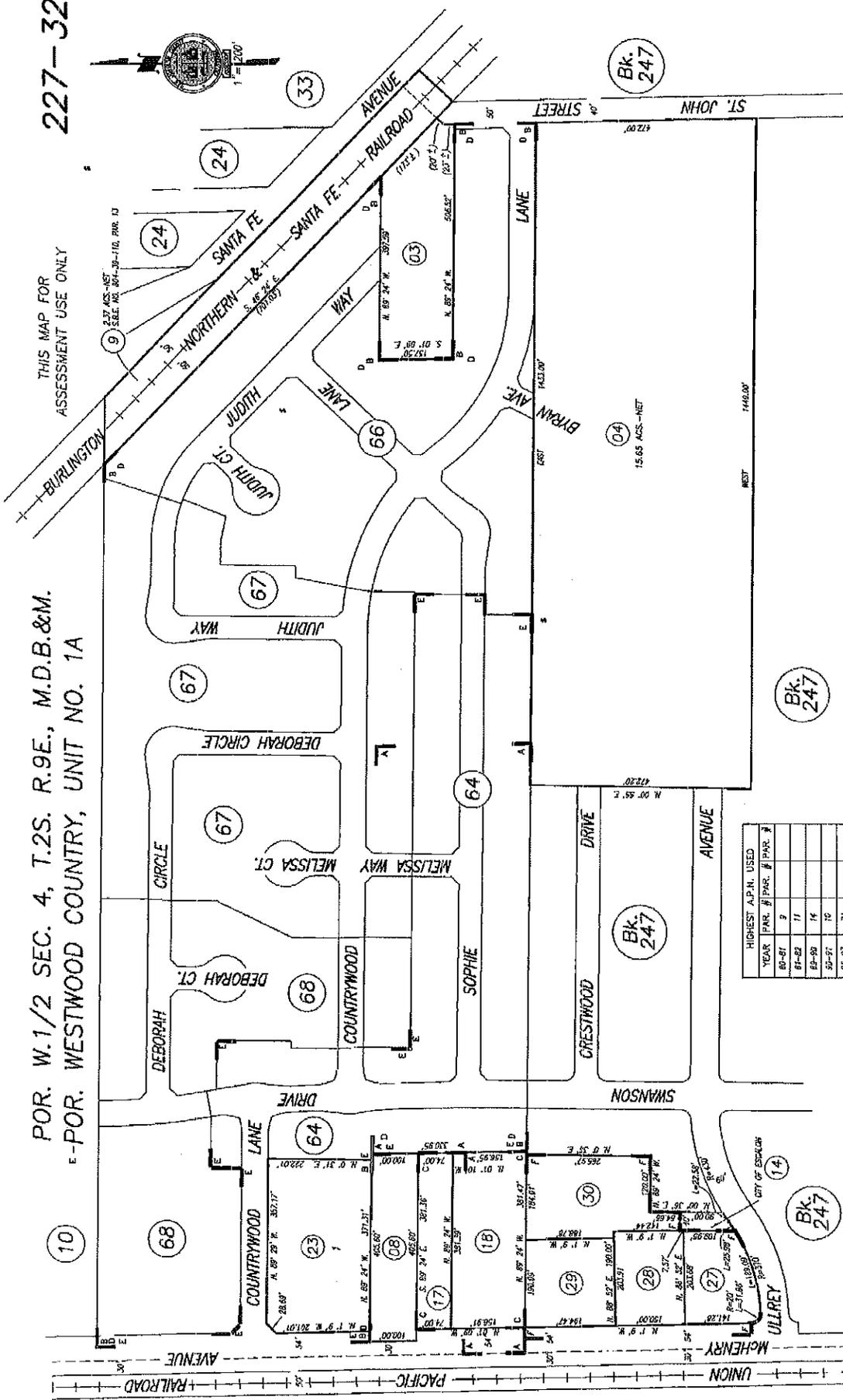


Comprehensive Maintenance District Services

POR. W.1/2 SEC. 4, T.2S. R.9E., M.D.B.&M.
 E-POR. WESTWOOD COUNTRY, UNIT NO. 1A

227-32

THIS MAP FOR
 ASSESSMENT USE ONLY



YEAR	HIGHEST A.P.N. USED	
	PAR.	PAR.
80-81	9	
81-82	11	
82-83	14	
83-84	12	
84-85	21	
85-86	22	
86-87	24	
87-88	28	
88-89	30	
89-90	31	
90-91	32	
91-92	33	
92-93	34	
93-94	35	
94-95	36	
95-96	37	
96-97	38	
97-98	39	
98-99	40	
99-00	41	
00-01	42	
01-02	43	
02-03	44	
03-04	45	
04-05	46	
05-06	47	
06-07	48	
07-08	49	
08-09	50	
09-10	51	
10-11	52	
11-12	53	
12-13	54	
13-14	55	
14-15	56	
15-16	57	
16-17	58	
17-18	59	
18-19	60	
19-20	61	
20-21	62	
21-22	63	
22-23	64	
23-24	65	
24-25	66	
25-26	67	
26-27	68	
27-28	69	
28-29	70	
29-30	71	
30-31	72	
31-32	73	
32-33	74	
33-34	75	
34-35	76	
35-36	77	
36-37	78	
37-38	79	
38-39	80	
39-40	81	
40-41	82	
41-42	83	
42-43	84	
43-44	85	
44-45	86	
45-46	87	
46-47	88	
47-48	89	
48-49	90	
49-50	91	
50-51	92	
51-52	93	
52-53	94	
53-54	95	
54-55	96	
55-56	97	
56-57	98	
57-58	99	
58-59	100	

- A - P. M. Bk. 05 Pg. 087
- B - R. S. Bk. 32 Pg. 108
- C - R. S. Bk. 31 Pg. 009
- D - P. M. Bk. 22 Pg. 074
- E - R. M. Bk. 37 Pg. 085
- F - P. M. Bk. 23 Pg. 031

CITY OF ESCALON
 Assessor's Map Bk. 227 Pg. 32
 County of San Joaquin, Calif.

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

95-97

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.

WESTWOOD COUNTRY LMD ASSESSMENT LISTING

APN	Unit/Lot Number	EDU	2016/2017 Maximum Assessment Rate	2016/2017 Applied Assessment Rate	2016/2017 Actual Assessment
227-320-23	Unit 1A - 1	2.85	\$270.06	\$137.12	\$390.80
227-640-01	Unit 1A - 2	1.00	\$270.06	\$137.12	\$137.12
227-640-02	Unit 1A - 3	1.00	\$270.06	\$137.12	\$137.12
