



City of Coachella

Landscaping and Lighting Maintenance Districts No. 1 through 40

2025/2026 CONSOLIDATED ENGINEER'S REPORT

Intent Meeting: May 14, 2025
Public Hearing: June 11, 2025

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ENGINEER'S REPORT AFFIDAVIT

City of Coachella Landscaping and Lighting Maintenance Assessment Districts No. 1 through 40

City of Coachella
Riverside County, State of California

This Report describes the District and all relevant zones therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2025/2026, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Riverside County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 27th day of May, 2025.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Coachella

By: Chonney Gano

Chonney Gano
Project Manager, District Administration Services

By: Tyrone Peter

Tyrone Peter
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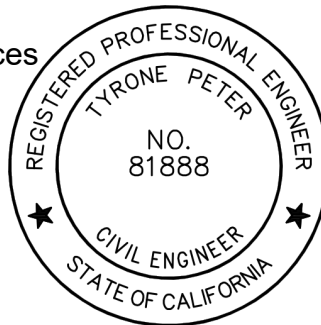


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I. OVERVIEW

A. INTRODUCTION

The City of Coachella (the “City”), under the provisions of the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the “1972 Act”) and in compliance with the substantive and procedural requirements of the California Constitution Article XIID (the “California Constitution”), annually levies and collects special assessments in order to provide and maintain the facilities, improvements and services for the districts designated as:

Coachella Landscaping and Lighting Maintenance Districts (the “Districts”)

The City formed the following forty (40) Districts:

TABLE I – 2025/2026 DISTRICT DESCRIPTIONS

District Number	District Name	Number of Parcels	Formation Date
1	Lewis Homes - Tract Nos. 14664-1, 14664-2, 14664, & 17892	127	9/16/1980
2	Peacock Palms – Tract Nos. 14472 & 15976	130	6/16/1980
3	Buena Vista Homes – Tract Nos. 14675, 18317, & 28074	181	9/16/1980
4	Palm Desert Development – Tract Nos. 18632-1, 18632-2 & 18632	66	6/2/1987
5 ⁽¹⁾	Palmeras Mobile Home Park – Tract No. 26370	122	7/17/1991
6	Fiesta Homes – Tract Nos. 23911-1, 23911-2, & 23911	171	8/7/1991
7	La Paz Homes I – Tract Nos. 26467-3, 26467-2, 26467-1, 26467, 26639-1, & 26639	161	8/7/1991
8	La Ponderosa Homes – Tract Nos. 24299-1 & 24299	138	1/28/1994
9	Coachella Valley Housing Coalition – Tract Nos. 23408-1, 23408-2, & 23408	32	5/4/1994
10	Plaza Del Sol – Tract No. 26592	75	12/21/1994

District Number	District Name	Number of Parcels	Formation Date
11	Loma Vista Homes I – Tract Nos. 22110-1 & 22110-2	105	8/2/1995
12	La Paz Homes II – Tract Nos. 28374-1, 28374-2, 28374-3, & 28375	76	10/17/1996
13	Baron-Ziraick – Tract Nos. 28443-1, 28443-2, & 28443	168	8/7/1999
14	Pueblo De La Paz – Tract Nos. 29071-1, 29071-2, 29071-3, 29071-4, & 29071	90	6/14/2000
15	Cachanillas – Tract No. 30020	48	5/28/2003
16	Tierra Del Sol – Tract Nos. 30582, 30684-1, 30684-2, 30684-3, & 30684	554	8/20/2003
17	Rancho Las Flores – Tract No. 30498-1	162	5/14/2003
18	Bella Canto – Tract No. 30728	172	6/16/2003
19	Paseo De Las Palmas – Tract Nos. 30354-1, 30354	126	7/9/2003
20	Posada Del Valle – Tract Nos. 30621-1, 30621	81	8/20/2003
21	Loma Vista II – Tract No. 22110	70	8/20/2003
22	Rancho De La Fe – Tract No. 30889	118	11/10/2004
23	La Colonia I – Tract No. 30871	119	11/10/2004
24	La Paloma Estates – Tract Nos. 30910-1, 30910-2, 30910	291	4/13/2005
25	Las Plumas – Tract No. 31376	87	6/8/2005
26 ⁽¹⁾	La Colonia II – Tract Nos. 32074-1, 32074-2 & 32074	26	6/8/2005
27	Rancho Mariposa – Tract No. 30831	112	8/1/2005
28	La Morada – Tract No. 30830	171	8/1/2005
29	Somerset – Tract Nos. 31664-1, 31664-2, 31664-3, & 31664	152	8/24/2005
30	Navarra/Sundate I – Tract No. 31508	160	6/28/2006
31	Los Jardines – Tract Nos. 31533-1, 31533-2, & 31533	265	11/9/2005

District Number	District Name	Number of Total Parcels	Formation Date
32	Aventine – Tract Nos. 31551-1 & 31551	250	11/29/2006
33	Vista Escondida – Tract No. 32264	282	2/8/2006
34	Tierra Bonita – Tract No. 31158	115	2/8/2006
35	Bellissima – Tract No. 31978	49	9/13/2006
36	Valencia – Tract No. 31698	108	5/31/2006
37 ⁽²⁾	Volk – Tract No. 31550	80	11/22/2006
38	Rancho Cielo – Tract No. 31714	150	3/14/2006
39	Pulte Sevilla - Tract No. 38084	109	3/23/2022
40	Mariposa Pointe - Tract No. 32074, 32074-1 & 32074-2	165	4/27/2022

⁽¹⁾ District No. 5 dissolved March 2013 and District No. 26 dissolved June 2013.

⁽²⁾ District No. 37 tract map not recorded, therefore not developed and no levy as of Fiscal Year 2025/2026.

The Engineer's Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments for Fiscal Year 2025/2026.

This Report describes the District, the improvements, and the proposed assessments to be levied against properties in connection with the benefits the properties will receive from the maintenance and servicing of the District improvements for Fiscal Year 2025/2026. The annual assessments to be levied on properties within the District provide a funding source for the continued operation and maintenance of local landscape improvements installed in connection with the development of properties within the District. Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the landscape improvements and based upon available revenues including fund balances, City contributions and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include: the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of adequate funds for operational reserves or periodic expenditures including installments collected for long-term improvement projects. Each parcel is assessed proportionately for only those

improvements, services, and expenses for which the parcel will receive special benefit.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the Riverside County Assessor’s Office. The Riverside County Auditor-Controller uses Assessor’s Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

Following consideration of all public comments and written protests at a noticed public hearing, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council may order the levy and collection of assessments for Fiscal Year 2025/2026 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel in Fiscal Year 2025/2026.

