

Fiscal Year 2024-25

ENGINEER'S REPORT

City of Angels Camp

Landscaping and Lighting Assessment District No. 2

Greenhorn Creek

Pursuant to the Landscaping and Lighting Act of
1972, Government Code and Article XIID of the
California Constitution

June 2024

Final Report

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Introduction

History and Overview

The Greenhorn Creek Landscape and Lighting District has two purposes: (1) to fund the ongoing protection and preservation of on-site environmental resources and (2) to fund maintenance of streetlights, landscaping, curb-gutter-and-sidewalk, entry monument signs, and related community use infrastructure within the Greenhorn Creek development.

The City of Angels Camp Landscaping and Lighting District No. 1 – Greenhorn Creek was formed by a majority vote of the City of Angels ("City") City Council on June 6, 1995. As a result of the subsequent passage of Proposition 218 in 1996, the assessment rate for the existing assessment District (No.1) cannot be increased beyond the previously approved amount of \$300.00 per parcel (*resulting from the fact that a cost-of-living adjustment mechanism was not explicitly included in the original formation documents.*) As costs have continued to increase, this assessment amount no longer generates sufficient revenue to fund Greenhorn Creek's improvements and services. Without additional resources and funding, service levels will continue to deteriorate.

As a result, the Angels Camp City Council directed that a new assessment be proposed and voted on by property owners in accordance with Proposition 218 (Article XIIC and D of the California Constitution). The Council's intent was to replace the existing Landscaping and Lighting District No. 1 – Greenhorn Creek with a new **Landscaping and Lighting District No. 2 - Greenhorn Creek ("District")** within the existing boundary and including the same improvements and services. If approved, the existing District No. 1 will be dissolved. Further, the proposed Landscaping and Lighting District No. 2 - Greenhorn Creek is engineered to generate sufficient funding, and include an optional, annual cost-of-living adjustment mechanism to ensure long-term fiscal sustainability of the District.

This Engineer's Report ("Report") has been prepared to establish the budget for the Improvements (as described below) that will be funded by the proposed assessments and other revenue and to determine the general and special benefits received from the Improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

(Note: Although the District funds maintenance and services of landscaping, lighting, and related improvements within the Greenhorn Creek development, it does not fund the maintenance or operations of the adjacent Greenhorn Creek golf course, which is maintained and funded by a separate entity using separate funding.)

Engineer's Report and Continuation of Assessments

In order to allow property owners to ultimately decide whether additional funding should be provided for the Greenhorn Creek Landscape and Lighting District, the Council, on March 15th, 2022, authorized the initiation of proceedings for a proposed benefit assessment to provide local funding for improved maintenance of landscaping, lighting, cultural and wildlife areas, local infrastructure, environmental mitigation services, and related improvements within the Greenhorn Creek development. The proposed assessment was named the Landscape and Lighting District No. 2 – Greenhorn Creek (the "Assessment District"). In May through August of 2022, the District conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Government Code. During this ballot proceeding, owners of property in the Assessment District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on August 2, 2022.

It was determined after the conclusion of the public hearing that 84.62% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted), the City gained the authority to approve the levy of the assessments for fiscal year 2022-23 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the maximum authorized assessment rate equal to the annual change in the Consumer Price Index for the San Francisco Bay Area. Council took action, by Resolution No. 22-44 passed on August 2, 2022, to approve the levy of the assessments for the first time for fiscal year 2022-23.

In each subsequent year for which the assessments will be continued, the City must approve an updated Engineer's Report for the upcoming fiscal year at a noticed public hearing. As required by the Act, this Report includes a budget for the upcoming fiscal year's costs and services, an updated assessment roll listing all parcels and their proposed assessments, plans and specifications, a diagram or map of the District, the benefits received by property from the Improvements within the District, and the method of assessment apportionment to lots and parcels within the District.

This Engineer's Report ("Report") was prepared by SCI Consulting Group (SCI) to establish the estimated costs for the services and related costs that will be funded by the assessments, to determine the special benefits and general benefits received from the services and to apportion the assessments to lots and parcels within the District based on the estimated special benefit each parcel receives from the services funded by the assessment.

If the City approves this Engineer's Report and the continuation of the assessments it establishes for fiscal year 2024-25, the assessments would be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2024-25.

Legislative Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which specially benefits the assessed property.

Proposition 218 describes several important requirements, including a property-owner balloting, for the formation and continuation of assessments. These requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority (2008) 44 Cal. 4th 431

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is significant in that the Court clarified how Proposition 218 made changes to the determination of special benefit. The Court also found that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

Dahms v. Downtown Pomona Property (2009) 174 Cal. App. 4th 708

In Dahms v. Downtown Pomona Property ("Dahms") the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon (2009) 180 Cal. App. 4th 103

Bonander v. Town of Tiburon (“Bonander”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside (2010) 184 Cal. App. 4th 1516

Steven Beutz v. County of Riverside (“Beutz”) the Court overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego (2011) 199 Cal. App. 4th 416

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the SVTA decision and with the requirements of Article XIIC and XIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the District and such special benefits provide a direct advantage to property in the District that is not enjoyed by the public at large or other property.

This Engineer’s Report is consistent with Beutz, Dahms and Greater Golden Hill because the Improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer’s Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and Services proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

Plans & Specifications

The District maintains landscaping and other improvements in locations within the District's boundaries. The work and Improvements to be undertaken by the City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek, and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and Improvements are generally described as follows:

The installation, maintenance, and servicing of public improvements and facilities, may include, but are not limited to, landscaping, sprinkler systems, park grounds, park facilities, playground equipment, landscape corridors, sidewalks, curbs and gutters, storm drainage systems, public lighting facilities, fencing, entry monuments, signage, frontage and retention walls, other landscaping facilities, and related labor, materials, supplies, utilities, equipment, and incidental expenses in and for the parks, landscape areas, detention basins and other public places owned or maintained by the District. (Collectively known as the "Improvements.")

As applied herein, "Installation" means the construction of Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting, and filling), sod, landscaping, irrigation systems, sidewalks, walkways and drainage, lights, playground equipment, play courts, playing fields, recreational facilities, and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. Maintenance activities within the US Army Corps of Engineers (USACOE) 404 permit protected areas must follow the permit requirements. Deviation from the permit requirements requires written approval from the USACOE.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements, or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the District plus incidental expenses. The Improvements and area to be maintained by the District are described as follows:

Maintenance and Improvements

Sidewalk and Drainage Facilities

Includes maintenance service for roadway drainage facilities, sidewalks, and reserves for future repairs. Culvert and drainage inlets that are located on private property, including the golf course, will not be maintained by the District.

Maintained infrastructure includes storm water drainage inlets, sidewalk, curb, and gutter (both rolled and standard), and stormwater conveyance pipes along District streets.

Lighting and Signage

The street lighting Improvements, which will be maintained by the District, consist of 49 streetlights, six pedestal lights, and all required appurtenances. This includes cost of power plus maintenance service for streetlight poles, lamps, glassware, plus cost of power for miscellaneous monument signs.

The signage which will be maintained by the District includes the three (3) entry monument signs. The safety and street signs within the District will be maintained by the City. The golf course will maintain Golf Course wayfinding signs.

Formal Landscape Areas

The formally landscaped areas (planter and lawn areas) require turf to be mowed, edged, and kept free of debris. Irrigation control and repair, pruning, fertilizing, weed control, and trash pickup are also required. Golf course turf adjacent to roads will be maintained by the golf course. Below is a list of the formal landscaped areas within the District:

Table 1 – Formal Landscaping Planter

Area	Area (SQFT)	Location
LAND-1	744	GHC Rd Median by Gateway Park
LAND-2	4,243	GHC Rd & Selkirk Entrance by Wetland E-WET-6
LAND-3	880	Selkirk Median at Entrance
LAND-4	7,460	Selkirk Planter by WorldMark
LAND-5	3,204	Selkirk Planter by 10th Hole
LAND-6	5,638	Selkirk Planter by 2nd Hole and 18th Tee
LAND-7	612	Lot 3 - Selkirk
LAND-8	232	Lot 8 - Selkirk
LAND-9	6,252	Smith Flat between Pointe Dr and Hole #11, Tee #17
LAND-10	621	Lot 202 Smith Flat
LAND-11	1,521	Olivia Place
LAND-12	2,030	Cornelia Place - Lot 209
LAND-13	2,755	Lot 192 and WILD-2e - Smith Flat
LAND-14	338	Lot 190 Smith Flat
LAND-15	135	Lot 188 Smith Flat & Raggio Ct
LAND-16	343	Lot 179 Smith Flat
LAND-17	623	Lot 178 Smith Flat
LAND-18	1,102	Lightner Place
LAND-19	203	Lot 174 Lighter PL and Smith Flat
LAND-20	716	Alawa Place
LAND-21	1,103	Sasa Place
LAND-22	789	Lots 174 & 173 Smith Flat
LAND-23	543	Lot 172 Smith Flat
LAND-24	535	Lot 171 Smith Flat
LAND-25	344	Lot 170 Smith Flat
LAND-26	144	Lot 169 Smith Flat
LAND-27	210	Lot 169 & 168 Smith Flat
LAND-28	859	Lot 168 & 167 Smith Flat
LAND-29	148	Lot 167 Smith Flat
LAND-30	117	Lot 166 Smith Flat
LAND-31	328	Lot 165 Smith Flat
LAND-32	71	Lot 164 Smith Flat
LAND-33	1,141	Lot 164 Smith Flat
LAND-34	1,128	Lot 164 Smith Flat
LAND-35	717	Across from Lot 133 Smith Flat
LAND-36	13,887	Behind Sidewalk Smith Flat SE Corner of Property
LAND-37	371	Across from Lot 132 Smith Flat
LAND-38	501	Across from Lot 131 Smith Flat
LAND-39	1,135	Across from Lot 130 and Open Space Smith Flat
LAND-40	862	Across from Lot 128 and 127 Smith Flat
LAND-41	988	Across from Lot 126 Smith Flat

LAND-42	560	At end of Smith Flat at GHC Dr.
LAND-43	1,334	McCauley Entrance North Shoulder
LAND-44	817	McCauley Entrance Median
LAND-45	7,357	McCauley Entrance South Shoulder & by Wetland E-Wet-1
LAND-46	494	McCauley & Selkirk NW Curb
LAND-47	126	Lot 80 Selkirk at Chimney Hill
LAND-48	342	Lot 67 Selkirk at Chimney Hill
LAND-49	304	Lot 71 Selkirk at Springhouse Ct.
LAND-50	1,810	GHC Rd. Median between Gateway Park and Selkirk Entrance
LAND-51	133	Lot 189 Smith Flat
LAND-52	643	Smith Flat & GHC Rd South Side of Intersection

Table 2 – Formal Landscaping Lawn

Area	Area (SQFT)	Location
LAWN-1	8,671	Triangle area: Angel Oak/Live Oak/Acorn
LAWN-2	3,570	GHC Rd Shoulder past triangle area
LAWN-3	1,781	Selkirk Entrance East of Wetland Site 6
LAWN-4	576	Smith Flat at Selkirk Entrance south side of Wetland S-Wet-6
LAWN-5	21,951	GHC Rd - Median Selkirk to McCauley
LAWN-6	16,501	GHC Rd - Median McCauley South
LAWN-7	15,419	Lawn in front of WorldMark

Table 3 – Weed Control

Area	Area (SQFT)	Location
WEED-1	2,020	GHC Rd shoulder west of Selkirk Entrance
WEED-2	2,456	Smith Flat South of Wetland E-WET-6
WEED-3	13,239	GHC Rd shoulder between Selkirk and McCauley
WEED-4	295	Smith Flat at Lot N, Just west of Albasio Ct
WEED-5	1,298	Smith Flat North side of PCR-4
WEED-6	11,158	GHC RD Shoulder South of McCauley
WEED-7	765	Blair Mine Rd. South side of Wildlife Corridor WILD-1c
WEED-8	665	Blair Mine Rd. North side of Wildlife Corridor WILD-1d
WEED-9	843	Smith Flat South of Wildlife Corridor WILD-1a by
WEED-10	257	Selkirk South side of Wildlife Corridor WILD-2a
WEED-11	458	Selkirk North side of Wildlife Corridor WILD-2c
WEED-12	607	Selkirk East side of Wildlife Corridor WILD-2c
WEED-13	221	Selkirk West side of Wildlife Corridor WILD-2b
WEED-14	605	Smith Flat North side of Wildlife Corridor WILD-1b
WEED-15	686	Smith Flat South side of Wildlife Corridor WILD-1c

Protected Cultural Resource Area (PCR)

The District is responsible for maintaining and protecting the five (5) Protected Cultural Resource areas (PCR's) listed in Table 4 below. This includes fence and sign maintenance, scheduled inspections by LLD, Miwok, and Qualified Archeologist as specified in the Historic Properties Treatment Plan of February 1999, annual informational brochures for residents and golfers, and vegetation management as directed by the City of Angels Fire Marshall. Walking Trails through the PCR areas are to be kept weed-free. (Weed whack only, no spraying allowed)

Table 4 – Protected Cultural Resource Areas

Area	Location
PCR #1	Near tee for hole #16
PCR #2	Chimney Site
PCR #3	Albasio Court
PCR #4	Raggio Court
PCR #5	South of Raggio Court

Protected Wildlife Corridor

The District is responsible for maintaining and protecting the two (2) Protected Wildlife Corridors within the District. This includes maintenance of the trails, trail bridges, trail signage, and annual defensible space clearing listed in the tables below.