227-640-03	Unit 1A - 4	1.00	\$270.06	\$137.12	\$137.12
227-640-04	Unit 1A - 5	1.00	\$270.06	\$137.12	\$137.12
227-640-05	Unit 1A - 6	1.00	\$270.06	\$137.12	\$137.12
227-640-06	Unit 1A - 7	1.00	\$270.06	\$137.12	\$137.12
227-640-07	Unit 1A - 8	1.00	\$270.06	\$137.12	\$137.12
227-640-08	Unit 1A - 9	1.00	\$270.06	\$137.12	\$137.12
227-640-09	Unit 1A - 10	1.00	\$270.06	\$137.12	\$137.12
227-640-10	Unit 1A - A	0.00	\$270.06	\$137.12	\$0.00
227-640-11	Unit 1A - 11	1.00	\$270.06	\$137.12	\$137.12
227-640-12	Unit 1A - 12	1.00	\$270.06	\$137.12	\$137.12
227-640-13	Unit 1A - 13	1.00	\$270.06	\$137.12	\$137.12
227-640-14	Unit 1A - 14	1.00	\$270.06	\$137.12	\$137.12
227-640-15	Unit 1A - 15	1.00	\$270.06	\$137.12	\$137.12
227-640-16	Unit 1A - 16	1.00	\$270.06	\$137.12	\$137.12
227-640-17	Unit 1A - 17	1.00	\$270.06	\$137.12	\$137.12
227-640-18	Unit 1A - 18	1.00	\$270.06	\$137.12	\$137.12
227-640-19	Unit 1A - 19	1.00	\$270.06	\$137.12	\$137.12
227-640-20	Unit 1A - 39	1.00	\$270.06	\$137.12	\$137.12
227-640-21	Unit 1A - 38	1.00	\$270.06	\$137.12	\$137.12
227-640-22	Unit 1A - 37	1.00	\$270.06	\$137.12	\$137.12
227-640-23	Unit 1A - 36	1.00	\$270.06	\$137.12	\$137.12
227-640-24	Unit 1A - 35	1.00	\$270.06	\$137.12	\$137.12
227-640-25	Unit 1A - 34	1.00	\$270.06	\$137.12	\$137.12
227-640-26	Unit 1A - 33	1.00	\$270.06	\$137.12	\$137.12
227-640-27	Unit 1A - 32	1.00	\$270.06	\$137.12	\$137.12
227-640-28	Unit 1A - 31	1.00	\$270.06	\$137.12	\$137.12
227-640-29	Unit 1A - 30	1.00	\$270.06	\$137.12	\$137.12
227-640-30	Unit 1A - 29	1.00	\$270.06	\$137.12	\$137.12
227-640-31	Unit 1A - 28	1.00	\$270.06	\$137.12	\$137.12
227-640-32	Unit 1A - 27	1.00	\$270.06	\$137.12	\$137.12
227-640-33	Unit 1A - 26	1.00	\$270.06	\$137.12	\$137.12