B. COMPLIANCE WITH CURRENT LEGISLATION

On November 5, 1996, California voters approved Proposition 218 (The Right to Vote on Taxes Act) that established specific requirements for the ongoing imposition of taxes, assessments, and fees. The provisions of this proposition are now contained in the California Constitution as Articles XIIC and XIID. can be summarized in four general areas:

1. Strengthens the general and special tax provisions of Proposition 13 and Proposition 62.
2. Extends the initiative process to all local taxes, assessments, fees, and charges.
3. Adds substantive and procedural requirements to assessments.
4. Adds substantive and procedural requirements to property-related.

The District assessments were presented to the property owners and approved through a protest ballot proceeding in compliance with the provisions of Proposition 218.

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to the Districts, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.

- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing, or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the Report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County of Riverside (the "County") for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "Maintenance" to mean 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.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

II. PLANS AND SPECIFICATIONS

A. DISTRICTS OVERVIEW

The territory within the Districts consists of all lots or parcels of land within the City of Coachella. The purpose of the Districts is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of landscaping, streetlighting, traffic signal improvements and related facilities and services in various areas throughout the City. Improvements that can be provided within the Districts generally include but are not limited to:

- Landscape improvements within the street medians and parkway side-panels, including parkways, slopes and entryways; and various non-street landscape areas including greenbelts, slopes, local trails, and open space areas within various landscape zones. These landscape improvements and areas may include but are not limited to various combinations of trees; turf; ground cover; shrubs, plantings and other amenities including retaining walls, monuments, fencing, sidewalks, stamped concrete or pavers; irrigation and drainage systems; and related appurtenances.
- Local Lighting facilities on the public streets within the City. These lighting improvements may include but are not limited to streetlights located on the City's arterial streets, traffic signals located throughout the City and local streetlights within or adjacent to the various developments and subdivisions.

B. DESCRIPTION OF DISTRICTS

The Districts therein provide the continued maintenance, servicing, administration, and operation of various landscape improvements and associated appurtenant landscape structures located within the public rights-of-way and dedicated landscape easements associated with the various tracts and on individual parcels located within the Districts. Each tract or parcel is identified within a designated District with differing costs and benefits to the parcels within that District. The spreading of the improvement costs is based upon the total cost of the improvements within each District and is proportionately spread among all benefiting properties within the District based on either land use and acreage or number of parcels.

As of Fiscal Year 2025/2026, the following are descriptions of the Districts therein:

District No. 1	Lewis Homes - District No. 1 includes all parcels within tract numbers 14664-1, 14664-2, 14664, and 17892. The District is generally located north of Avenue 51 and west of Suncrest Street.
District No. 2	Peacock Palms - District No. 2 includes all parcels within tract numbers 14472 and 15976. The District is generally located at the northeast corner of Avenue 50 and Frederick Street.
District No. 3	Buena Vista Homes - District No. 3 includes all parcels within tract numbers 14675, 18317, and 28074. The District is generally located at the southwest corner of Avenue 49 and Frederick Street.
District No. 4	Palm Desert Development - District No. 4 includes all parcels within tract numbers 18632-1, 18632-2, and 18632. The District is generally located north of Westerfield Way, east and west of Kenmore Street, Coronado Street and Balboa Street.
District No. 6	Fiesta Homes - District No. 6 includes all parcels within tract numbers 23911-1, 23911-2, and 23911. The District is generally located at the southeast corner of Avenue 49 and Van Buren Street.

District No. 7	La Paz Homes I - District No. 7 includes all parcels within tract numbers 26467-1, 26467-2, 26467-3, 16467-4, 26467, 26639-1, and 26639. The District is generally located south of Avenue 53 and east and west of Calle La Paz and Calle Bonita.
District No. 8	La Ponderosa Homes - District No. 8 includes all parcels within tract numbers 24299-1 and 24299. The District is generally located north of Avenue 52 and east and west of La Ponderosa Drive and La Hernandez Street.
District No. 9	Coachella Valley Housing Coalition - District No. 9 includes all parcels within tract numbers 23408-1, 23408-2, and 23408. The District is generally located north of Calle Zamora, south of Calle Verde and east of Calle Techa.
District No. 10	Plaza Del Sol - District No. 10 includes all parcels within tract number 26592, generally located east of Tyler Street and north and south of Calle Bougainvillea.
District No. 11	Loma Vista Homes I - District No. 11 includes all parcels within tract numbers 22110-1 and 22110-2, generally located north of Avenue 51, east of Frederick Street and east and west of Avenida Adobe.
District No. 12	La Paz Homes II - District No. 12 includes all parcels within tract numbers 28374-1, 28374-2, 28374-3, and 28375, generally located east of Frederick Street, north and south of Guitron Street.
District No. 13	Baron-Ziraick Investments - District No. 13 includes all parcels within tract numbers 28443-1, 28443-2, and 28443, generally located southeast corner of Avenue 50 and Frederick Street.
District No. 14	Pueblo De La Paz - District No. 14 includes all parcels within tract numbers 20971-1, 20972-2, 20971-3, 20971-4, and 20971, generally located southeast corner of Avenue 49 and Frederick Street.
District No. 15	Cachanillas - District No. 15 includes all parcels within tract number 30020, generally located south of Avenue 53, east of Calle Empalme and west of Calle Avilla.

District No. 16	Tierra Del Sol - District No. 16 includes all parcels within tract numbers 30582, 30684-1, 30684-2, 30684-3, and 30684, generally located south of Avenue 48, north of Avenue 49, east of Jackson Street, and west of Calhoun Street.
District No. 17	Rancho Las Flores - District No. 17 includes all parcels within tract number 30498-1, generally located north of Avenue 49 and west of Frederick Street.
District No. 18	Bella Canto - District No. 18 includes all parcels within tract number 30728, generally located at the northeast corner of Avenue 50 and Calhoun Street.
District No. 19	Paseo De Las Palmas - District No. 19 includes all parcels within tract number 30354-1 and 30354, generally located north of Avenue 50 and west of Frederick Street.
District No. 20	Posada Del Valle - District No. 20 includes all parcels within tract numbers 30621-1 and 30621, generally located west of Van Buren Street and south of Avenue 49.
District No. 21	Loma Vista II - District No. 21 includes all parcels within tract number 22110, generally located northeast corner of Avenue 51 at Frederick Street.
District No. 22	Rancho De La Fe - District No. 22 includes all parcels within tract number 30889, generally located south of Avenue 53 at Shady Lane.
District No. 23	La Colonia I - District No. 23 includes all parcels within tract number 30871, generally located southwest corner of Avenue 50 and Calhoun Street.
District No. 24	La Paloma Estates - District No. 24 includes all parcels within tract numbers 30910, 30910-1, & 30910-2, generally located east of Calhoun Street, between Avenue 48 and Avenue 49.
District No. 25	Las Plumas - District No. 25 includes all parcels within tract number 31376, generally located west side of Calhoun Street between Avenue 49 and Avenue 50.
District No. 27	Rancho Mariposa - District No. 27 includes all parcels within tract number 30831, generally located northwest corner Avenue 50 and Frederick Street.