Per the USACOE Permit the Protected Wildlife Corridor areas are to be left to develop naturally with no human intervention. The permit allows defensible space clearing when directed by the City Fire Marshal for public safety. See Figure 3 for an exhibit of current defensible space areas. This permit may be modified as empty lots develop near the Wildlife Corridors. Minimally invasive walking trails through the Wildlife Corridor identified as WILD-2e are permitted and will be maintained by the District.

Table 5 – Trail Maintenance

Area	Location
WILD-2e	Between Albasio and Raggio (10' corridor x 2,200 ft)

Table 6 – Trail Bridge Maintenance

Area	Location
WILD-2e	East and West Pedestrian Bridges between Albasio and Raggio

Table 7 – Defensible Space Clearing (Annual)

Area	Area (acre)	Location
A-0	0.00	Open Space (near Selkirk Entrance)
A-1	1.06	Behind Selkirk and Point Drive (WILD-1b)
A-2	0.51	Catalpa and Smith Flat - North Side (WILD-1b)
A-3	0.39	Catalpa and Smith Flat - South Side (WILD-1c)
A-4	0.11	North of the Blair Mine/Smith Flat intersection (WILD-1c)
A-5	0.60	Down slope from Corral Loop (WILD-1d)
A-6	0.24	Selkirk East of Grinding Rock (WILD-2b)
A-7	1.86	Selkirk, Greenstone Way, & Grinding Rock Rd. (WILD-2c)
A-8	0.15	End of Springhouse (WILD-2d)
A-9	0.84	North and West of PCR-4, south of Smith Flat (WILD-2e)
A-10	1.15	Southeast side of PCR-4, along the sewer maint. rd (WILD-2e)
A-11	0.43	East of Albassio, south of PCR-3 (WILD-2e)

Wetlands

The Greenhorn Creek project impacted 4.41 acres of Waters of the United States, triggering the need for a Section 404 Permit under the Clean Water Act. This permit is issued, monitored, and enforced by the U.S. Army Corps of Engineers. The project removed 4.41 acres of wetlands and replaced them with 7.67 acres of compensation wetland.

There are three types of wetlands throughout the development:

- Seasonal Wetland: wetlands scattered along drainages below springs and along shorelines
- Emergent Wetland: The emergent zone stretches from the high-water mark to 3 feet below the high-water mark. Notice the edges of the large pond are Emergent Wetlands, but the center of the pond is not classified as wetland. However, the entire pond is classified as Waters of the United States and is protected by several regulatory agencies.
- Stream: waterways that exhibit an incised channel

As a requirement of the 404 Permit, the District is required to maintain the exclusionary fencing and informational signage listed in Table 8 below. The District is also required to monitor the water level and notify the golf course when the water level falls below the required minimal level. Wetland 4b (E-WET 4b) located by the 5th Tee box is unsuccessful due to excessive nutrient loading from fertilizer runoff and insufficient depth. To mitigate these issues, the District treats this pond with beneficial bacteria monthly during the dry season. Coordination with the ACOE is ongoing to find a solution for wetland 4b.

Table 8 – Wetland Exclusionary Fencing and Signage

Area	Location
E-WET 1	McCauley Entrance Wetland
E-WET 4a	Large Pond (By 5th, 6th, and 7th greens)
E-WET 4b	Small Pond (by 5th Tee Box)
E-WET 6	Selkirk Entrance Wetland

Replacements

Dedicated funding, often referred to as “reserves,” will be used to augment for replacement costs as needed. Reserves are needed in the event improvements need to be replaced due to failure, damage, natural disaster etc.

Maps of the District with corresponding areas of maintenance are included on the following pages.

Figure 1 – 404 Permit Maintenance and Improvements

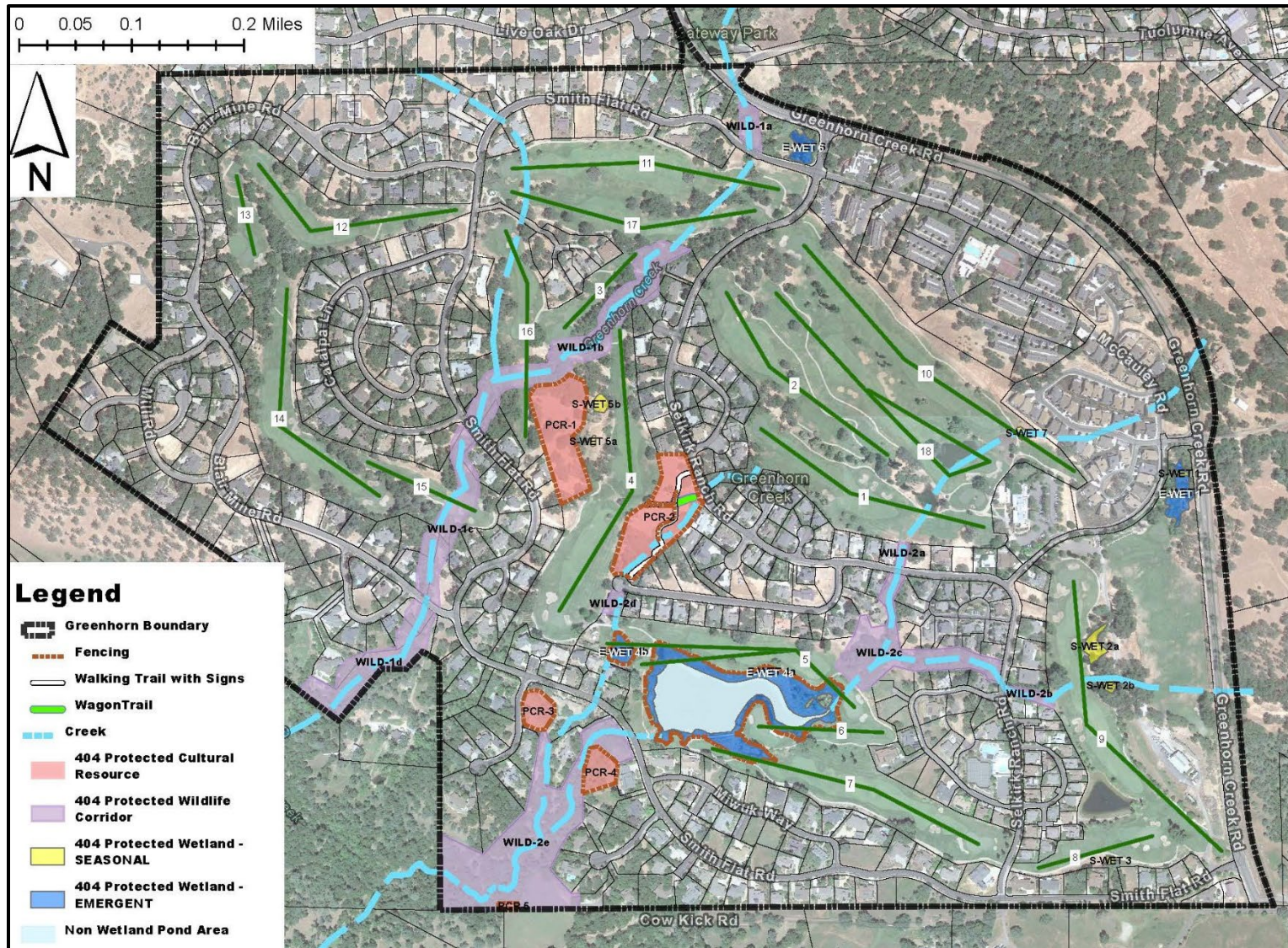


Figure 2 – Non-Permit Maintenance and Improvements

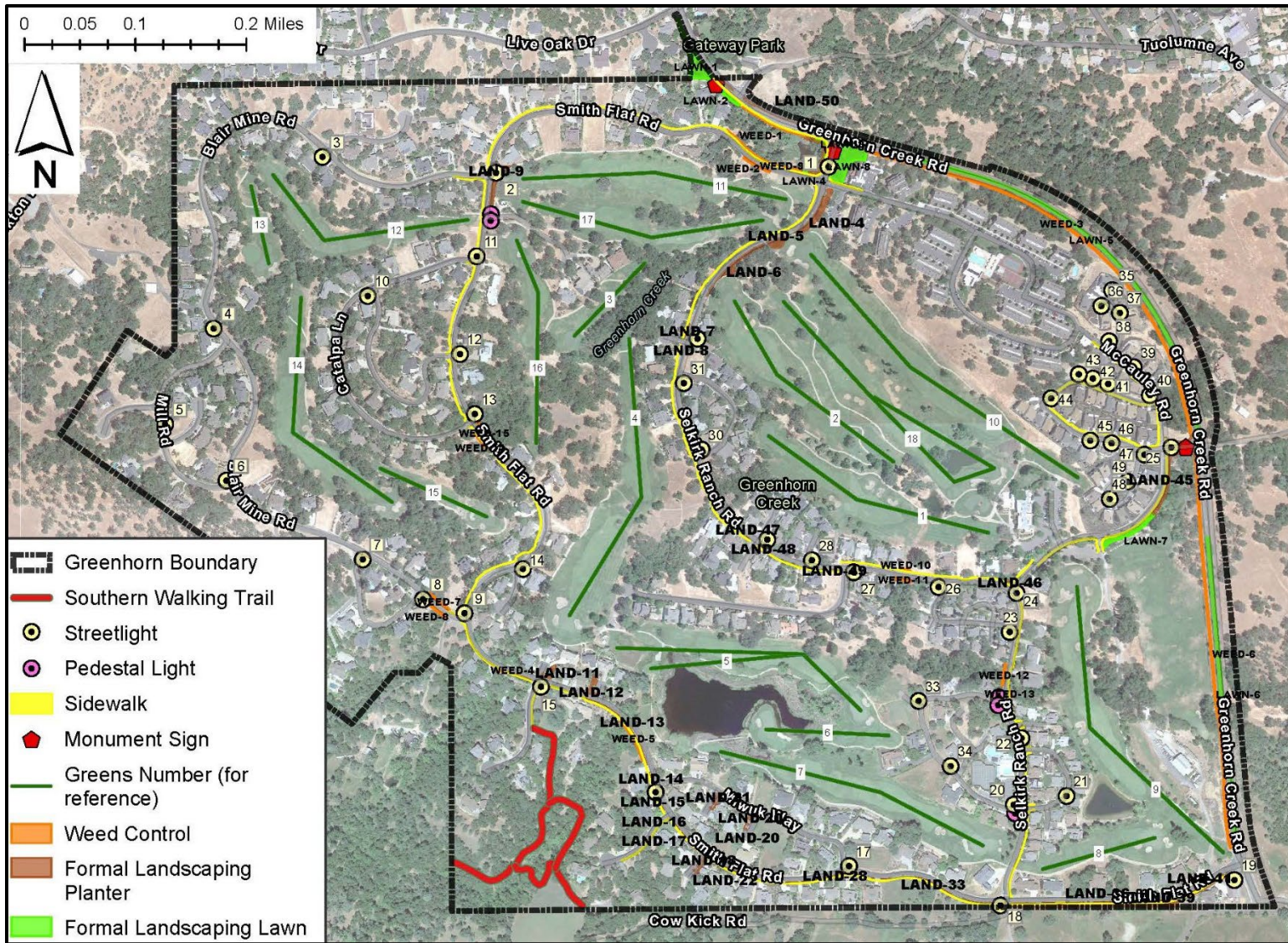
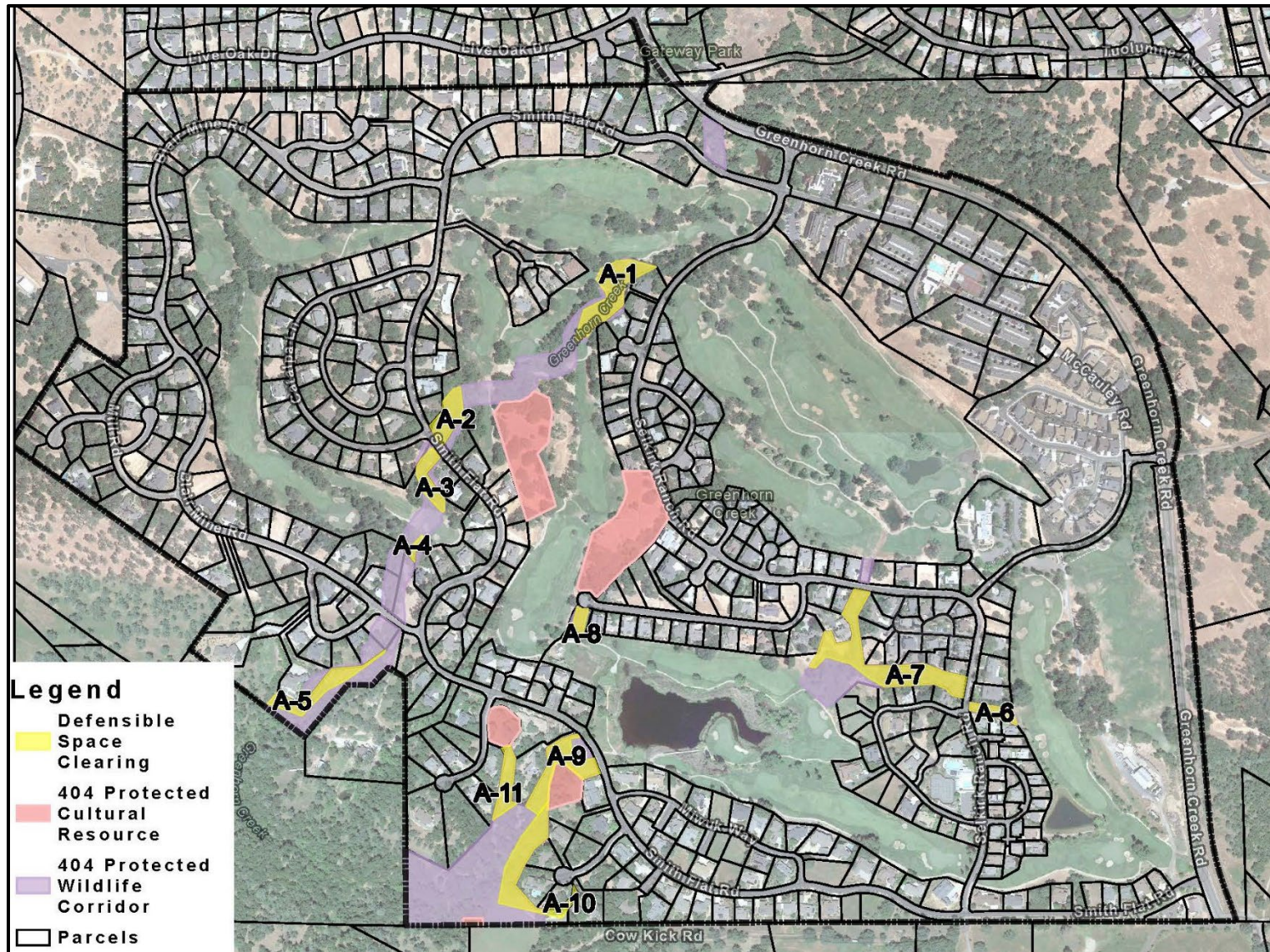