APN	Unit/Lot Number	EDU	2016/2017 Maximum Assessment Rate	2016/2017 Applied Assessment Rate	2016/2017 Actual Assessment
227-640-34	Unit 1A - 25	1.00	\$270.06	\$137.12	\$137.12
227-640-35	Unit 1A - 24	1.00	\$270.06	\$137.12	\$137.12
227-640-36	Unit 1A - 23	1.00	\$270.06	\$137.12	\$137.12
227-640-37	Unit 1A - 22	1.00	\$270.06	\$137.12	\$137.12
227-640-38	Unit 1A - 21	1.00	\$270.06	\$137.12	\$137.12
227-640-39	Unit 1A - 20	1.00	\$270.06	\$137.12	\$137.12
227-660-01	Unit 2 - 40	1.00	\$270.06	\$137.12	\$137.12
227-660-02	Unit 2 - 41	1.00	\$270.06	\$137.12	\$137.12
227-660-03	Unit 2 - 42	1.00	\$270.06	\$137.12	\$137.12
227-660-04	Unit 2 - 43	1.00	\$270.06	\$137.12	\$137.12
227-660-05	Unit 2 - 44	1.00	\$270.06	\$137.12	\$137.12
227-660-06	Unit 2 - 45	1.00	\$270.06	\$137.12	\$137.12
227-660-07	Unit 2 - 46	1.00	\$270.06	\$137.12	\$137.12
227-660-08	Unit 2 - 47	1.00	\$270.06	\$137.12	\$137.12
227-660-09	Unit 2 - 48	1.00	\$270.06	\$137.12	\$137.12
227-660-10	Unit 2 - 49	1.00	\$270.06	\$137.12	\$137.12
227-660-11	Unit 2 - 50	1.00	\$270.06	\$137.12	\$137.12
227-660-12	Unit 2 - 51	1.00	\$270.06	\$137.12	\$137.12
227-660-13	Unit 2 - 52	1.00	\$270.06	\$137.12	\$137.12
227-660-14	Unit 2 - 53	1.00	\$270.06	\$137.12	\$137.12
227-660-15	Unit 2 - 54	1.00	\$270.06	\$137.12	\$137.12
227-660-16	Unit 2 - 55	1.00	\$270.06	\$137.12	\$137.12
227-660-17	Unit 2 - 56	1.00	\$270.06	\$137.12	\$137.12
227-660-18	Unit 2 - 57	1.00	\$270.06	\$137.12	\$137.12
227-660-19	Unit 2 - 58	1.00	\$270.06	\$137.12	\$137.12
227-660-20	Unit 2 - 59	1.00	\$270.06	\$137.12	\$137.12
227-660-21	Unit 2 - 60	1.00	\$270.06	\$137.12	\$137.12
227-660-22	Unit 2 - 61	1.00	\$270.06	\$137.12	\$137.12
227-660-23	Unit 2 - 62	1.00	\$270.06	\$137.12	\$137.12
227-660-24	Unit 2 - 63	1.00	\$270.06	\$137.12	\$137.12
227-660-25	Unit 2 - 64	1.00	\$270.06	\$137.12	\$137.12
227-660-26	Unit 2 - 65	1.00	\$270.06	\$137.12	\$137.12
227-660-27	Unit 2 - 66	1.00	\$270.06	\$137.12	\$137.12
227-660-28	Unit 2 - 67	1.00	\$270.06	\$137.12	\$137.12
227-660-29	Unit 2 - 68	1.00	\$270.06	\$137.12	\$137.12
227-660-30	Unit 2 - 69	1.00	\$270.06	\$137.12	\$137.12