District No. 28	La Morada - District No. 28 includes all parcels within tract number 30830, generally located northwest corner of Avenue 50 and Van Buren Street.
District No. 29	Somerset - District No. 29 includes all parcels within tract numbers 31664-1, 31664-2, 31664-3, and 31664, generally located northwest corner Avenue 54 and Frederick Street.
District No. 30	Navarra / Sundate I - District No. 30 includes all parcels within tract number 31508, generally located southwest corner Avenue 52 and Frederick Street.
District No. 31	Los Jardines - District No. 31 includes all parcels within tract numbers 31533, 31533-1, generally located northwest corner Avenue 53 and Tyler Street.
District No. 32	Aventine - District No. 32 includes all parcels within tract numbers 31551-1 and 31551, generally located northwest corner of Avenue 51 and Van Buren Street.
District No. 33	Vista Escondida - District No. 33 includes all parcels within tract number 32264, generally located on the north side of Avenue 53 and east of Shady Lane.
District No. 34	Tierra Bonita - District No. 34 includes all parcels within tract number 31158, generally located on the northeast side of Avenue 53 and Frederick Street.
District No. 35	Bellissima - District No. 35 includes all parcels within tract number 30978, generally located on the southeast corner of Avenue 53 and Frederick Street.
District No. 36	Valencia - District No. 36 includes all parcels within tract number 31698, generally located on the southeast corner of Avenue 50 and Van Buren Street.
District No. 37	Volk - District No. 37 includes all parcels within tract number 31550. The District is generally located on the east side of Van Buren and north of Avenue 54.
District No. 38	Rancho Cielo - District No. 38 includes all parcels within tract number 31714. The District is generally located on the south of Avenue 52 and west of Grapefruit Boulevard.
District No. 39	Pulte Sevilla - District No. 39 includes all parcels within tract number 38084. The District is generally located east of Van Buren Street and north of Avenue 51,

District No. 40

Mariposa Pointe - District No. 40 includes all parcels within tract 32074, 32074-1 and 32074-2. The District is generally located east of Calhoun Street, and generally south of Avenue 50.

C. DESCRIPTION OF DISTRICT IMPROVEMENTS

As authorized by the 1972 Act, the improvements provided by the Districts incorporate various landscaping or lighting improvements that are maintained and serviced for the benefit of real property within the Districts. The maintenance of the landscape improvements may also incorporate various appurtenances that may include but is not limited to entry monuments; various types of fencing; retaining walls; ornamental lighting or other ornamental fixtures; signage; and irrigation, drainage, and electrical equipment. In most cases, the various improvements associated with each District were either installed in direct connection with the development of properties within the Districts or were installed for the benefit of those properties as a result of property development or potential development of those properties and were considered necessary for the development of those properties to their full and best use. The work to be performed within each respective description may include, but is not limited to (as applicable), the personnel, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the Districts and provide the improvements and services for each District. Improvements per district are as follows:

District No. 1 – Lewis Homes

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 2 – Peacock Palms

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 3 – Buena Vista Homes

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping

improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 4 – Palm Desert Development

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 6 – Fiesta Homes

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 7 – La Paz Homes I

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 8 – La Ponderosa Homes

*Landscaping Excluded

The District includes all parcels within tract numbers 24299-1 and 24299, generally located north of Avenue 52 and east and west of La Ponderosa Drive and La Hernandez Street. The improvements include only street lighting within the tracts.

District No. 9 – Coachella Valley Housing Coalition

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and

all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 10 – Plaza Del Sol

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 11 – Loma Vista Homes I

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 12 – La Paz Homes II

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 13 – Baron-Ziraick Investments

The improvements include street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 14 – Pueblo De La Paz

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the

system operational. The pump is complete with force main, electric supply and other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 15 – Cachanillas

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 16 – Tierra Del Sol

The improvements include 8 storm drainage detention basins, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The pump is complete with force main, electric supply and other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 17 – Rancho Las Flores

The improvements include one storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The pump is complete with force main, electric supply and other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 18 – Bella Canto

The improvements include two storm drainage detention basins, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and

necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 19 – Paseo De Las Palmas

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 20 – Posada Del Valle

The improvements include two storm drainage detention basins, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 21 – Loma Vista II

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 22 – Rancho De La Fe

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and

necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 23 – La Colonia I

The improvements consist of two storm drainage retention basins, one open space lot, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 24 – La Paloma Estates

The improvements consist of four storm drainage retention basins, one open space lot, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 25 – Las Plumas

The improvements include two storm drainage detention basins, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 27 – Rancho Mariposa

The improvements include two storm drainage detention basins, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic

sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 28 – La Morada

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 29 – Somerset

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District No. 30 – Navarra / Sundate I

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 31 – Los Jardines

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 32 – Aventine

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 33 – Vista Escondida

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 34 – Tierra Bonita

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the

system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 35 – Bellissima

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 36 – Valencia

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 37 – Volk (Tract Map Not Recorded, Not Developed)

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 38 – Rancho Cielo

The improvements include storm drainage detention basin, street lighting for the tracts, and parkway landscaping between the sidewalk and block wall adjacent to the tracts. The landscaping improvements could consist of an automatic sprinkler system, hardscape, plant material located in the areas described. The sprinkler system is complete with electric supply, water supply, automatic clock, piping, various types of heads and all other items incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf. The storm drain system is complete with catch basins, manholes, drywells, pipes drainage structures and all other incidental and necessary to make the system operational. The landscaping consists of materials such as trees, shrubs, ground cover, and turf.

District 39 – Pulte Sevilla

Landscape improvements generally include, but are not limited to, approximately: eighty-six thousand, eight hundred and thirty-six (86,836) square feet of ground covering and shrubs including ninety-three (93) irrigated drought-tolerant trees. Landscaping located on two (2) storm drainage detention basin lots, also on the north side of Avenue 51, including the entrance at Via Prado as well as the corners of Calle Perez and Calle Larriva. The street lighting improvements include providing energy to operate twenty-four (24) street lighting poles within Tract Map No. 38084.