Figure 3 – Annual Defensible Space Clearing



Fiscal Year 2024-25 Estimate of Cost and Budget

Budget for Fiscal Year 2024-25

The 1972 Act provides that the total costs for providing the maintenance and servicing of the District Improvements and facilities can be recovered in the assessment spread including incidental expenses. The latter can include engineering fees, legal fees, printing, mailing, postage, publishing, and all other costs identified with the District proceedings.

An estimate of District costs for fiscal year 2024-25 for the maintenance and servicing of the Improvements is provided below.

Table 9 – FY 2024-25 Estimate of Costs

**Table 1 - Estimated of Costs
LANDSCAPING ASSESSMENT DISTRICT NO. 2
GREENHORN CREEK**

<u>Expenditure Item</u>	<u>Amount</u>
Landscaping & Water	
General Contract	\$ 110,000
Water	40,000
Irrigation Maintenance	10,000
Supplies	1,500
Median Conversion	5,000
Planters	25,000
Other	1,500
Hardscape	
Street Lights	4,000
Monuments, Pedestals	3,000
PGE Charges	2,000
Sidewalks, Stormdrains	5,000
Road Signs	1,000
Other Hardscape	1,000
PCR	
Vegetation Maintenance	9,000
Chimney Preservation	15,000
Fence Maintenance	10,000
Walk Trail Maintenance	3,500
Other PCR	1,500
Wildlife Corridor Expenses	
Trail Maintenance	3,500
Trail Bridges	2,000
Defenceable Space Clearing	10,000
Other Wildlife Corridor Expenses	1,500
Wetlands Maintenance	
Fencing	2,000
Ponds, Lake Maintenance	14,000
Other Wetlands Maintenance Expenses	2,000
Management, Legal, & Insurance	
County Fees	1,750
City Fees	5,000
Engineer's Report	5,000
Legal Services	45,000
Other Management Expenses	2,250
Reserves	2,955
Estimated Expenditures	\$ 344,955
<hr/>	
<u>Budget Allocation to Parcels</u>	<u>Amount</u>
Total Assessment Budget	\$ 344,955
Total SFEs	530.70
Assessment per SFE ¹	\$ 650.00

Method of Assessment Apportionment

Method of Apportionment

This section of the Engineer's Report explains the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the District.

The District consists of certain assessor parcels within the boundaries as defined by the Assessment Diagram referenced in this report and the parcels identified by the Assessor Parcel Numbers listed with the levy roll. The parcel list includes all privately and publicly owned parcels as shown. The method used for apportioning the assessment is based upon the proportional special benefits derived by the properties in the District over and above general benefits conferred on real property or to the public at large. Special benefit and the Assessments are calculated for each parcel in the District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

Discussion of Benefit

In summary, the Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

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

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential and other lots and parcels resulting from the installation, maintenance, and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and Improvements such as those within by the District. These types of special benefit are summarized as follows:

1. Proximity to improved landscaped, cultural and wildlife areas, and other public Improvements within the Assessment District.
2. Access to improved landscaped, cultural and wildlife areas, and other public Improvements within the Assessment District.
3. Improved views within the Assessment District.
4. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
5. Improved nighttime visibility and safety from streetlights
6. Creation of individual lots for residential use that, in absence of the Assessments, would not have been created.

In this case, the recent SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment-funded services upheld by Dahms included streetscape maintenance and security services.

Special Benefit

SCI assessment engineers have identified the following special benefits:

Proximity and Access to Improved Landscaped, Cultural and Wildlife Areas, and Other Public Areas within the Assessment District

Only the specific properties within close proximity to the Improvements are included in the District. The District has been narrowly drawn to include the properties that receive special benefits from the Improvements. Therefore, property in the District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the District do not share.

In absence of the Assessments, the Improvements would not be provided and the landscaped, cultural and wildlife areas in the District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

Since the parcels in the District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the District.

Improved Views within the Assessment District

The District, by maintaining permanent public improvements funded by the Assessments in the District, provides improved views to properties in the District. The properties in the District enjoy close and unique proximity, access and views of the specific Improvements funded in the District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

Extension of a Property's Outdoor Areas and Green Spaces for Properties within Close Proximity to the Improvements

The landscaped, cultural and wildlife areas within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The Improvements, therefore, provide an important, valuable, and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

Improved Nighttime Visibility and Safety from Streetlights

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and night. Street lighting also provides special benefit as it increases neighborhood safety and reduces the likelihood of crime on the proximate parcels.

Creation of Individual Lots for Residential Use that, in Absence of the Assessments, Would Not Have Been Created

In the District, the original owner/developer(s) of the property within the District agreed unanimously to the Assessments. The Assessments provide the necessary funding for improvements that were required as a condition of development and subdivision approval. Therefore, such Assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the Assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the Assessment. Therefore, in absence of the Assessments, the lots within most of the District would not have been created. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the Assessments.

General Versus Special Benefit

Proposition 218 requires an assessing agency to separate the general benefits from the special benefits of a public improvement or service, estimate the quantity of each in relation to the other, and limit the assessment amount to the portion of the improvement or service costs attributable to the special benefits.

In the legal decisions known as Golden Hill and Beutz, the California courts have determined that there typically will be some general benefit associated with parks, landscaping and lighting maintenance and improvements because people who don't reside or own property in an assessment district do receive some, albeit minimal, benefit from the Improvements.

The separation and quantification of general and special benefits requires an apportionment of the cost of the service or improvement between the two benefit types. General benefits cannot be funded by assessment revenue. Rather, the funding must come from other sources. The Engineer, therefore, has analyzed the quantity to which the general public may reasonably be expected to use or benefit from the improved and maintained areas in relation to the quantity or extent to which property owners within the assessment district use and benefit from the improved and maintained areas.

Although the improved areas may be available to the general public at large, they have been specifically designed, located, and created to provide additional and improved public resources for property inside the District, and not the public at large. Other properties that are either outside the District, or within the District and not assessed, do not enjoy the unique proximity, access, views, and other special benefit factors described previously. These Improvements are of special benefit to properties located within the District because they provide a direct advantage to properties in the District that would not be provided in absence of the Assessments.

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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In any case, following is a description of the separation and quantification of general benefit in the District. In each step of this analysis, the more liberal assumptions and determinations have been used in order to ensure that the total calculated general benefit is liberally determined.

A widely-accepted formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
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Benefit to Property Outside the District

Properties within the District receive almost all of the special benefits from the Improvements because properties in the District enjoy unique proximity and access to the Improvements that is not enjoyed by other properties or the public at large. Further, the District has significant physical barriers, such as roads, fences, and open space that impede the benefit from the Improvements by properties outside the District. There are only two points of ingress/egress into the District and these points are designed to limit random access. Developed residential properties only exist outside the District along a portion of the northern boundary. Nonetheless, some properties within immediate adjacent proximity of the Improvements, but outside of the boundaries of the District, may receive some benefit from the Improvements. These benefits include improved views, but do not include improved proximity or access, extension of outdoor areas, nor improved lighting. Since these adjacent properties have limited direct view and access, and only receive a small portion of the benefits, a 25% reduction factor is used. This benefit is conferred to properties outside the District's boundary. It contributes to the overall general benefit calculation and will not be funded by the Assessments.

The general benefit to property outside of the District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Total General Benefit to Properties Outside of the District = 2%

Assumptions:

43 parcels outside and adjacent to the District
526 parcels in the Assessment District

Calculation

General Benefit to Property outside the Improvement District=
 $(43/(43+526)) * 25\% = 2\%$

Benefit to Property within the Assessment District

The "indirect and derivative" benefit to property within the District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the District.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the District is the percentage of land area within the District that is publicly owned, open to the public, and used for regional purposes such as major roads, rail lines, hospitals, and other regional facilities because such properties, while physically within the District, are used for regional purposes and could provide indirect benefits to the public at large. In this case, essentially 0% of the land area is used for such regional purposes.

Total General Benefit to Properties Inside of the District = 0%

Benefit to the Public at Large

This Engineer’s Report uses this general benefit measure as the third component of the overall general benefit quantification. In the Beutz case, the Court opined those general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. Therefore, the general benefit to the public at large can be estimated by the proportionate amount of time that the District’s landscaped, cultural, wildlife and lighting facilities are used and enjoyed by individuals who are not residents, employees, customers, or property owners in the District.

The golf course attracts members of the public at large into the primarily residential District. Hence, the “Public at Large” within the District used to evaluate this component of general benefit is primarily made up of non-resident golfers.

Some of the Improvements are proximate to the Greenhorn Creek golf course and enjoyed in part by non-resident golfers. However, it should be noted, however, that there are wetlands, cultural areas, and wildlife areas distributed throughout the District, they are in close proximity accessible to all the parcels and contribute to improved views. Finally, the maintenance and improvements to the golf course clearly provide additional, offsetting special benefit to the District’s Improvements.

Based upon observations and records obtained from the golf course operator, use by persons who do not own property within the District are approximately 50% of the persons who use the golf course. Approximately 30,000 rounds of golf are played a year at the golf course.

30,000 rounds * 50% non-resident = 15,000 rounds by non-resident golfers

15,000 rounds/365 days per year = 41 golfers per day

41 non-resident golfers/1,000 approximate total population = **5%**

In addition, the street lighting benefits both pedestrians and drivers who reside in the District area as well as those pedestrians and drivers from outside the District (i.e., those walking or driving through or into the District). Because the District involves residential subdivisions with no major arterial roads and few through roads, the vast majority of the walking and driving in the District at night is by those who reside in the area. City staff persons, as well as residents and golf course staff over the years have observed the drivers and pedestrians in the District area. Based on these observations, and experience with other similar projects, the Engineer has determined that approximately 5% of the drivers and pedestrians on the District streets with lighting reside outside the District.