APN	Unit/Lot Number	EDU	2016/2017 Maximum Assessment Rate	2016/2017 Applied Assessment Rate	2016/2017 Actual Assessment
227-660-31	Unit 2 - 70	1.00	\$270.06	\$137.12	\$137.12
227-660-32	Unit 2 - 71	1.00	\$270.06	\$137.12	\$137.12
227-660-33	Unit 2 - 72	1.00	\$270.06	\$137.12	\$137.12
227-660-34	Unit 2 - 73	1.00	\$270.06	\$137.12	\$137.12
227-660-35	Unit 2 - 74	1.00	\$270.06	\$137.12	\$137.12
227-660-36	Unit 2 - 75	1.00	\$270.06	\$137.12	\$137.12
227-660-37	Unit 2 - 76	1.00	\$270.06	\$137.12	\$137.12
227-660-38	Unit 2 - 77	1.00	\$270.06	\$137.12	\$137.12
227-660-39	Unit 2 - 78	1.00	\$270.06	\$137.12	\$137.12
227-660-40	Unit 2 - 79	1.00	\$270.06	\$137.12	\$137.12
227-660-41	Unit 2 - 80	1.00	\$270.06	\$137.12	\$137.12
227-660-42	Unit 2 - 81	1.00	\$270.06	\$137.12	\$137.12
227-660-43	Unit 2 - 82	1.00	\$270.06	\$137.12	\$137.12
227-660-44	Unit 2 - 83	1.00	\$270.06	\$137.12	\$137.12
227-660-45	Unit 2 - 84	1.00	\$270.06	\$137.12	\$137.12
227-660-46	Unit 2 - 85	1.00	\$270.06	\$137.12	\$137.12
227-660-47	Unit 2 - 86	1.00	\$270.06	\$137.12	\$137.12
227-660-48	Unit 2 - 87	1.00	\$270.06	\$137.12	\$137.12
227-660-49	Unit 2 - 88	1.00	\$270.06	\$137.12	\$137.12
227-660-50	Unit 2 - 89	1.00	\$270.06	\$137.12	\$137.12
227-660-51	Unit 2 - 90	1.00	\$270.06	\$137.12	\$137.12
227-660-52	Unit 2 - 91	1.00	\$270.06	\$137.12	\$137.12
227-660-53	Unit 2 - B	0.00	\$270.06	\$137.12	\$0.00
227-670-01	Unit 3 - 92	1.00	\$270.06	\$137.12	\$137.12
227-670-02	Unit 3 - 93	1.00	\$270.06	\$137.12	\$137.12
227-670-03	Unit 3 - 94	1.00	\$270.06	\$137.12	\$137.12
227-670-04	Unit 3 - 95	1.00	\$270.06	\$137.12	\$137.12
227-670-05	Unit 3 - 96	1.00	\$270.06	\$137.12	\$137.12
227-670-06	Unit 3 - 97	1.00	\$270.06	\$137.12	\$137.12
227-670-07	Unit 3 - 98	1.00	\$270.06	\$137.12	\$137.12
227-670-08	Unit 3 - 99	1.00	\$270.06	\$137.12	\$137.12
227-670-09	Unit 3 - 100	1.00	\$270.06	\$137.12	\$137.12
227-670-10	Unit 3 - 101	1.00	\$270.06	\$137.12	\$137.12
227-670-11	Unit 3 - 102	1.00	\$270.06	\$137.12	\$137.12
227-670-12	Unit 3 - 103	1.00	\$270.06	\$137.12	\$137.12
227-670-13	Unit 3 - 104	1.00	\$270.06	\$137.12	\$137.12