District 40 – Mariposa Pointe

The District's landscape improvements generally include but not limited to approximately: eighty four thousand seven hundred and five (84,705) square feet of ground covering and shrubs including one hundred nineteen (119) irrigated drought-tolerant 24" box trees and landscaping located on Avenue 50 and Calhoun Street, two (2) storm drainage detention basin lots, a pedestrian trail, and landscape improvements at the entryways on Avenue 50 and Calhoun Street. The street lighting improvements include thirty-eight (38) street lighting poles within Tract Map Nos. 32074, 32074-1 & 32074-2 which the City will be responsible for energy expenses.

III. METHOD OF APPORTIONMENT

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

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

The formula used for calculating assessments reflect the composition of parcels within the Districts and the improvements and activities to be provided and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Proposition 218 and Article XIII D of the California Constitution.

A. CALIFORNIA CONSTITUTION

The costs to operate and maintain the Districts improvements are identified and allocated to properties on the special benefits conferred. The improvements provided and for which properties within the Districts are to be assessed are identified as local improvements and related amenities that were installed in connection with the development of the properties and/or would otherwise be required for the development of properties within the Districts and consistent with the provisions of the 1972 Act. The assessments and method of apportionment described herein are based on the premise that these improvements would otherwise not have been installed and maintained by the County. The improvements were installed as part of the development or planned development of the parcels within the Districts and the level of maintenance required for the improvements is greater than what the County would otherwise install, maintain, and fund elsewhere in the County.

Article XIII D Section 2(d) defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.”

Article XIII D Section 2(i) defines special benefit as follows:

“Special benefit” means a particular and distinct benefit over, and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

Article XIII D Section 4(a) defines proportional special benefit assessments as follows:

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

B. BENEFIT ANALYSIS

The improvements provided within the Districts, for which properties will be assessed have been identified as necessary, desired and/or required for the orderly development of the properties within the Districts to their full potential, consistent with the development plans.

SPECIAL BENEFITS

The ongoing maintenance of landscaped areas within the Districts will provide aesthetic benefits to the properties and are intended to provide a more pleasant environment to walk, drive, live, and work. The primary function of these improvements and related amenities is to serve as an aesthetically pleasing enhancement and open space area for the benefit of the immediate surrounding properties and development for which the improvements were constructed and installed, and/or were facilitated by the development or potential development of properties within the Districts. These improvements are an integral part of the physical environment associated with the parcels in the Districts and while these improvements may in part be visible to properties outside the Districts and/or occasionally accessed by the general public, if these improvements are not properly maintained, it is the parcels within the District that would be aesthetically burdened and/or impacted directly by potential environmental issues such as dust, debris, pests, water runoff, erosion, and fire hazards. Thus, the maintenance of these improvements provides advantages to the assessed properties that affect the assessed parcels in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share.

Collectively these improvements, related amenities, and services which will be funded by the special benefit assessments, enhance the overall use, presentation, enjoyment, recreational access, and marketability of the properties, and ensure the long-term cost-efficiency of services that are obtained through the County provided maintenance (economy of scale)

GENERAL BENEFIT

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by the Districts assessments and the proximity and relationship to properties to be assessed, it is evident these improvements have been installed as part of the development of properties within the Districts or are improvements that would otherwise be shared by and/or required for development of those properties. Although the improvements are largely located on the north side of Avenue 51, including the entrance at Via Prado as well as the corners of Calle Perez and Calle Larriva of the development and may be visible and/or accessible to the general public, it is evident that the ongoing maintenance of these improvements are only necessary for the appearance and advantage of the properties within the Districts. It is also evident that these improvements were not

required nor necessarily desired by any properties or developments outside of the Districts' boundaries.

Ongoing maintenance of improvements are additionally located on the south side of Avenue 50, east side of Calhoun Street and Calle Frontera as well as the corner of Avenida San Domingo and Calle Xavier. It is evident that the ongoing maintenance of these improvements is only necessary for the appearance and advantage of the properties within the Districts. It is also evident that these improvements were not required nor necessarily desired by any properties or developments outside of the Districts' boundaries.

In the absence of a special funding, these types of improvements would not have been installed by the developer per the City's conditions and the City's maintenance of these improvements would for the most part, be limited to weed abatement (fuel modification areas), rodent control, and erosion control services only. This basic or baseline level of service would typically provide for periodic servicing of the open space areas on an as-needed basis. This baseline level of service would only provide a level of service that was necessary to ensure public safety, essential property protection and potential property damage. However, this baseline level of service results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance that can be provided through the Districts assessments.

In addition to this baseline level of service, it is recognized that there are indirect or incidental benefits to properties within the Districts as well as the general public that are associated with regular landscape maintenance services, including minimization of dust and debris, and decreased potential water runoff from the open space areas.

It is also recognized that with the regular maintenance of the improvements, the effort and cost to monitor and address these more indirect issues are reduced to isolated areas and/or less frequent servicing, and these activities generally represent less than two percent (2%) of the overall maintenance costs. Therefore, conservatively, we estimate that the costs associated with these indirect and incidental benefits (General Benefit) do not exceed five percent (5%) of the combined annual expenses for General Maintenance identified in the annual maintenance budget contained in "Part IV –Districts Budget" of this Report.

C. ASSESSMENT METHODOLOGY

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized for the Districts and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for assessment

districts, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include but is not limited to land use and property size.

Pursuant to the 1972 Act, the costs of the Districts may be apportioned by any formula or method that fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated benefits to be received by each parcel from the improvements. The benefit formula used for the Districts should reflect the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on special benefit to each parcel.

EBU APPLICATION

Single Family Residential — This land use is defined as a fully subdivided residential home site with or without a structure and the improvements and services associated with the parcel has been accepted or will be accepted by the City for maintenance in the fiscal year. This land use is assessed at 1.0 EBU per lot or parcel.

Planned -Residential Development — This land use is defined as any property that specific number of proposed single-family residential lots has been approved for development (not fully subdivided). This land use type shall be assigned 1.0 EBU per lot at build-out.

Vacant — This is defined as property that has been identified as parcels with no development but has development potential. Although it is recognized that the improvements provided within the Districts were primarily constructed and installed as the result of property development, it is also recognized that the majority of these improvements were constructed in part to support the overall development of properties within the District and/or Development to their full and best use, including vacant undeveloped properties.