5% General Benefit to non-resident night-time drivers

With 5% of golf course benefit by non-residents and 5% benefit from street lighting to non-residents, the total general benefit to the public at large is:

$$\text{Total General Benefit to Public at Large} = 5\% + 5\% = 10\%$$

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 15% (rounded up from 12%) of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit =

2 % (Outside the District)
+ 0 % (Property within the District)
+ 10 % (Public at Large)
= 12% (Round up to 15%)

Quantification of General Benefit Contribution from Other Sources

As a result, at least 15% of the District budget must come from sources other than the assessment. This contribution offsets any general benefits from the Assessment services. This general benefit contribution offset comes from several sources, including the Greenhorn Creek golf course, the City of Angels Camp, and the effective value of the original development. This general benefit contribution exceeds the 15% required general benefit.

General Benefit Contribution from Greenhorn Golf Course

The Greenhorn Creek Golf Course owns, maintains, rehabilitates, and improves the golf course that is proximate and directly adjacent to the Improvements areas maintained by the District, and is largely funded by course use fees and an annual fee from members. The maintenance of the golf course serves to contribute to the maintenance of the District Improvements in significant ways. For example, maintenance of the landscaping proximate to the District's improved areas provides for improved views, extension of improved areas, weed control, species control, rodent control, and other types of maintenance. The golf course's pathways provide improved access to the District Improvements. The golf course's drainage system manages water flow and helps maintain the improved areas. The golf course itself provides a boundary for the Improvements and retains them. The contribution from the Greenhorn Creek golf course towards general benefit from the services described in this section is conservatively estimated to be worth at least 10% of overall costs and benefits.

General Benefit Contribution from Original Development of the Improvements

The value of the construction of the Improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this "annuity" can be used to offset general benefit costs and is conservatively estimated to contribute at least 10%.

General Benefit contribution for non-assessment sources =

10 % (from golf course)
+ 10 % (from initial development)
= 25% (Total General Benefit contribution)

Therefore, the total required general benefit is conservatively quantified at 15% (calculated above) which is more than offset by the total non-assessment contribution towards general benefit of 20%.

Zones of Benefit

The boundaries of the District were carefully drawn to include the properties in the District and currently receive special benefit from the Improvements.

The SVTA vs. SCCOSA decision indicates:

“In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

“We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).”

In the District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision.

Within the District, zones of benefit are not justified or needed because the Improvements are provided relatively evenly across the entire area and for all parcels. Parcels of similar type in the District receive similar benefits on a per parcel and land area basis. Therefore, zones of benefit are not justified.

Method of Assessment

As previously discussed, the Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the Assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning Assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home, or, in other words, on the basis of Single-Family Equivalents (SFE). This SFE methodology is commonly used to distribute Assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of Assessments. For the purposes of this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single-family home on one parcel. In this case, the "benchmark" property is the single-family detached dwelling which is one Single Family Equivalent or one SFE.

Assessment Apportionment

The Improvements provide direct and special benefit to properties in the District. The District is primarily residential single family development. As such, each single family residential property receives similar benefit from the Improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property.

Residential Properties

Certain residential properties in the Assessment Area that contain a single residential dwelling unit and are on a lot of less than or equal to one acre are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses, and town homes are included in this category of single family residential property. Properties with more than one detached single family residence on one acre or less are assigned 1.0 SFE per single family home.

Properties with more than one residential unit (other than parcels with more than one detached single family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the Improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the area in City of Angels Camp encompassing the District, as depicted in the following table, provide the basis for determining the SFE factors for residential properties.

Using the total population in a certain property type in the area of the District from the 2020 Census and dividing it by the total number of such households, finds that approximately 2.16 persons occupy each single family residence, whereas an average of 2.23 persons occupy each multi-family residence. The ratio of 2.16 people on average for a single family residence and 2.23 people per dwelling unit in a multi-family residence unit result in a population density equivalent of 1.03 for multi-family residences. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a multi-family residence, this calculation results in an SFE factor of 0.37 per dwelling unit.

Table 10 – Residential Property Types

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Pop. Density Equivalent</i>	<i>SqFt Factor</i>	<i>Proposed Rate</i>
Single Family Residential	3,062	1,419	2.16	1.00	1.00	1.00
Multi-Family Residential (5+ Units)	138	62	2.23	1.03	0.36	0.37

Source: 2020 Census, City of Angels, and property dwelling size information from the Calaveras County Assessor data and other sources.

Commercial Properties

Commercial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits since employee density also provides a measure of the relative benefit to property. Since commercial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in the Service Area is 0.25 acres. Therefore, a commercial property with 0.25 acres receives one-half the relative benefit, or a 0.50 SFE factor.

The SFE values for various commercial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the “SANDAG Study”) because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Figure 1, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Table 11 – Commercial/Industrial Benefit Assessment Factors

Type of Commercial Land Use	Average Employees Per Acre ¹	SFE Units per Quarter Acre ²	SFE Units per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	0.021

1. Source: San Diego Association of Governments Traffic Generators Study, University of California, Davis and other studies and sources.

2. The SFE factors for commercial and industrial parcels indicated above are applied to each fourth acre of land area or portion thereof. Additional acres over five for commercial, office, shopping center and industrial parcels are calculated per acre or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Vacant/Undeveloped Properties

The Improvements will make the land in the District more desirable and useable. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the City of Angels Camp found that approximately 15% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 15% of the benefits are related to the underlying land and 85% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.15 per parcel.

Other Property Types

For certain properties, additional analysis and calculation of special benefit is required, as indicated below:

Golf Course Fairways and Greens

Golf course fairways and greens parcels do provide special benefit in the form of improved views and beautification to all parcels within the District – however, they also receive some special benefit from the Improvements as enjoyed by golfers on these parcels. The fairways and green parcels include:

<u>Parcel</u>	<u>Acres</u>
058-045-002-000	19.56
058-046-013-000	35.14
058-046-015-000	39.47
058-047-005-000	8.84
058-047-009-000	25.37
058-047-012-000*	28.55
058-060-006-000**	<u>1.74</u>
Total acreage =	158.67

*Note: mixed-use parcel – 2.5 sfe added for Caddy Shack Rental

**Note: entry way parcel with similar benefit to fairways and greens

The Engineer has conducted an analysis and determined that there are typically 21 golfers on the course at anytime.

The special benefit is calculated as such:

21 golfers/2.16 household residents = 9.72 Single Family Equivalents of special benefit

9.72 SFE's/158.67 acres = **0.0612 SFEs/ acre**

Fitness, Tennis, Basketball, Pool, etc.

Fitness and sport court parcels receive special benefit from the improvements similar to other parcels. The fitness and court sport parcels include:

<u>Parcel</u>	<u>Acres</u>
058-071-014-000	1.91
058-043-005-000	0.33
058-080-019-000	<u>1.36</u>
Total acreage =	3.60

The Engineer has conducted an analysis and determined that there are typically 5 users on these facilities at anytime.

The special benefit is calculated as such:

5 users/2.16 household residents = 2.314 SFEs of special benefit

2.314 SFE's/3.60 acres = **0.6430 SFEs/ acre**

Club house (Restaurant, Pro Shop, and Wedding Facilities)

The Club house parcel does provide special benefit similar to the other parcels. The club house parcel include:

Parcel	Acres
058-046-007-000	<u>2.86</u>
Total acreage =	2.86

The Engineer has conducted an analysis and determined that there are typically 7 golfers in Club house, 15 restaurant customers, 1 pro shop customers, and 2 special event guests anytime at anytime.

The special benefit is calculated as such:

The benefit to golfers + benefit to restaurant customers + benefit to pro shop customers + benefit to special event guests

(7 golfers + 18 non-golfers)/2.16 household residents = 11.5740 SFEs of special benefit

11.5740 SFE's/2.86 acres = **4.0468 SFEs/ acre**

Annual Cost Indexing

The maximum assessment rate within the Improvement District may increase in future years based on the annual increase, if any, in the Northern California (San Francisco-Oakland-Hayward) Consumer Price Index-All Urban Consumers (the "CPI") from December to December of each year.

Duration of Assessment

The Assessments, will be continued every year after their formation, so long as the public Improvements need to be maintained and improved, and the City requires funding from the Assessments for these Improvements in the District. As noted previously, the Assessment can continue to be levied annually after the City Council approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the City Council must hold an annual public hearing to continue the Assessment.

Appeals of Assessments Levied to Property

Any property owner who feels that the Assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the City of Angels Camp City Administrator or their designee. Any such appeal is limited to correction of an Assessment during the then-current Fiscal Year and applicable law. Upon the filing of any such appeal, the City Administrator or their designee will promptly review the appeal and any information provided by the property owner. If the City Administrator or their designee finds that the Assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the City Administrator or their designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the City Administrator or their designee shall be referred to the Angels Camp City Council, and the decision of the City Council shall be final.

Assessment Funds Must Be Expended within the District

The net available Assessment funds, after incidental, administrative, financing, and other costs shall be expended exclusively for Improvements within the boundaries of the District or as described herein, and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

Oversight, Annual Review, and Accountability

The Assessment proceeds and expenditures will also be reviewed and overseen by the City Council. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and Improvements will be reviewed at a noticed public hearing by the Council and public.

In general, the public review and accountability process is as follows: The Assessments will not automatically continue and will require specific actions, reports, and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Council must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their Assessments. At this meeting, the Council will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Council prior to the Council's decision on ordering the Improvements and the Assessments for the next Fiscal Year.

Citizens' Oversight Committee

The Greenhorn Creek Landscape and Lighting Assessment District No. 2 Oversight Committee (the "Committee") was established for the Assessment District. The purpose of the Committee is to represent property owners within the Greenhorn Creek Landscape and Lighting District No. 2. in matters associated with the oversight and management of District finances and affairs in conjunction with the annual Engineer's Report. Committee membership is limited to property owners within the District and membership is limited to between seven (7) and eleven (11) members. Regular meetings of the Committee shall be held at least quarterly with an Annual Meeting in January.

Assessment

WHEREAS, the City Council of the City of Angels Camp, County of Calaveras, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), adopted its Resolution Initiating Proceedings For the Formation of the Landscaping and Lighting Assessment District;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting a description of the Improvements, an estimate of the costs of the Improvements, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Angels Camp, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount of the costs of the Improvements and related incidental expense to be paid by the District for the fiscal year 2024-25 is as follows:

Table 12 – Budget Summary

Landscaping & Water	193,000
Hardscape	16,000
PCR	39,000
Wildlife Corridor Expenses	17,000
Wetlands Maintenance	18,000
Management, Legal, & Insurance	59,000
Reserves	2,955
Net Amount to Assessments	<u>\$ 344,955</u>

As required by the Act, the Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the District. The distinctive number of each parcel or lot of land in the City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the related incidental expenses, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"). Based on the preceding annual adjustments, the maximum assessment rate for Fiscal Year 2023-24 per Single Family Equivalent unit (SFE) was \$681.72. The annual change in the CPI from December 2022 to December 2023 was 2.62%. Therefore, the maximum authorized assessment rate for Fiscal Year 2024-25 has been increased by 2.62%, from \$681.72 to \$699.58 per SFE. The estimate of cost and budget in this Engineer's Report proposes assessments for Fiscal Year 2024-25 at the rate of \$650.00 per SFE unit, which is below the maximum authorized rate.

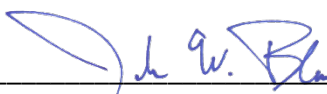
The assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Calaveras for the fiscal year 2024-25. For a more particular description of the parcel, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Calaveras County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Rolls, the amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the District.

Dated: May 15, 2024





Engineer of Work

By John W. Bliss, License No. C052091

Assessment Diagram

The District Boundary and the parcels to be assessed in Landscaping and Lighting District No. 2 – Greenhorn Creek are displayed on the Assessment Diagram, which is on file with the City Clerk of the City of Angels Camp. The following Assessment Diagram is for general location only and is not to be considered the official boundary map. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Assessor of the County of Calaveras for Fiscal Year 2024-25, and are incorporated herein by reference, and made a part of this Diagram and this Report.

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ANGELS, COUNTY OF CALAVERAS, CALIFORNIA, THIS _____ DAY OF _____, 2024.

CITY CLERK

RECORDED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ANGELS COUNTY OF CALAVERAS, CALIFORNIA, THIS _____ DAY OF _____, 2024.