APN	Unit/Lot Number	EDU	2016/2017 Maximum Assessment Rate	2016/2017 Applied Assessment Rate	2016/2017 Actual Assessment
227-670-14	Unit 3 - 105	1.00	\$270.06	\$137.12	\$137.12
227-670-15	Unit 3 - 106	1.00	\$270.06	\$137.12	\$137.12
227-670-16	Unit 3 - 107	1.00	\$270.06	\$137.12	\$137.12
227-670-17	Unit 3 - 108	1.00	\$270.06	\$137.12	\$137.12
227-670-18	Unit 3 - 109	1.00	\$270.06	\$137.12	\$137.12
227-670-19	Unit 3 - 110	1.00	\$270.06	\$137.12	\$137.12
227-670-20	Unit 3 - 111	1.00	\$270.06	\$137.12	\$137.12
227-670-21	Unit 3 - 112	1.00	\$270.06	\$137.12	\$137.12
227-670-22	Unit 3 - 113	1.00	\$270.06	\$137.12	\$137.12
227-670-23	Unit 3 - 114	1.00	\$270.06	\$137.12	\$137.12
227-670-24	Unit 3 - 115	1.00	\$270.06	\$137.12	\$137.12
227-670-25	Unit 3 - 116	1.00	\$270.06	\$137.12	\$137.12
227-670-26	Unit 3 - 117	1.00	\$270.06	\$137.12	\$137.12
227-670-27	Unit 3 - 118	1.00	\$270.06	\$137.12	\$137.12
227-670-28	Unit 3 - 119	1.00	\$270.06	\$137.12	\$137.12
227-670-29	Unit 3 - 128	1.00	\$270.06	\$137.12	\$137.12
227-670-30	Unit 3 - 129	1.00	\$270.06	\$137.12	\$137.12
227-670-31	Unit 3 - 130	1.00	\$270.06	\$137.12	\$137.12
227-670-32	Unit 3 - 131	1.00	\$270.06	\$137.12	\$137.12
227-670-33	Unit 3 - 132	1.00	\$270.06	\$137.12	\$137.12
227-670-34	Unit 3 - 133	1.00	\$270.06	\$137.12	\$137.12
227-670-35	Unit 3 - 134	1.00	\$270.06	\$137.12	\$137.12
227-670-36	Unit 3 - 135	1.00	\$270.06	\$137.12	\$137.12
227-670-37	Unit 3 - 136	1.00	\$270.06	\$137.12	\$137.12
227-670-38	Unit 3 - 137	1.00	\$270.06	\$137.12	\$137.12
227-670-39	Unit 3 - 138	1.00	\$270.06	\$137.12	\$137.12
227-670-40	Unit 4 - 148	1.00	\$270.06	\$137.12	\$137.12
227-670-41	Unit 4 - 149	1.00	\$270.06	\$137.12	\$137.12
227-670-42	Unit 4 - 150	1.00	\$270.06	\$137.12	\$137.12
227-670-43	Unit 4 - 151	1.00	\$270.06	\$137.12	\$137.12
227-670-44	Unit 4 - 152	1.00	\$270.06	\$137.12	\$137.12
227-670-45	Unit 4 - 153	1.00	\$270.06	\$137.12	\$137.12
227-670-46	Unit 4 - 154	1.00	\$270.06	\$137.12	\$137.12
227-670-47	Unit 4 - 155	1.00	\$270.06	\$137.12	\$137.12
227-670-48	Unit 4 - 156	1.00	\$270.06	\$137.12	\$137.12
227-670-49	Unit 4 - 157	1.00	\$270.06	\$137.12	\$137.12