ASSESSMENT CALCULATIONS

The benefit formula applied to parcels within each District is based on the preceding Equivalent Benefit Unit (EBU) discussion. Each parcel's EBU correlates the parcel's special benefit received as compared to all other parcels benefiting from the improvements. The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Units} = \text{Parcel EBU}$$

For each District, the total number of Equivalent Benefit Units (EBU's) for the fiscal year equals the sum of all individual EBU's applied to parcels in that District. An assessment amount per EBU (Rate) for the improvements is established by taking the total cost of the improvements (amount budgeted) and dividing that amount by the total number of EBU's of all parcels to be assessed. This Rate is then applied

back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

Total Balance to Levy (for the District)/ Total EBU (to be assessed) = Levy per EBU

Levy per EBU x Parcel EBU = Parcel Levy Amount

D. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (the Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the Districts costs and assessments. As part of the Districts formation, balloting of property owners is required pursuant to the Article XIII D Section 4. The property owner ballots include an Assessment to be approved, as well as the approval of an assessment range formula.

District No.'s 1 through 4, and 6 through 11, and 38 – The maximum assessment rates do not increase and will remain the same from FY 2024/2025.

District No.'s 12 through 25, and 27 through 36 – The maximum assessment rate may increase by the percentage increase of the Consumer Price Index ("CPI") or three percent (3%). The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year, the Engineer shall compute the percentage difference between the CPI. By approval of the City Council, the assessment rate that may be levied for each EBU may be increased in each year in accordance with the U.S. Bureau of Labor Statistics Data, All Urban Consumers, Riverside-San Bernardino-Ontario CPI index. Such assessment adjustments shall not be considered an increase in assessment. A proposed assessment that exceeds the adjusted assessment rate will require property owner balloting approval before the increase may be imposed. For Fiscal Year 2025/2026, the change in the Annual CPI for the All Urban Consumers, Riverside-San Bernardino-Ontario CPI index is 2.94% therefore the assessment rate will be adjusted by 3.00%.

District No.'s 39 and 40 – The maximum assessment rate may increase by the greater of three percent (3.00%) or the annual percent increase of the Consumer Price Index ("CPI") determined by the Bureau of Labor Statistics.

If the proposed assessment (levy per unit or rate) for the current fiscal year is less than or equal to, the prior year's maximum assessment rate plus the adjustments described in the following, then the proposed assessment is not considered an increased assessment. The purpose of establishing an assessment range formula is to provide for reasonable inflationary adjustment to the assessment amounts without requiring costly noticing, balloting and mailing procedures, which would be added to the Districts' costs and assessments.

The Maximum Assessment is adjusted annually and is calculated independent of the annual budget and proposed annual assessment. Any proposed annual assessment (rate per EBU less than or equal to this Maximum Assessment) is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual assessment may remain unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjusted maximum amount. If the budget and assessment for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment, then the assessment is considered an increased assessment and would be subject to balloting.

IV. DISTRICT BUDGETS

The 1972 Act provides that the estimated costs of the improvements shall include the total cost of the improvements, including incidental expenses.

The 1972 Act also provides that the amount of any surplus, deficit, or contribution be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within the Districts is the total cost of maintenance, and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

TABLE II – 2025/2026 DISTRICT BUDGETS

	District Budget Fiscal Year 2025/2026					District Budget Fiscal Year 2025/2026					
Levy Components	District 1	District 2	District 3	District 4	District 6	District 7	District 8	District 9	District 10	District 11	District 12
Direct Costs											
Landscape Maintenance Contract	\$7,000.00	\$6,800.00	\$6,500.00	\$4,000.00	\$6,557.00	\$5,100.00	\$0.00	\$7,000.00	\$5,600.00	\$3,390.00	\$7,913.00
Tree Trimming Services	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Streetlight Utilities	1,470.00	2,790.00	2,800.00	1,000.00	4,700.00	3,160.00	2,400.00	1,300.00	1,500.00	1,200.00	1,200.00
Landscape Utilities	1,830.00	0.00	2,000.00	0.00	0.00	1,210.00	0.00	0.00	0.00	600.00	1,600.00
Repair and Maintenance	400.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	910.00	0.00
Tree Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Storm Drainage Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Costs	\$10,700.00	\$9,590.00	\$11,300.00	\$5,000.00	\$11,257.00	\$10,670.00	\$2,400.00	\$8,300.00	\$7,100.00	\$6,100.00	\$10,713.00
Administration Costs											
Levy Administration and Professional Services	\$478.30	\$489.60	\$681.67	\$248.57	\$644.01	\$606.35	\$519.73	\$120.52	\$282.46	\$395.45	\$286.23
County Collection Fee	132.95	134.03	152.39	110.99	148.79	145.19	136.91	98.75	114.23	125.03	114.59
City Overhead and Administration	1,712.00	1,534.40	1,808.00	800.00	1,801.12	1,707.20	384.00	1,328.00	1,136.00	976.00	1,714.08
Total Administration Costs	\$2,323.25	\$2,158.03	\$2,642.06	\$1,159.56	\$2,593.92	\$2,458.74	\$1,040.64	\$1,547.27	\$1,532.69	\$1,496.48	\$2,114.90
Capital Improvement Costs											
Capital Improvement Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Improvement Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct, Administration and Capital Improvement Costs	\$13,023.25	\$11,748.03	\$13,942.06	\$6,159.56	\$13,850.92	\$13,128.74	\$3,440.64	\$9,847.27	\$8,632.69	\$7,596.48	\$12,827.90
Fund Balance											
Estimated Beginning Fund Balance	(\$36,465.78)	(\$25,386.57)	(\$37,877.21)	\$12,407.09	(\$113,281.33)	(\$28,288.17)	(\$18,519.71)	(\$64,533.86)	(\$169,840.26)	\$33,976.58	\$85,922.11
Operational Fund Increase/(Decrease)	895.95	(3,979.23)	3,325.34	72.16	22,790.96	11,488.16	45.24	(4,201.83)	(2,493.19)	1,303.32	7,280.13
Capital Improvement Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Ending Fund Balance	(\$35,569.83)	(\$29,365.80)	(\$34,551.87)	\$12,479.25	(\$90,490.37)	(\$16,800.01)	(\$18,474.47)	(\$68,735.69)	(\$172,333.45)	\$35,279.90	\$93,202.24
Operational Fund Increase/(Decrease)											(\$7,280.13)
Total Parcels	127	130	181	66	171	161	138	32	75	105	76
Total Parcels Levied	127	130	181	66	171	161	138	32	75	105	76
Total Equivalent Benefit Units	127.00	130.00	181.00	66.00	171.00	161.00	138.00	32.00	75.00	105.00	76.00
Assessment Rate per Benefit Unit	\$109.60	\$59.76	\$95.40	\$94.42	\$214.28	\$152.90	\$25.26	\$176.42	\$81.86	\$84.76	\$264.58
Prior Year Rate Assessment Rate	\$109.60	\$59.76	\$95.40	\$94.42	\$214.28	\$152.90	\$25.26	\$176.42	\$81.86	\$84.76	\$256.88
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$109.61	\$59.76	\$95.40	\$94.42	\$214.28	\$152.90	\$25.27	\$176.42	\$81.86	\$84.76	\$256.89
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$109.61	\$59.76	\$95.40	\$94.42	\$214.28	\$152.90	\$25.27	\$176.42	\$81.86	\$84.76	\$264.60
Inflationary Factor Applied to Maximum Rate	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	3.000%
2025/2026 Levy Per Parcel	\$109.60	\$59.76	\$95.40	\$94.42	\$214.28	\$152.90	\$25.26	\$176.42	\$81.86	\$84.76	\$264.58
2025/2026 Total Levy	\$13,919.20	\$7,768.80	\$17,267.40	\$6,231.72	\$36,641.88	\$24,616.90	\$3,485.88	\$5,645.44	\$6,139.50	\$8,899.80	\$20,108.02