CITY CLERK

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE CITY COUNCIL OF THE CITY OF ANGELS ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 2024 FOR FISCAL YEAR 2024-25. AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF CALAVERAS ON THE _____ DAY OF _____, 2024.

REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CITY CLERK

FILED THIS _____ DAY OF _____, 2024, AT THE HOUR OF _____ O'CLOCK _____ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF CALAVERAS STATE OF CALIFORNIA, AT THE REQUEST OF THE CITY OF ANGELS CITY COUNCIL.

COUNTY AUDITOR, COUNTY OF CALAVERAS

Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



CITY OF ANGELS CAMP LANDSCAPING AND LIGHTING DISTRICT NO. 2 - GREENHORN CREEK ASSESSMENT DIAGRAM



Assessment Roll, FY 2024-25

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) is below.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

City of Angels,
Assessment Roll FY 2024-25

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Asses-ment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Asses-ment
058063022000	ABBOT JOHN R T	287 MARY BELLE	IN	1	\$650.00	058079004000	CALLEJA ANTHON	295 BLAIR MINE	IN	0.15	\$97.50
058081009000	ADAMO ENRICO Q	324 MILL RD	IN	0.15	\$97.50	058079005000	CALLEJA ANTHON	293 BLAIR MINE	IN	1	\$650.00
058087011000	AGASID ELWOOD	632 EDGEWOOD L	IN	1	\$650.00	058086012000	CAMPBELL ALAN	557 SPYGLASS C	IN	1	\$650.00
058042006000	ALVARADO DON R	632 SELKIRK RA	IN	0.15	\$97.50	058085007000	CAMPBELL JANET	540 SPYGLASS C	IN	1	\$650.00
058042015000	ANDERSON GARY	592 SPRINGHOUS	IN	1	\$650.00	058037009000	CANCIAMILA TH	457 SELKIRK RA	IN	1	\$650.00
058037001000	ARCHER STEPHEN	450 SELKIRK RA	IN	1	\$650.00	058082002000	CANDELARIO ANT	341 BLAIR MINE	IN	0.15	\$97.50
058042008000	ARCHINI ANGELO	656 SELKIRK RA	IN	1	\$650.00	058041026000	CARLSON RUTH A	584 CHIMNEY HI	IN	1	\$650.00
058061003000	ARMER RICHTER	234 SMITH FLAT	IN	1	\$650.00	058058005000	CARROLL PATRIC	761 SMITH FLAT	IN	1	\$650.00
058062007000	ARMKNECHT STEP	264 CATALPA LN	IN	1	\$650.00	058072007000	CARTER JAMES H	789 TRIPLE LOD	IN	1	\$650.00
058063008000	ATKINSON DONAL	288 MARY BELLE	IN	1	\$650.00	058057009000	CASPERSEN KYLE	650 SMITH FLAT	IN	1	\$650.00
058072011000	ATKINSON DONAL	813 TRIPLE LOD	IN	1	\$650.00	058085011000	CASTILLO JOSE	524 SPYGLASS C	IN	1	\$650.00
058076013000	AXTMAN JUDITH	255 EL DORADO	IN	1	\$650.00	058084014000	CHAMBERLAIN CA	417 MC CAULEY	IN	1	\$650.00
058072008000	AYOOB LORETTA	795 TRIPLE LOD	IN	1	\$650.00	058041019000	CHAPPELL KENNE	560 SPRINGHOUS	IN	1	\$650.00
058039003000	BABINSKY DOROT	517 SELKIRK RA	IN	1	\$650.00	058050060000	CHASTAIN VERNO	622 MIWJK WAY	IN	1	\$650.00
058084012000	BACCEI STEPHEN	409 MC CAULEY	IN	1	\$650.00	058075002000	CHENEY DENNIS	259 PONTA DR	IN	1	\$650.00
058082004000	BAILEY JEFFREY	365 BLAIR MINE	IN	1	\$650.00	058063010000	CHRISTIANSEN M	292 MARY BELLE	IN	1	\$650.00
058061010000	BAKER JAMES L	194 SMITH FLAT	IN	1	\$650.00	058057003000	CLARK KEVIN &		IN	1	\$650.00
058055009000	BAKER JEFFREY	630 SMITH FLAT	IN	1	\$650.00	058076016000	CLARK ROBERT F	247 EL DORADO	IN	0.15	\$97.50
058082007000	BARENFIELD MARC	379 BLAIR MINE	IN	1	\$650.00	058077005000	COLE JAMES L &	261 BLAIR MINE	IN	1	\$650.00
058082008000	BARENFIELD MARC		IN	0.15	\$97.50	058080024000	COLLINS SEAN M	787 GRINDING R	IN	0.15	\$97.50
058072013000	BARICH SUSAN A	786 TRIPLE LOD	IN	1	\$650.00	058043016000	COMFORT KATHAR	711 STAR LOOP	IN	1	\$650.00
058086001000	BARRETT JANICE	527 SPYGLASS C	IN	1	\$650.00	058049006000	CONRADO GARY L	463 SMITH FLAT	IN	1	\$650.00
058076014000	BARRIOS CONRAD	251 EL DORADO	IN	1	\$650.00	058078001000	CONSTANT TINA	285 BLAIR MINE	IN	1	\$650.00
058059003000	BARSAMIAN PETE	797 SMITH FLAT	IN	1	\$650.00	058061012000	COOPER ZACHARY		IN	0.15	\$97.50
058061016000	BARSANTI ROBER	193 SMITH FLAT	IN	1	\$650.00	058076019000	COPELAND TISA	244 EL DORADO	IN	1	\$650.00
058076006000	BATES BRIAN E	249 BLAIR MINE	IN	1	\$650.00	058042017000	COTTON DONALD	640 SPRINGHOUS	IN	1	\$650.00
058049011000	BAUGHMAN GARY	476 SMITH FLAT	IN	1	\$650.00	058077001000	COUTURE DAMIEN	395 BLAIR MINE	IN	0.15	\$97.50
058078002000	BAUTOVICH JAME	283 BLAIR MINE	IN	1	\$650.00	058061015000	CRAMER WILLIAM		IN	0.15	\$97.50
058084003000	BEALL RONALD J	309 IRONWOOD C	IN	1	\$650.00	058061011000	CRAMER WILLIAM	186 SMITH FLAT	IN	1	\$650.00
058041023000	BEEDING ROBERT	560 SELKIRK RA	IN	1	\$650.00	058064016000	CRAWFORD DOUGL		IN	1	\$650.00
058081001000	BEHIEL RICHARD	326 MILL CT	IN	0.15	\$97.50	058044001000	CREIGHTON CHAR	678 GREENSTONE	IN	1	\$650.00
058082010000	BEHIEL SCOTT M	393 BLAIR MINE	IN	0.15	\$97.50	058087004000	CROSS GEORGE R	604 EDGEWOOD L	IN	1	\$650.00
058081022000	BEHIEL SCOTT M	330 MILL RD	IN	0.15	\$97.50	058081017000	CUFF PAUL S &	338 BLAIR MINE	IN	0.15	\$97.50
058081024000	BEHIEL SCOTT M	342 MILL RD	IN	0.15	\$97.50	058081029000	CUFF PAUL S &	335 PROSPECT C	IN	1	\$650.00
058080002000	BEHIEL SCOTT M	733 GRINDING R	IN	0.15	\$97.50	058085002000	CULLEN BRUCE &	513 SPYGLASS C	IN	1	\$650.00
058080004000	BEHIEL SCOTT M	745 GRINDING R	IN	0.15	\$97.50	058062030000	DAHLBERG LEE J	293 SMITH FLAT	IN	1	\$650.00
058081023000	BEHIEL SCOTT M	338 MILL RD	IN	1	\$650.00	058038001000	DAMELE GARY A	482 SELKIRK RA	IN	1	\$650.00
058059005000	BEHIEL SCOTT M	817 SMITH FLAT	IN	1	\$650.00	058083005000	DARBY LARRY L	509 SELKIRK RA	IN	1	\$650.00
058084007000	BELMESSIERI CL	412 MC CAULEY	IN	1	\$650.00	058085005000	DAVIS DARLENE	501 SPYGLASS C	IN	1	\$650.00
058041028000	BENE JOSEPH JO	600 SELKIRK RA	IN	1	\$650.00	058043002000	DAWKINS GORDON	681 SELKIRK RA	IN	1	\$650.00
058073012000	BENECIA INVEST	857 SELKIRK RA	IN	1	\$650.00	058038010000	DE PAOLI JOHN	489 ROCK FORGE	IN	1	\$650.00
058078008000	BERGRUN CLARK	284 BLAIR MINE	IN	0.15	\$97.50	058085001000	DEGENNARO MICH	517 SPYGLASS C	IN	1	\$650.00
058055007000	BERRYMAN MARK	610 SMITH FLAT	IN	1	\$650.00	058061018000	DEGREGORI THOM	221 SMITH FLAT	IN	1	\$650.00
058078009000	BERTELSEN GARY	286 BLAIR MINE	IN	1	\$650.00	058052004000	DENOYER GILLES	560 MIWJK WAY	IN	1	\$650.00
058040008000	BETTENCOURT SA	587 STONE CORR	IN	1	\$650.00	058076001000	DESPIE DENNIS	259 BLAIR MINE	IN	1	\$650.00
058044010000	BEYMER JUTTA I	710 PILOT KNOB	IN	1	\$650.00	058083002000	DHAMI MANDHIR	370 BLAIR MINE	IN	0.15	\$97.50
058063011000	BHAVANAM RACHN		IN	0.15	\$97.50	058083004000	DHAMI MANDHIR	404 CORRAL LOO	IN	0.15	\$97.50
058039005000	BIDWELL JAMES	525 SELKIRK RA	IN	1	\$650.00	058043008000	DICKIE KEITH &		IN	0.15	\$97.50
058072015000	BINDER ANDREW	797 SELKIRK RA	IN	1	\$650.00	058052005000	DIFU STEVE A T	576 SASA PL	IN	1	\$650.00
058065012000	BINDER ANDREW		IN	0.15	\$97.50	058081010000	DINWIDDIE JAME	311 PROSPECT C	IN	1	\$650.00
058072009000	BINGER AGNES F	801 TRIPLE LOD	IN	1	\$650.00	058063007000	DONNAN ROBERT	292 CATALPA LN	IN	1	\$650.00
058064014000	BINGHAM MICHAEL	349 SMITH FLAT	IN	1	\$650.00	058072014000	DOWLING LORRAI	780 TRIPLE LOD	IN	1	\$650.00
058039002000	BLACKMON JOAN	522 SELKIRK RA	IN	1	\$650.00	058041024000	DWIGHT MICHAEL	576 CHIMNEY HI	IN	1	\$650.00
058065013000	BLAKE RONALD &	420 SMITH FLAT	IN	1	\$650.00	058039010000	DWIGHT MICHAEL	545 ROCK FORGE	IN	0.15	\$97.50
058041008000	BLODGETT MATTH	582 CHIMNEY HI	IN	1	\$650.00	058081018000	ELLIOTT JOHN C	328 BLAIR MINE	IN	1	\$650.00
058083011000	BOISVERT CONRA	416 CORRAL LOO	IN	1	\$650.00	058063018000	ELSTON RORY TR	301 MARY BELLE	IN	1	\$650.00
058081016000	BORS JOSEPH AN	349 BLAIR MINE	IN	1	\$650.00	058083001000	EMMER WILLEM N	400 CORRAL LOO	IN	0.15	\$97.50
058043012000	BOTTOMLEY BERN	671 GREENSTONE	IN	1	\$650.00	058083005000	ENTENMANN RICK	406 CORRAL LOO	IN	1	\$650.00
058043015000	BOTTOMLEY BERN	695 STAR LOOP	IN	1	\$650.00	058064015000	ERICSON KENNET		IN	0.15	\$97.50
058043018000	BOTTOMLEY BERN	691 GREENSTONE	IN	1	\$650.00	058049010000	ERNSTER RICHA	483 CORNELIA P	IN	1	\$650.00
058064009000	BOTTOMLEY BERN	370 SMITH FLAT	IN	1	\$650.00	058080012000	ESP CONSULTING	793 GRINDING R	IN	0.15	\$97.50
058054007000	BOTTOMLEY BERN	574 SMITH FLAT	IN	1	\$650.00	058050004000	EUDY JOHN & RO		IN	0.15	\$97.50
058065008000	BOWSER ROBERT	425 PERLINA TE	IN	1	\$650.00	058072004000	EVART BRETT F	781 QUARTZ MIN	IN	1	\$650.00
058061007000	BRADY PHILIP C	218 SMITH FLAT	IN	1	\$650.00	058054004000	EVERTZ ROY JOS	568 LIGHTNER P	IN	1	\$650.00
058073013000	BREAKFIELD LOU	847 SELKIRK RA	IN	1	\$650.00	058084010000	FAIN STEPHEN &	401 MC CAULEY	IN	1	\$650.00
058055003000	BREAKFIELD STE	611 SMITH FLAT	IN	1	\$650.00	058061013000	FELDBRUGGE LAR	170 SMITH FLAT	IN	1	\$650.00
058063021000	BRENNAN CHRIST		IN	0.15	\$97.50	058051004000	FISH JOHN MADI	591 MIWJK WAY	IN	1	\$650.00
058041027000	BRINER JAMES B	586 CHIMNEY HI	IN	1	\$650.00	058060004000	FLANAGAN MARGI	142 SMITH FLAT	IN	1	\$650.00
058064006000	BROWN ALAN A &	344 SMITH FLAT	IN	1	\$650.00	058077004000	FOLLAIN DENNIS	263 BLAIR MINE	IN	1	\$650.00
058081006000	BUCKMAN JOHN W	308 MILL RD	IN	0.15	\$97.50	058060005000	FORD PATRICIA	138 SMITH FLAT	IN	1	\$650.00
058081007000	BUCKMAN JOHN W	306 MILL RD	IN	1	\$650.00	058086013000	FRANK SAUNDRA	553 SPYGLASS C	IN	1	\$650.00
058073009000	BUNKER JAMES E	831 PIONEER MI	IN	1	\$650.00	058079007000	FREDRICK CHARL	290 BLAIR MINE	IN	1	\$650.00
058082006000	BURDT LARRY J	377 BLAIR MINE	IN	0.15	\$97.50	058042007000	FRENCH TERRY D	648 SELKIRK RA	IN	1	\$650.00
058052003000	BUTLER JANIS L	534 SMITH FLAT	IN	1	\$650.00	058087008000	FUELLENBACH BR	620 EDGEWOOD L	IN	1	\$650.00
058038008000	CALLAHAN ROBIN	516 ROCK FORGE	IN	1	\$650.00	058037012000	GAMBINI JOE A	468 FIDDLERS C	IN	1	\$650.00
058037013000	GAMBINI JOE A		IN	0.15	\$97.50	058037019000	HULLICK CHRISTO	811 GRINDING R	IN	1	\$650.00
058063017000	GARDINA BRIT F	306 MARY BELLE	IN	1	\$650.00	058072002000	HULL GREGORY D	769 QUARTZ MIN	IN	1	\$650.00
058072003000	GARRINGER WILL	775 QUARTZ MIN	IN	1	\$650.00	058041020000	HULL GREGORY D	568 SPRINGHOUS	IN	1	\$650.00
058084008000	GATTERER WILLI	416 MC CAULEY	IN	1	\$650.00	058076024000	IKEMOTO HIROYU	254 EL DORADO	IN	1	\$650.00
058055002000	GEBHART TODD W		IN	0.15	\$97.50	058076025000	IKEMOTO HIROYU	256 EL DORADO	IN	0.15	\$97.50
058055001000	GEBHART TODD W	602 ALAWA PL	IN	1	\$650.00	058043001000	JACOBS JOSEPH		IN	0.15	\$97.50