APN	Unit/Lot Number	EDU	2016/2017 Maximum Assessment Rate	2016/2017 Applied Assessment Rate	2016/2017 Actual Assessment
227-670-50	Unit 4 - 158	1.00	\$270.06	\$137.12	\$137.12
227-670-51	Unit 4 - 159	1.00	\$270.06	\$137.12	\$137.12
227-670-52	Unit 4 - 160	1.00	\$270.06	\$137.12	\$137.12
227-670-53	Unit 4 - 161	1.00	\$270.06	\$137.12	\$137.12
227-670-54	Unit 4 - 162	1.00	\$270.06	\$137.12	\$137.12
227-670-55	Unit 4 - 163	1.00	\$270.06	\$137.12	\$137.12
227-670-56	Unit 4 - 164	1.00	\$270.06	\$137.12	\$137.12
227-670-57	Unit 4 - 165	1.00	\$270.06	\$137.12	\$137.12
227-670-58	Unit 4 - 166	1.00	\$270.06	\$137.12	\$137.12
227-670-59	Unit 4 - 167	1.00	\$270.06	\$137.12	\$137.12
227-680-01	Unit 3 - 120	1.00	\$270.06	\$137.12	\$137.12
227-680-02	Unit 3 - 121	1.00	\$270.06	\$137.12	\$137.12
227-680-03	Unit 3 - 122	1.00	\$270.06	\$137.12	\$137.12
227-680-04	Unit 3 - 123	1.00	\$270.06	\$137.12	\$137.12
227-680-05	Unit 3 - 124	1.00	\$270.06	\$137.12	\$137.12
227-680-06	Unit 3 - 125	1.00	\$270.06	\$137.12	\$137.12
227-680-07	Unit 3 - 126	1.00	\$270.06	\$137.12	\$137.12
227-680-08	Unit 3 - 127	1.00	\$270.06	\$137.12	\$137.12
227-680-11	Unit 4 - 139	1.00	\$270.06	\$137.12	\$137.12
227-680-12	Unit 4 - 140	1.00	\$270.06	\$137.12	\$137.12
227-680-13	Unit 4 - 141	1.00	\$270.06	\$137.12	\$137.12
227-680-14	Unit 4 - 142	1.00	\$270.06	\$137.12	\$137.12
227-680-15	Unit 4 - 143	1.00	\$270.06	\$137.12	\$137.12
227-680-16	Unit 4 - 144	1.00	\$270.06	\$137.12	\$137.12
227-680-17	Unit 4 - 145	1.00	\$270.06	\$137.12	\$137.12
227-680-18	Unit 4 - 146	1.00	\$270.06	\$137.12	\$137.12
227-680-19	Unit 4 - 147	1.00	\$270.06	\$137.12	\$137.12
227-680-20	Unit 4 - 168	1.00	\$270.06	\$137.12	\$137.12
227-680-21	Unit 4 - 169	1.00	\$270.06	\$137.12	\$137.12
227-680-22	Unit 4 - 170	1.00	\$270.06	\$137.12	\$137.12
227-680-23	Unit 4 - 171	1.00	\$270.06	\$137.12	\$137.12
227-680-24	Unit 4 - 172	1.00	\$270.06	\$137.12	\$137.12
227-680-25	Unit 4 - 173	1.00	\$270.06	\$137.12	\$137.12
227-680-26	Unit 4 - 174	1.00	\$270.06	\$137.12	\$137.12
227-680-27	Unit 4 - 175	1.00	\$270.06	\$137.12	\$137.12
227-680-28	Unit 4 - 176	1.00	\$270.06	\$137.12	\$137.12



APN	Unit/Lot Number	EDU	2016/2017 Maximum Assessment Rate	2016/2017 Applied Assessment Rate	2016/2017 Actual Assessment
227-680-29	Unit 4 - 177	1.00	\$270.06	\$137.12	\$137.12
227-680-30	Unit 4 - 178	1.00	\$270.06	\$137.12	\$137.12
227-680-31	Unit 3 - 179*	1.002	\$270.06	\$137.12	\$137.40
227-680-32	Unit 3 - 179*	0.429	\$270.06	\$137.12	\$58.82
227-680-33	Unit 3 - 179*	0.315	\$270.06	\$137.12	\$43.20
227-680-34	Unit 3 - 179*	2.01	\$270.06	\$137.12	\$275.62
TOTALS:		183.606			\$25,176.08

* Parcels 227-680-31, 227-680-32, 227-680-33 & 227-680-34 are all a portion of lot number 179 and were subdivided from parcels 227-680-09 & 227-680-10 for the 2014/15 tax year. The new parcels are 0.668, 0.286, 0.21 and 1.34 acres, respectively.