	District Budget Fiscal Year 2025/2026						District Budget Fiscal Year 2025/2026					
Levy Components	District 13	District 14	District 15	District 16	District 17	District 18	District 19	District 20	District 21	District 22	District 23	District 24
Direct Costs												
Landscape Maintenance Contract	\$27,837.00	\$9,889.00	\$10,000.00	\$184,000.00	\$50,000.00	\$35,000.00	\$29,000.00	\$21,500.00	\$14,000.00	\$17,500.00	\$15,500.00	\$153,000.00
Tree Trimming Services	3,000.00	3,000.00	3,200.00	65,000.00	5,000.00	4,500.00	2,500.00	4,000.00	4,000.00	4,000.00	5,000.00	25,000.00
Streetlight Utilities	4,000.00	2,450.00	1,175.00	20,000.00	3,505.00	7,300.00	1,800.00	2,100.00	1,450.00	3,700.00	10,500.00	8,000.00
Landscape Utilities	2,000.00	2,500.00	1,700.00	45,000.00	10,240.00	7,780.00	4,675.00	6,200.00	1,800.00	5,060.00	9,300.00	23,000.00
Repair and Maintenance	1,500.00	2,114.00	0.00	40,000.00	5,000.00	4,500.00	0.00	4,000.00	4,000.00	10,000.00	2,000.00	0.00
Tree Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Storm Drainage Maintenance	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	6,000.00	0.00	12,000.00	3,000.00	10,000.00
Total Direct Costs	\$38,337.00	\$19,953.00	\$16,075.00	\$354,000.00	\$78,745.00	\$59,080.00	\$42,975.00	\$43,800.00	\$25,250.00	\$52,260.00	\$45,300.00	\$219,000.00
Administration Costs												
Levy Administration and Professional Services	\$632.71	\$338.95	\$180.78	\$2,086.45	\$610.12	\$647.78	\$474.53	\$305.06	\$263.63	\$444.41	\$448.17	\$1,095.95
County Collection Fee	147.71	119.63	104.51	286.67	145.55	149.15	132.59	116.39	112.43	129.71	130.07	191.99
City Overhead and Administration	6,133.92	3,192.48	2,572.00	56,640.00	12,599.20	9,452.80	6,876.00	7,008.00	4,040.00	8,361.60	7,248.00	35,040.00
Total Administration Costs	\$6,914.34	\$3,651.06	\$2,857.29	\$59,013.12	\$13,354.87	\$10,249.73	\$7,483.12	\$7,429.45	\$4,416.06	\$8,935.72	\$7,826.24	\$36,327.94
Capital Improvement Costs												
Capital Improvement Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Improvement Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct, Administration and Capital Improvement Costs	\$45,251.34	\$23,604.06	\$18,932.29	\$413,013.12	\$92,099.87	\$69,329.73	\$50,458.12	\$51,229.45	\$29,666.06	\$61,195.72	\$53,126.24	\$255,327.94
Fund Balance												
Estimated Beginning Fund Balance	\$149,160.50	(\$17,301.46)	\$42,095.56	(\$512,712.84)	\$189,182.46	\$11,118.96	\$38,637.22	\$163,193.30	(\$116,529.59)	\$209,171.87	(\$205,320.77)	(\$643,116.22)
Operational Fund Increase/(Decrease)	26,151.26	15,284.78	14,702.21	2,486.88	21,300.13	54,603.10	3,034.03	10,847.08	(17,203.51)	24,668.12	31,066.81	913.73
Capital Improvement Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Ending Fund Balance	\$175,311.76	(\$2,016.68)	\$56,797.77	(\$510,225.96)	\$210,482.59	\$65,722.06	\$41,671.25	\$174,040.38	(\$133,733.10)	\$233,839.99	(\$174,253.96)	(\$642,202.49)
Operational Fund Increase/(Decrease)	(\$26,151.26)	(\$15,284.78)	(\$14,702.21)	(\$2,486.88)	(\$21,300.13)	(\$54,603.10)	(\$3,034.03)	(\$10,847.08)	\$17,203.51	(\$24,668.12)	(\$31,066.81)	(\$913.73)
Total Parcels	168	90	48	554	162	172	126	81	70	118	119	291
Total Parcels Levied	168	90	48	554	162	172	126	81	70	118	119	291
Total Equivalent Benefit Units	168.00	90.00	48.00	554.00	162.00	172.00	126.00	81.00	70.00	118.00	119.00	291.00
Assessment Rate per Benefit Unit	\$425.02	\$432.10	\$700.72	\$750.00	\$700.00	\$720.54	\$424.54	\$766.38	\$178.04	\$727.66	\$707.50	\$880.56
Prior Year Rate Assessment Rate	\$412.64	\$419.52	\$680.32	\$675.00	\$625.00	\$699.56	\$412.16	\$744.06	\$172.86	\$575.00	\$686.90	\$854.92
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$412.66	\$419.52	\$680.33	\$1,205.70	\$701.42	\$699.57	\$412.18	\$744.07	\$172.87	\$706.48	\$686.91	\$854.93
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$425.04	\$432.11	\$700.74	\$1,241.87	\$722.46	\$720.56	\$424.54	\$766.40	\$178.06	\$727.67	\$707.51	\$880.58
Inflationary Factor Applied to Maximum Rate	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
2025/2026 Levy Per Parcel	\$425.02	\$432.10	\$700.72	\$750.00	\$700.00	\$720.54	\$424.54	\$766.38	\$178.04	\$727.66	\$707.50	\$880.56
2025/2026 Total Levy	\$71,402.61	\$38,888.85	\$33,634.49	\$415,500.00	\$113,400.00	\$123,932.83	\$53,492.15	\$62,076.53	\$12,462.55	\$85,863.83	\$84,193.05	\$256,241.67