City of Angels,
Assessment Roll FY 2024-25

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment
05808001000	GEIGER DEBORAH	727 GRINDING R	IN	1	\$650.00	058052002000	JARVI ROBIN D		IN	0.15	\$97.50
058065016000	GIDEON WILLIAM	396 SMITH FLAT	IN	1	\$650.00	058052001000	JARVI ROBIN D	520 SMITH FLAT	IN	1	\$650.00
058080014000	GLOSKOWSKI SHA	501 ROSEBUSH C	IN	1	\$650.00	058081005000	JHA SAMIR & RI	312 MILL RD	IN	0.15	\$97.50
058056008000	GOBLE PAUL D A		IN	0.15	\$97.50	058038003000	JOHNSON MARK C	498 SELKIRK RA	IN	1	\$650.00
058064011000	GOLDEN VALLEY	365 SMITH FLAT	IN	0.15	\$97.50	058073010000	JOHNSON PARK B	833 PIONEER MI	IN	1	\$650.00
058077013000	GONZALES ALEXA	276 BLAIR MINE	IN	0.15	\$97.50	058081019000	JOINER MARK P	330 MILL CT	IN	0.15	\$97.50
058077012000	GONZALES ALEXA	274 BLAIR MINE	IN	1	\$650.00	058073015000	JOING MARK PET	827 SELKIRK RA	IN	1	\$650.00
058055004000	GONZALEZ MARK	625 SMITH FLAT	IN	1	\$650.00	058075003000	JOLLY KEITH E	257 POINTE DR	IN	1	\$650.00
058076012000	GOUR JOHN & JE	253 EL DORADO	IN	1	\$650.00	058075001000	JOLLY KEITH E		IN	0.15	\$97.50
058056005000	GOVE JANET L S	631 MIWUK WAY	IN	1	\$650.00	058084004000	JONES RONNIE D	310 IRONWOOD C	IN	1	\$650.00
058064007000	GREED SHARON M	352 SMITH FLAT	IN	1	\$650.00	058077015000	JORDAN GREGORY	265 BLAIR MINE	IN	1	\$650.00
058038011000	GREEN III FRED	497 ROCK FORGE	IN	1	\$650.00	058044006000	JORDAN GREGORY	698 MADISON CT	IN	1	\$650.00
058080019000	GREENHORN GOLF	800 SELKIRK RA	IN	0.9	\$585.00	058041004000	JUKNELIS ANDRE	592 SELKIRK RA	IN	1	\$650.00
058045002000	GREENHORN GOLF		IN	1.2	\$780.00	058040001000	KEATINGE KAREN	561 SELKIRK RA	IN	1	\$650.00
058046013000	GREENHORN GOLF		IN	2.154	\$1400.10	058083007000	KEELER GRANT J	408 CORRAL LOO	IN	1	\$650.00
058046015000	GREENHORN GOLF		IN	2.417	\$1571.05	058083006000	KEELER GRANT J		IN	0.15	\$97.50
058047005000	GREENHORN GOLF		IN	0.54468	\$364.04	058079012000	KENNEDY DENNIS	320 BLAIR MINE	IN	1	\$650.00
058047009000	GREENHORN GOLF		IN	1.554	\$1010.10	058041012000	KERN JAMES R T	559 SPRINGHOU	IN	0.15	\$97.50
058060060000	GREENHORN GOLF		IN	0.11	\$71.50	058080009000	KHANDELWAL NIK	775 GRINDING R	IN	1	\$650.00
058047012000	GREENHORN GOLF	674 MC CAULEY	IN	4.25	\$2762.50	058082013000	KIEFER MYLES J	380 BLAIR MINE	IN	0.15	\$97.50
058046007000	GREENHORN GOLF	676 MC CAULEY	IN	11.736	\$7628.40	058062005000	KING MIKE D AN		IN	0.15	\$97.50
058043005000	GREENHORN GOLF	711 MC CAULEY	IN	0.257	\$167.05	058043013000	KING MIKE D AN	679 STAR LOOP	IN	1	\$650.00
058063003000	GRIFFIN WILLIA	308 CATALPA LN	IN	1	\$650.00	058082003000	KLETKE WALTER	355 BLAIR MINE	IN	1	\$650.00
058083015000	GROMEK GREG ET	388 BLAIR MINE	IN	1	\$650.00	058075005000	KNOWLES ROGER	253 POINTE DR	IN	1	\$650.00
058050003000	GROSS KENNETH	412 ALBASIO CT	IN	1	\$650.00	058038014000	KOLAKOWSKI ROB	521 ROCK FORGE	IN	1	\$650.00
058059009000	GROTTO MICHAEL	800 SMITH FLAT	IN	1	\$650.00	058063019000	KOPLIN JAKE &		IN	1	\$650.00
058072012000	GUGGENMOS SUSA	792 TRIPLE LOD	IN	1	\$650.00	058062016000	KORBUS ALBERT	286 MARY BELLE	IN	1	\$650.00
058079003000	GUSTAVSON MICH	297 BLAIR MINE	IN	0.15	\$97.50	058084005000	KRAUSS WILLI T	306 IRONWOOD C	IN	1	\$650.00
058061006000	GUTIERREZ RICH	222 SMITH FLAT	IN	1	\$650.00	058076018000	KREVOCHEZA SIL	243 EL DORADO	IN	0.15	\$97.50
058076015000	GWIZDAK PAUL C	249 EL DORADO	IN	1	\$650.00	058061004000	KREVOCHEZA SIL	230 SMITH FLAT	IN	1	\$650.00
058049004000	HAKY LOWELL ET		IN	1	\$650.00	058061002000	KULM GENE W &		IN	0.15	\$97.50
058076005000	HAMBLY GARY W	251 BLAIR MINE	IN	1	\$650.00	058072010000	LAMBERT JOHN T	807 TRIPLE LOD	IN	1	\$650.00
058038002000	HARDCASTLE DEX	490 SELKIRK RA	IN	1	\$650.00	058065010000	LANGLOIS JOHN	399 PERLINA TE	IN	1	\$650.00
058044015000	HARPER CHRISTO		IN	0.15	\$97.50	058041015000	LAUBACHER JOHN	528 SPRINGHOU	IN	1	\$650.00
058082020000	HARRIS PHIL A	401 BLAIR MINE	IN	1	\$650.00	058073006000	LAUGHRIN LINDS	819 TRIPLE LOD	IN	1	\$650.00
058083012000	HARRISON WILLI	418 CORRAL LOO	IN	1	\$650.00	058062015000	LAUGHRIN LINDS	286 MARY BELLE	IN	1	\$650.00
058041018000	HARTLEY EVA TR	552 SPRINGHOU	IN	1	\$650.00	058057005000	LAWS JUDITH B	677 SMITH FLAT	IN	1	\$650.00
058058003000	HASLOUER DOUGL	741 SMITH FLAT	IN	1	\$650.00	058087006000	LEE KENNETH &	612 EDGEWOOD L	IN	1	\$650.00
058076020000	HAYES MICHAEL	246 EL DORADO	IN	0.15	\$97.50	058039011000	LEEPER JOHN S	529 ROCK FORGE	IN	1	\$650.00
058053004000	HEADAPHL RICH	542 RAGGIO CT	IN	1	\$650.00	058087013000	LENCIONI JOAN	640 EDGEWOOD L	IN	1	\$650.00
058040009000	HELLENTHAL COR	591 STONE CORR	IN	1	\$650.00	058083009000	LEWIS DANIEL L	412 CORRAL LOO	IN	1	\$650.00
058065014000	HELMBACHER KEN	428 SMITH FLAT	IN	1	\$650.00	058055010000	LO FRANCO SALV	640 SMITH FLAT	IN	1	\$650.00
058049014000	HENRY WALTER O	449 OLIVIA PL	IN	2	\$1300.00	058043010000	LOCKE GENEVIEV	674 GREENSTONE	IN	1	\$650.00
058081028000	HERRICK JOHN H	350 MILL RD	IN	1	\$650.00	058056007000	LUCKENBIHL RAN		IN	0.15	\$97.50
058063014000	HERRON PETER M	313 MARY BELLE	IN	1	\$650.00	058086003000	LUNA DEANNA	521 SPYGLASS C	IN	1	\$650.00
058041022000	HESSLES AMY &	580 CHIMNEY HI	IN	1	\$650.00	058087014000	MAAS ANDREW LE	644 EDGEWOOD L	IN	1	\$650.00
058086009000	HILDEBRAND AND	569 SPYGLASS C	IN	1	\$650.00	058037008000	MACKINTOSH ERI	476 FIDDLERS C	IN	1	\$650.00
058055008000	HILL GARY K &	620 SMITH FLAT	IN	1	\$650.00	058061019000	MAHAL KIRAN	231 SMITH FLAT	IN	1	\$650.00
058082009000	HINTZ GARY J &	389 BLAIR MINE	IN	1	\$650.00	058086014000	MANALO HERMEL	549 SPYGLASS C	IN	1	\$650.00
058086002000	HITCHCOCK TERE	525 SPYGLASS C	IN	1	\$650.00	058049008000	MANNING GLORIA	477 CORNELIA P	IN	1	\$650.00
058073005000	HOAG WENDY	798 TRIPLE LOD	IN	1	\$650.00	058063006000	MANNIX BRIAN E	296 CATALPA LN	IN	1	\$650.00
058064002000	HOGAN WILLIAM	324 CATALPA LN	IN	1	\$650.00	058057001000	MARSHALL JAMES	639 MIWUK WAY	IN	1	\$650.00
058080023000	HOLMEN GAIL D	777 GRINDING R	IN	1	\$650.00	058039001000	MARTIN ANDREW	514 SELKIRK RA	IN	0.15	\$97.50
058040005000	HOLMES DANIEL	581 STONE CORR	IN	1	\$650.00	058058001000	MARTIN EILEEN		IN	1	\$650.00
058072018000	HOLMES GERRY A	807 SELKIRK RA	IN	1	\$650.00	058044009000	MARTIN NATALIE	714 PILOT KNOB	IN	1	\$650.00
058041021000	HOLSTON ROBERT	576 SPRINGHOU	IN	1	\$650.00	058042005000	MASON KIM L &	624 SELKIRK RA	IN	1	\$650.00
058054001000	HOLT CATHERINE	544 RAGGIO CT	IN	1	\$650.00	058051001000	MC COY REGINAL	555 MIWUK WAY	IN	1	\$650.00
058050007000	HOOPERMAN PETE	490 SMITH FLAT	IN	1	\$650.00	058044008000	MC GAVREN ROBE	718 GREENSTONE	IN	1	\$650.00
058043003000	HOPKINS DARIN		IN	0.15	\$97.50	058043006000	MC KIERNAN JAM	707 MC CAULEY	IN	1	\$650.00
058079006000	HOPKINS DARIN	289 BLAIR MINE	IN	0.15	\$97.50	058080005000	MC LEAN BARTON	751 GRINDING R	IN	0.15	\$97.50
058077011000	HOPKINS LEE H	272 BLAIR MINE	IN	1	\$650.00	058062001000	MCCARTHY KEVIN	288 CATALPA LN	IN	1	\$650.00
058063009000	HORVATH CATHER	290 MARY BELLE	IN	1	\$650.00	058084001000	MCFALL RONALD	313 IRONWOOD C	IN	1	\$650.00
058053003000	HORVATH GREGOR	409 ALBASIO CT	IN	1	\$650.00	058050002000	MCKEAN SHANIA	408 ALBASIO CT	IN	1	\$650.00
058082016000	HORVATH GREGOR	362 BLAIR MINE	IN	0.15	\$97.50	058057010000	MEAD KEVIN B &		IN	0.15	\$97.50
058083008000	HOSELTON JULIE	410 CORRAL LOO	IN	1	\$650.00	058087002000	MEADOW CREEK G	533 SPYGLASS C	IN	1	\$650.00
058073008000	HOUGHTON JOHN	829 PIONEER MI	IN	1	\$650.00	058085009000	MEADOW CREEK G	532 SPYGLASS C	IN	1	\$650.00
058040012000	HROMYKO JERRY	613 LINDSAY CT	IN	1	\$650.00	058085003000	MEADOW CREEK G	509 SPYGLASS C	IN	1	\$650.00
058085008000	HUEBNER SAMANT	536 SPYGLASS C	IN	1	\$650.00	058085004000	MEADOW CREEK G	505 SPYGLASS C	IN	1	\$650.00
058065011000	HUERTA SERGIO	391 PERLINA TE	IN	1	\$650.00	058086010000	MEADOW CREEK G	565 SPYGLASS C	IN	1	\$650.00
058086004000	MEADOW CREEK G	556 SPYGLASS C	IN	1	\$650.00	058079014000	QUINTON PHILLI	301 BLAIR MINE	IN	1	\$650.00
058085012000	MEADOW CREEK G	520 SPYGLASS C	IN	1	\$650.00	058060002000	RAISIN VICTORI	154 SMITH FLAT	IN	1	\$650.00
058086016000	MELLO ANTHONY	541 SPYGLASS C	IN	1	\$650.00	058081004000	RASMUSSEN JEFF	316 MILL CT	IN	0.15	\$97.50
058080006000	MELLO JEFFREY	757 GRINDING R	IN	0.15	\$97.50	058076008000	RATTO TROY J A	245 BLAIR MINE	IN	1	\$650.00
058063027000	MEYER GEORGE R	325 SMITH FLAT	IN	1	\$650.00	058082005000	RAY RICHARD K	375 BLAIR MINE	IN	1	\$650.00
058062008000	MILLER THOMAS		IN	0.15	\$97.50	058085010000	REDFORD WILLIA	528 SPYGLASS C	IN	1	\$650.00
058063016000	MINKEL JAMES M	304 MARY BELLE	IN	1	\$650.00	058040004000	REDINGER JOHN	579 STONE CORR	IN	1	\$650.00
058063026000	MINYARD RICK A	313 SMITH FLAT	IN	1	\$650.00	058086015000	REDONDO RICK D	545 SPYGLASS C	IN	1	\$650.00
058087012000	MONTGOMERY BAR	636 EDGEWOOD L	IN	1	\$650.00	058055006000	REDPATH JOHN H	600 SMITH FLAT	IN	1	\$650.00
058077006000	MORRISSEY DONA	262 BLAIR MINE	IN	0.15	\$97.50	058076017000	REED FAMILY 20	245 EL DORADO	IN	1	\$650.00
058072006000	MORRISSEY DONA	783 TRIPLE LOD	IN	1	\$650.00	058065001000	REESE RODGER G	380 SMITH FLAT	IN	1	\$650.00
058064001000	MORSE SUSAN A	320 CATALPA LN	IN	1	\$650.00	058040015000	REID BARBARA L	619 LINDSAY CT	IN	1	\$650.00

City of Angels,
Assessment Roll FY 2024-25

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment
058040013000	MOULTON KERN A	615 LINDSAY CT	IN	1	\$650.00	058077010000	REIDY DANIEL F	270 BLAIR MINE	IN	1	\$650.00
058061008000	MUELLER JAMES	210 SMITH FLAT	IN	1	\$650.00	058064004000	REINKE LANCE S	332 CATALPA LN	IN	1	\$650.00
058083003000	MUELLER TIMOTH	368 BLAIR MINE	IN	0.15	\$97.50	058049005000	RENATI JOHN E	457 SMITH FLAT	IN	1	\$650.00
058082015000	MUELLER TIMOTH	366 BLAIR MINE	IN	1	\$650.00	058040003000	REYNA JESUS F	577 SELKIRK RA	IN	1	\$650.00
058083014000	MULKS LUCAS WA	390 BLAIR MINE	IN	0.15	\$97.50	058040002000	REYNA JESUS F	569 SELKIRK RA	IN	0.15	\$97.50
058063015000	MULLEN PHILLIP	302 MARY BELLE	IN	1	\$650.00	058053001000	REYNOSO ANTHON	419 ALBASIO CT	IN	1	\$650.00
058063001000	MYERS ROGER L	316 CATALPA LN	IN	1	\$650.00	058052008000	RIVERA RONALD	556 SMITH FLAT	IN	1	\$650.00
058077009000	NAVAS ALBERTO	288 BLAIR MINE	IN	0.15	\$97.50	058044005000	ROBERTS WILLIA	694 GREENSTONE	IN	1	\$650.00
058051006000	NELSON TIMOTHY	586 MIWUK WAY	IN	1	\$650.00	058061001000	ROBINSON CRAIG	250 SMITH FLAT	IN	1	\$650.00
058056004000	NESTOR SUE W T	625 MIWUK WAY	IN	1	\$650.00	058040007000	ROBINSON IV JO	585 STONE CORR	IN	1	\$650.00
058076007000	NICHOLUS ROBER	247 BLAIR MINE	IN	1	\$650.00	058050001000	ROCHA CARLOS A		IN	0.15	\$97.50
058057002000	NIEDER WILLIAM	643 MIWUK WAY	IN	1	\$650.00	058038004000	ROCKHOLT ERNES	506 SELKIRK RA	IN	1	\$650.00
058060007000	NIEHUIS CHRIS	139 SMITH FLAT	IN	1	\$650.00	058076010000	ROMERO CHRISTO	246 BLAIR MINE	IN	1	\$650.00
058084002000	NIELSEN ELAINE	314 IRONWOOD C	IN	1	\$650.00	058062019000	ROMERO RAYMOND	280 SMITH FLAT	IN	1	\$650.00
058063020000	NISKANEN BRIAN		IN	0.15	\$97.50	058065005000	ROSATO CARMIN	379 PERLINA TE	IN	1	\$650.00
058052007000	NISKANEN BRIAN		IN	0.15	\$97.50	058065004000	ROSATO CARMIN		IN	0.15	\$97.50
058051005000	NISKANEN BRIAN	598 ALAWA PL	IN	1	\$650.00	058065008000	ROSATO CARMIN		IN	0.15	\$97.50
058084011000	NOAKES TIMOTHY	405 MC CAULEY	IN	1	\$650.00	058040010000	RUEDA AVA DEBO	609 LINDSAY CT	IN	1	\$650.00
058052009000	NORBY WILLIAM	562 LIGHTNER P	IN	1	\$650.00	058042004000	RUGGIERI SKYE	616 SELKIRK RA	IN	0.15	\$97.50
058078007000	O NEILL ROBERT	282 BLAIR MINE	IN	1	\$650.00	058039009000	RUSSELL BRADLE	541 ROCK FORGE	IN	1	\$650.00
058078006000	O NEILL ROBERT	280 BLAIR MINE	IN	0.15	\$97.50	058080003000	RUSSELL SHANNO	739 GRINDING R	IN	1	\$650.00
058062018000	OHAIR WILLIAM		IN	0.15	\$97.50	058061017000	SARKIS LAWRENC		IN	0.15	\$97.50
058051002000	OLIVER GARY CH	569 MIWUK WAY	IN	1	\$650.00	058081011000	SAUL WILLIAM E	319 PROSPECT C	IN	1	\$650.00
058078010000	OLIVIER BARBAR	288 BLAIR MINE	IN	1	\$650.00	058079010000	SAVELLE JULIA	300 BLAIR MINE	IN	1	\$650.00
058080013000	OMARAH FRANCIN	799 GRINDING R	IN	1	\$650.00	058081008000	SAVELLE JULIA	304 MILL RD	IN	0.15	\$97.50
058043004000	ORLOFF STEVEN	701 SELKIRK RA	IN	1	\$650.00	058079009000	SAWYER TRUST &	296 BLAIR MINE	IN	1	\$650.00
058039004000	OSTROV BRADLEY	524 ROCK FORGE	IN	1	\$650.00	058065009000	SCHATZ FREDERI	411 PERLINA TE	IN	1	\$650.00
058063005000	OWENS JERRY J		IN	0.15	\$97.50	058064003000	SCHNEIDER DENN	328 CATALPA LN	IN	1	\$650.00
058053002000	OZENBAUGH DONA		IN	0.15	\$97.50	058059001000	SEEFELDT CHARL		IN	0.15	\$97.50
058073014000	PACA WILLIAM W	837 SELKIRK RA	IN	1	\$650.00	058038015000	SELLARDS DAVID	505 ROCK FORGE	IN	1	\$650.00
058081020000	PANOPULOS JAME	323 MILL CT	IN	0.15	\$97.50	058061005000	SHAPLAND RANDA	226 SMITH FLAT	IN	1	\$650.00
058051003000	PANTLEY WAYNE		IN	0.15	\$97.50	058082017000	SHARMA SURENDR	358 BLAIR MINE	IN	0.15	\$97.50
058042012000	PANTO JOSEPH J	616 SPRINGHOUS	IN	0.15	\$97.50	058073007000	SHARP CHARLES	825 TRIPLE LOD	IN	1	\$650.00
058042013000	PANTO JOSEPH J	608 SPRINGHOUS	IN	1	\$650.00	058062026000	SHARUM JOHN G	273 SMITH FLAT	IN	1	\$650.00
058053005000	PARKER RICK K	540 RAGGIO CT	IN	1	\$650.00	058077007000	SHAWKEY RICHA	264 BLAIR MINE	IN	0.15	\$97.50
058053006000	PARKER RICK K		IN	0.15	\$97.50	058087003000	SIELERT PAUL W	600 EDGEWOOD L	IN	1	\$650.00
058087007000	PARKER SUSAN	616 EDGEWOOD L	IN	1	\$650.00	058081012000	SILVEIRA SAMUE	323 PROSPECT C	IN	1	\$650.00
058042014000	PARNIS DAVID J	600 SPRINGHOUS	IN	1	\$650.00	058040006000	SIMCOX DONALD	583 STONE CORR	IN	2	\$1300.00
058044007000	PARRISH NEAL A	706 PILOT KNOB	IN	1	\$650.00	058054002000	SIMPSON RALPH		IN	0.15	\$97.50
058087005000	PASTOR STEVEN	608 EDGEWOOD L	IN	1	\$650.00	058086005000	SLC IRA HOLDIN	552 SPYGLASS C	IN	1	\$650.00
058062002000	PATTERSON BREN	284 CATALPA LN	IN	1	\$650.00	058076021000	SLOCUM KRISTIN	248 EL DORADO	IN	1	\$650.00
058081013000	PEIRSENER ROBER	329 PROSPECT C	IN	1	\$650.00	058044004000	SMITH CARL HAR	690 EMPIRE CT	IN	1	\$650.00
058058004000	PEIDRE PAUL A		IN	0.15	\$97.50	058038006000	SMITH GREGORY	500 ROCK FORGE	IN	1	\$650.00
058063004000	PELLISSIER LEO	304 CATALPA LN	IN	1	\$650.00	058082018000	SMOLE KENNETH	354 MILL RD	IN	0.15	\$97.50
058062017000	PENSCO TRUST C		IN	0.15	\$97.50	058038009000	SOBON LAMBERT	481 ROCK FORGE	IN	1	\$650.00
058061009000	PERRY DEREK M	202 SMITH FLAT	IN	1	\$650.00	058081002000	SOEST JANET B	324 MILL CT	IN	0.15	\$97.50
058063023000	PERRY MICHAEL		IN	0.15	\$97.50	058081003000	SOEST WILLIAM	320 MILL CT	IN	1	\$650.00
058079011000	PESONEN PETER	301 MILL RD	IN	1	\$650.00	058058002000	SORENSEN JOHN	729 SMITH FLAT	IN	1	\$650.00
058080026000	PETRIN CHRISTO	767 GRINDING R	IN	0.15	\$97.50	058044013000	SOUZA RONALD A	757 SELKIRK RA	IN	1	\$650.00
058063012000	PHIPPS SHAREN	296 MARY BELLE	IN	1	\$650.00	058063013000	SPACKMAN LEROY	298 MARY BELLE	IN	1	\$650.00
058049015000	PIEROTTI JOHN	400 ALBASIO CT	IN	1	\$650.00	058040016000	SPARKS RHONDA	637 SELKIRK RA	IN	1	\$650.00
058049009000	PISULA JAMES R	481 CORNNELIA	IN	1	\$650.00	058040014000	SPARKS RHONDA	617 LINDSAY CT	IN	0.15	\$97.50
058060008000	PITCHER STEVEN	157 SMITH FLAT	IN	1	\$650.00	058064005000	SPENCE CYNTHIA		IN	0.15	\$97.50
058082011000	PLEASANT ANGEL	397 BLAIR MINE	IN	2	\$1300.00	058050008000	ST CLAIRE MAY	401 ALBASIO CT	IN	1	\$650.00
058056003000	POFF SHARON E	619 MIWUK WAY	IN	1	\$650.00	058037003000	STAFFORD JOSEP	466 FIDDLERS C	IN	1	\$650.00
058065002000	POLIMENO ENRIC	388 SMITH FLAT	IN	1	\$650.00	058073004000	STAINBROOK RON	817 SELKIRK RA	IN	1	\$650.00
058080025000	POLIMENO ENRIC	500 ROSEBUSH C	IN	0.15	\$97.50	058062014000	STAINBROOK RON		IN	0.15	\$97.50
058049007000	PORTILLO SAMUE	473 CORNELIA P	IN	1	\$650.00	058054006000	STARK JAMES MA	584 SMITH FLAT	IN	1	\$650.00
058064010000	PREVO RALPH W	371 SMITH FLAT	IN	1	\$650.00	058057004000	STARK WILLIAM	663 SMITH FLAT	IN	1	\$650.00
058065007000	PRINS DAMON K	387 PERLINA TE	IN	1	\$650.00	058078003000	STEFFENSEN ROB	279 BLAIR MINE	IN	1	\$650.00
058056002000	PRISTIA LEONAR	613 MIWUK WAY	IN	1	\$650.00	058040019000	STELLMAN JERRY	661 SELKIRK RA	IN	1	\$650.00
058084006000	PUCCIO ANTHONY	408 MC CAULEY	IN	1	\$650.00	058037014000	STEVENSON ROBE	474 FIDDLERS C	IN	1	\$650.00
058080020000	PULLMAN DONALD	613 SMOKEHOUSE	IN	1	\$650.00	058076011000	STIVERS JOHN B	248 BLAIR MINE	IN	1	\$650.00
058084013000	STOLTZ HEATHER	417 MC CAULEY	IN	1	\$650.00	058071004000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00
058041011000	STRETARS DARRY	575 SPRINGHOUS	IN	1	\$650.00	058071005000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00
058062003000	STROM CASEY A	280 CATALPA LN	IN	1	\$650.00	058071006000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00
058083010000	STROM CASEY A	414 CORRAL LOO	IN	0.15	\$97.50	058071007000	WORLDMARK THE	123 SELKIRK RA	IN	2.96	\$1924.00
058080015000	STRUVE CLARK W	507 ROSEBUSH C	IN	0.15	\$97.50	058071008000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00
058076009000	STRUVE CLARK W	244 BLAIR MINE	IN	1	\$650.00	058071010000	WORLDMARK THE	123 SELKIRK RA	IN	5.92	\$3848.00
058080016000	STRUVE CLARK W	515 ROSEBUSH C	IN	1	\$650.00	058071011000	WORLDMARK THE	123 SELKIRK RA	IN	5.92	\$3848.00
058041017000	SULLIVAN DANIE	544 SPRINGHOUS	IN	1	\$650.00	058071012000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00
058073011000	TAYLOR ALLEN R	835 PIONEER MI	IN	1	\$650.00	058071013000	WORLDMARK THE	123 SELKIRK RA	IN	5.92	\$3848.00
058062006000	TEN EYCK STEPH	268 CATALPA LN	IN	1	\$650.00	058071015000	WORLDMARK THE	123 SELKIRK RA	IN	5.92	\$3848.00
058073018000	TEN EYCK THOMA	817 GRINDING R	IN	1	\$650.00	058071016000	WORLDMARK THE	123 SELKIRK RA	IN	5.92	\$3848.00
058052013000	TERRY DANIEL W		IN	0.15	\$97.50	058071017000	WORLDMARK THE	123 SELKIRK RA	IN	2.96	\$1924.00
058052010000	TERRY DANIEL W	566 LIGHTNER P	IN	1	\$650.00	058071018000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00
058044014000	TEUTSCH JUDITH	749 SELKIRK RA	IN	1	\$650.00	058071019000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00
058062011000	TIETZ JOHN C &	263 CATALPA LN	IN	1	\$650.00	058071009000	WORLDMARK THE	123 SELKIRK RA	IN	0.5	\$325.00
058043009000	TIMKO DANIEL R	733 SELKIRK RA	IN	1	\$650.00	058071001000	WORLDMARK THE	123 SELKIRK RA	IN	2.84	\$1846.00
058076004000	TIPPETS ALAN &	253 BLAIR MINE	IN	0.15	\$97.50	058076003000	WORTHINGTON LY	255 BLAIR MINE	IN	1	\$650.00
058079008000	TISCORNIA COLE	292 BLAIR MINE	IN	1	\$650.00	058055005000	WRIGHTSON THOM	584 SMITH FLAT	IN	1	\$650.00