	District Budget Fiscal Year 2025/2026					District Budget Fiscal Year 2025/2026					
Levy Components	District 25	District 27	District 28	District 29	District 30	District 31	District 32	District 33	District 34	District 35	District 36
Direct Costs											
Landscape Maintenance Contract	\$16,500.00	\$20,000.00	\$33,000.00	\$25,000.00	\$22,000.00	\$25,000.00	\$33,000.00	\$35,000.00	\$3,500.00	\$3,500.00	\$25,000.00
Tree Trimming Services	4,000.00	3,000.00	2,000.00	4,500.00	15,000.00	14,000.00	10,000.00	18,000.00	4,500.00	4,000.00	8,000.00
Streetlight Utilities	3,600.00	3,000.00	5,000.00	5,300.00	3,500.00	4,000.00	5,500.00	3,500.00	2,800.00	3,500.00	3,100.00
Landscape Utilities	3,600.00	3,000.00	10,500.00	4,900.00	8,500.00	10,500.00	14,000.00	25,000.00	2,800.00	4,500.00	2,500.00
Repair and Maintenance	17,000.00	6,500.00	5,000.00	20,000.00	15,000.00	35,000.00	25,000.00	20,000.00	4,500.00	8,000.00	13,000.00
Tree Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Storm Drainage Maintenance	6,000.00	10,000.00	0.00	5,500.00	10,000.00	12,000.00	15,000.00	10,000.00	5,600.00	6,500.00	9,500.00
Total Direct Costs	\$50,700.00	\$45,500.00	\$55,500.00	\$65,200.00	\$74,000.00	\$100,500.00	\$102,500.00	\$111,500.00	\$23,700.00	\$30,000.00	\$61,100.00
Administration Costs											
Levy Administration and Professional Services	\$327.66	\$421.81	\$644.01	\$572.45	\$602.58	\$998.03	\$941.54	\$1,062.05	\$433.11	\$184.54	\$406.74
County Collection Fee	118.55	127.55	148.79	141.95	144.83	182.63	177.23	188.75	128.63	104.87	126.11
City Overhead and Administration	8,112.00	7,280.00	8,880.00	10,432.00	11,840.00	16,080.00	16,400.00	17,840.00	3,792.00	4,800.00	9,776.00
Total Administration Costs	\$8,558.21	\$7,829.36	\$9,672.80	\$11,146.40	\$12,587.41	\$17,260.66	\$17,518.77	\$19,090.80	\$4,353.74	\$5,089.41	\$10,308.85
Capital Improvement Costs											
Capital Improvement Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Improvement Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct, Administration and Capital Improvement Costs	\$59,258.21	\$53,329.36	\$65,172.80	\$76,346.40	\$86,587.41	\$117,760.66	\$120,018.77	\$130,590.80	\$28,053.74	\$35,089.41	\$71,408.85
Fund Balance											
Estimated Beginning Fund Balance	\$197,055.69	(\$180,003.44)	\$68,025.88	\$139,396.86	\$238,678.76	\$514,971.29	\$237,980.47	(\$283,673.21)	(\$125,113.75)	(\$1,985.09)	\$158,976.23
Operational Fund Increase/(Decrease)	534.76	30,670.64	63,077.20	12,412.61	1,412.59	47,864.34	35,051.65	102,040.95	56,369.66	7,785.59	951.15
Capital Improvement Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Ending Fund Balance	\$197,590.45	(\$149,332.80)	\$131,103.08	\$151,809.47	\$240,091.35	\$562,835.63	\$273,032.12	(\$181,632.26)	(\$68,744.09)	\$5,800.50	\$159,927.38
Operational Fund Increase/(Decrease)	(\$534.76)	(\$30,670.64)	(\$63,077.20)	(\$12,412.61)	(\$1,412.59)	(\$47,864.34)	(\$35,051.65)	(\$102,040.95)	(\$56,369.66)	(\$7,785.59)	(\$951.15)
Total Parcels	87	112	171	152	160	265	250	282	115	49	108
Total Parcels Levied	87	112	171	152	160	265	250	282	115	49	108
Total Equivalent Benefit Units	87.00	112.00	171.00	152.00	160.00	265.00	250.00	282.00	115.00	49.00	108.00
Assessment Rate per Benefit Unit	\$687.28	\$750.00	\$750.00	\$583.94	\$550.00	\$625.00	\$620.28	\$824.94	\$734.12	\$875.00	\$670.00
Prior Year Rate Assessment Rate	\$667.26	\$675.00	\$675.00	\$550.00	\$475.00	\$550.00	\$600.00	\$800.90	\$700.00	\$800.00	\$595.00
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$667.27	\$764.77	\$747.17	\$566.94	\$602.01	\$1,089.29	\$602.22	\$800.92	\$712.75	\$952.01	\$674.21
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$687.29	\$787.71	\$769.59	\$583.95	\$620.07	\$1,121.97	\$620.29	\$824.95	\$734.14	\$980.57	\$694.43
Inflationary Factor Applied to Maximum Rate	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
2025/2026 Levy Per Parcel	\$687.28	\$750.00	\$750.00	\$583.94	\$550.00	\$625.00	\$620.28	\$824.94	\$734.12	\$875.00	\$670.00
2025/2026 Total Levy	\$59,792.96	\$84,000.00	\$128,250.00	\$88,759.01	\$88,000.00	\$165,625.00	\$155,070.42	\$232,631.75	\$84,423.40	\$42,875.00	\$72,360.00