City of Angels,
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Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment
058040018000	TOLERTON LINDA	655 SELKIRK RA	IN	1	\$650.00	058087010000	YOHANAN JOHN S	628 EDGEWOOD L	IN	1	\$650.00
058039012000	TONNA ROGER &	537 ROCK FORGE	IN	1	\$650.00	058062025000	YOUNG KEVIN M	271 CATALPA LN	IN	1	\$650.00
058040011000	TONNA ROGER AN	611 LINDSAY CT	IN	1	\$650.00	058043007000	ZIMMER STEVE &		IN	0.15	\$97.50
058043011000	TRAVERSO JOHN	670 GREENSTONE	IN	1	\$650.00	058062023000	ZIMMER STEVE &	285 SMITH FLAT	IN	0.15	\$97.50
058086011000	TRIANOTOS TOM N	561 SPYGLASS C	IN	1	\$650.00	058060003000	ZORABEDIAN PAU	146 SMITH FLAT	IN	1	\$650.00
058042002000	TRINCHERO ROBE	608 SELKIRK RA	IN	0.15	\$97.50						
058042003000	TRINCHERO ROBE	612 SELKIRK RA	IN	2	\$1300.00						
058037011000	TUCKER ALAN D	473 SELKIRK RA	IN	0.15	\$97.50						
058037010000	TUCKER ALAN D	465 SELKIRK RA	IN	1	\$650.00						
058059002000	TURK MULROONEY	787 SMITH FLAT	IN	1	\$650.00						
058060001000	TURNER REBECCA	162 SMITH FLAT	IN	1	\$650.00						
058042018000	TWITCHELL WILL	624 SPRINGHOUS	IN	1	\$650.00						
058057006000	URQUHART GENE	689 SMITH FLAT	IN	1	\$650.00						
058087001000	VALENZUELA VIC	537 SPYGLASS C	IN	1	\$650.00						
058054003000	VALLERGA BETTE	548 RAGGIO CT	IN	1	\$650.00						
058054005000	VANLANDINGHAM	570 LIGHTNER P	IN	1	\$650.00						
058056001000	VASSAR THOMAS		IN	0.15	\$97.50						
058086006000	VIALPANDO JOHN	548 SPYGLASS C	IN	1	\$650.00						
058077008000	VIBANCO HECTOR	266 BLAIR MINE	IN	0.15	\$97.50						
058078004000	VON LATTA CHER	275 BLAIR MINE	IN	0.15	\$97.50						
058078005000	VON LATTA CHER	278 BLAIR MINE	IN	1	\$650.00						
058041016000	VON LATTA CHRI	536 SPRINGHOUS	IN	1	\$650.00						
058037002000	WAGNER JAMES R	458 SELKIRK RA	IN	1	\$650.00						
058084009000	WALKER JILL	420 MC CAULEY	IN	1	\$650.00						
058081021000	WALKER RAY L T	315 MILL CT	IN	0.15	\$97.50						
058064008000	WALKER RAYMOND	360 SMITH FLAT	IN	1	\$650.00						
058082014000	WEINER PAUL D	374 BLAIR MINE	IN	0.15	\$97.50						
058083013000	WEISS RAYMOND	394 BLAIR MINE	IN	1	\$650.00						
058073020000	WELLS DAVID &	805 GRINDING R	IN	1	\$650.00						
058087009000	WELLS ROBERT E	624 EDGEWOOD L	IN	1	\$650.00						
058061014000	WEYGANDT TERRY	173 SMITH FLAT	IN	1	\$650.00						
058051007000	WHITTY CRAIG H	568 MIWUK WAY	IN	1	\$650.00						
058086007000	WICHMANN JAMES	544 SPYGLASS C	IN	1	\$650.00						
058041013000	WILCOX STEPHEN	547 SPRINGHOUS	IN	0.15	\$97.50						
058041014000	WILCOX STEPHEN	533 SPRINGHOUS	IN	1	\$650.00						
058075004000	WILKS NORMAN T	255 POINTE DR	IN	1	\$650.00						
058072001000	WILLIAMS CRAIG	767 QUARTZ MIN	IN	1	\$650.00						
058038007000	WILLIAMS PAMEL	508 ROCK FORGE	IN	1	\$650.00						
058076029000	WILLIAMSON BRA	252 EL DORADO	IN	1	\$650.00						
058042016000	WILLIAMSON BRA	584 SPRINGHOUS	IN	0.15	\$97.50						
058072005000	WILLIS SELMA &	777 TRIPLE LOD	IN	1	\$650.00						
058043014000	WILLMES RUSSEL	687 STAR LOOP	IN	1	\$650.00						
058040017000	WILSON GREG	647 SELKIRK RA	IN	1	\$650.00						
058076002000	WILSON MICHAEL	257 BLAIR MINE	IN	1	\$650.00						
058087015000	WILSON NORBERT	648 EDGEWOOD L	IN	1	\$650.00						
058063029000	WILSON SANDRA	307 SMITH FLAT	IN	1	\$650.00						
058049001000	WINSLOW TERRY	441 OLIVIA PL	IN	1	\$650.00						
058076027000	WINTER SHERA J	260 BLAIR MINE	IN	1	\$650.00						
058076026000	WINTER SHERA J	258 BLAIR MINE	IN	0.15	\$97.50						
058062004000	WITT ROBERT L	276 CATALPA LN	IN	1	\$650.00						
058059004000	WITT VIVIAN M	807 SMITH FLAT	IN	1	\$650.00						
058052006000	WOODBURIDGE WES	578 SASA PL	IN	1	\$650.00						
058063002000	WOODBURY JOHN	312 CATALPA LN	IN	1	\$650.00						
058082001000	WOODBURY SHARO		IN	0.15	\$97.50						
058071014000	WORLDMARK THE	123 SELKIRK RA	IN	1.286	\$835.90						
058071002000	WORLDMARK THE	123 SELKIRK RA	IN	2.96	\$1924.00						
058071003000	WORLDMARK THE	123 SELKIRK RA	IN	4.44	\$2886.00						