District Budget Fiscal Year 2025/2026				
Levy Components	District 38	District 39	District 40	Totals
Direct Costs				
Landscape Maintenance Contract	\$22,000.00	\$18,064.00	\$16,264.00	\$924,914.00
Tree Trimming Services	5,000.00	2,000.00	2,000.00	225,200.00
Streetlight Utilities	3,200.00	2,200.00	3,200.00	140,900.00
Landscape Utilities	5,700.00	7,700.00	7,700.00	237,395.00
Repair and Maintenance	15,000.00	6,200.00	8,200.00	273,024.00
Tree Maintenance	0.00	0.00	0.00	0.00
Storm Drainage Maintenance	20,000.00	7,200.00	10,000.00	168,300.00
Total Direct Costs	\$70,900.00	\$43,364.00	\$47,364.00	\$1,969,733.00
Administration Costs				
Levy Administration and Professional Services	\$564.92	\$402.98	\$583.75	\$20,427.60
County Collection Fee	141.23	125.75	143.03	5,180.15
City Overhead and Administration	11,344.00	6,938.24	7,578.24	315,157.28
Total Administration Costs	\$12,050.15	\$7,466.97	\$8,305.02	\$340,765.03
Capital Improvement Costs				
Capital Improvement Projects	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Improvement Costs	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct, Administration and Capital Improvement Costs	\$82,950.15	\$50,830.97	\$55,669.02	\$2,310,498.03
Fund Balance				
Estimated Beginning Fund Balance	\$256,577.76	\$72,935.05	\$115,131.81	\$354,646.19
Operational Fund Increase/(Decrease)	12,560.85	218.76	30,901.19	626,233.55
Capital Improvement Adjustments	0.00	0.00	0.00	0.00
Estimated Ending Fund Balance	\$269,138.61	\$73,153.81	\$146,033.00	\$980,879.74
Operational Fund Increase/(Decrease)	(\$12,560.85)	(\$218.76)	(\$30,901.19)	
Total Parcels	150	109	165	5,436
Total Parcels Levied	150	107	155	5,424
Total Equivalent Benefit Units	150.00	107.00	155.00	5,424.00
Assessment Rate per Benefit Unit	\$636.74	\$477.10	\$558.52	
Prior Year Rate Assessment Rate	\$636.74	\$463.20	\$542.26	
Maximum Rate per Benefit Unit (Prior Fiscal Year)	\$636.74	\$463.20	\$542.27	
Maximum Rate per Benefit Unit (Current Fiscal Year)	\$636.74	\$477.10	\$558.54	
Inflationary Factor Applied to Maximum Rate	0.000%	3.000%	3.000%	
2025/2026 Levy Per Parcel	\$636.74	\$477.10	\$558.52	
2025/2026 Total Levy	\$95,511.00	\$51,049.73	\$86,570.21	\$2,936,731.58

This aerial map displays a grid of 36 numbered parcels, each color-coded to represent different land ownership. The parcels are arranged in a roughly rectangular grid, with some parcels missing or combined. The colors used include red, green, blue, orange, purple, pink, yellow, and grey. The map is overlaid with a blue outline that defines a specific area of interest, which includes parcels 16, 24, 25, 18, 28, 23, 40, 36, 39, 32, 30, 34, 35, 37, 29, and 33. Major roads and features are labeled, including Van Duren, Harrison, Tyler, Avenue 30, Avenue 31, Avenue 32, Avenue 33, Avenue 34, Avenue 35, Avenue 36, Avenue 37, Avenue 38, Avenue 39, Avenue 40, Avenue 41, Avenue 42, Avenue 43, Avenue 44, Avenue 45, Avenue 46, Avenue 47, Avenue 48, Avenue 49, Avenue 50, Avenue 51, Avenue 52, Avenue 53, Avenue 54, Avenue 55, Avenue 56, Avenue 57, Avenue 58, Avenue 59, Avenue 60, Avenue 61, Avenue 62, Avenue 63, Avenue 64, Avenue 65, Avenue 66, Avenue 67, Avenue 68, Avenue 69, Avenue 70, Avenue 71, Avenue 72, Avenue 73, Avenue 74, Avenue 75, Avenue 76, Avenue 77, Avenue 78, Avenue 79, Avenue 80, Avenue 81, Avenue 82, Avenue 83, Avenue 84, Avenue 85, Avenue 86, Avenue 87, Avenue 88, Avenue 89, Avenue 90, Avenue 91, Avenue 92, Avenue 93, Avenue 94, Avenue 95, Avenue 96, Avenue 97, Avenue 98, Avenue 99, Avenue 100. The Sacramento River is visible on the right side of the map, and the Delta National Wildlife Refuge is located to the north and east of the grid. The map is sourced from Esri, Maxar, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community.

District	Tract Name	Tract Number
1	Lewis	14664
2	Peacock Palms	14472
3	Beuna Vista	14673
4	Palm Desert Dev.	18632
6	Fiesta Homes	23911
7	La Paz	26467
8	(Lighting only)	24299
9	CV Housing Coalition	23408
10	Plaza del Sol	36592
11	Loma Vista	22110
12	La Paz II	28374
13	Baron-Ziraick	28443
14	Pueblo de la Paz	29071
15	Cachanillas	30020
16	Tierra del Sol	30684
17	Rancho Las Flores	30498
18	Bella Canto	30728
19	Paseo de las Palmas	30334
20	Posada del Valle	30621
21	Loma Vista II	22110
22	Rancho de la Fe	30889
23	La Colonia	30871
24	La Paoma Estates	30910
25	Las Plumas	31376
27	Rancho Miraposa	30831
28	La Morada	30830
29	Somerset	31664
30	Navarra/Sundate I	31508
31	Los Jardines	31533
32	Aventine	31551
33	Vista Escondida	32264
34	Terra Bonita	31158
35	Bellissima	31978
36	Valencia	31698
37	Volk	31550
38	Rancho Cielo	31714
39	Sevilla	38084
40	Mariposa Pointe	32074

APPENDIX B – 2025/2026 PRELIMINARY ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the Districts, shall be the parcel as shown on the County Assessor Parcel Maps and/or the Riverside County Secured Tax Roll for the year in which this Report is prepared.

Non-assessable lots or parcels may include government owned land; public utility owned property, land principally encumbered with public right-of-way's or easements and dedicated common areas. These parcels will not be assessed.

A listing of parcels within the Districts, along with the proposed assessment amounts, has been submitted to the City Clerk, and by reference, are made part of this Report.

Upon approval of the Report, and confirmation of the assessments, the assessment information will be submitted to the County Auditor/Controller and included on the property tax roll in Fiscal Year 2025/2026. If the parcels or assessment numbers within the Districts and referenced in this Report, are re-numbered, re-apportioned or changed by the County Assessor's Office after approval of the Report, the new parcel or assessment numbers with the appropriate assessment amount will be submitted to the County Auditor/Controller. If the parcel change made by the County includes a parcel split, parcel merger or tax status change, the assessment amount submitted on the new parcels or assessment numbers will be based on the method of apportionment and levy amount approved in this Report by the City Council.