



May, 22, 2025

ENGINEER'S REPORT

COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1

ANNUAL ASSESSMENT 2025/2026

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By:

A handwritten signature in blue ink, appearing to read 'Bjorn P. Jones', is written over a horizontal line.

Bjorn P. Jones, P.E.
R.C.E. No. 75378

ENGINEER'S REPORT AFFIDAVIT

COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1

(Whispering Pines and Litton Business Park)

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with me on the _____ day of _____, 2025.

City Clerk, City of Grass Valley
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Grass Valley, California, on the _____ day of _____, 2025.

City Clerk, City of Grass Valley
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with the County Auditor of the County of Nevada on the _____ day of _____, 2025.

City Clerk, City of Grass Valley
Nevada County, California

OVERVIEW

Bjorn P. Jones, Engineer of Work for Commercial Landscaping and Lighting District No. 1988-1 (Zone 1 - Whispering Pines and Zone 2 - Litton Business Park), City of Grass Valley, Nevada County, California makes this report, as directed by City Council, pursuant to Section 22585 of the Streets and Highways Code (Landscaping and Lighting Act of 1972).

The improvements which are the subject matter of this report are briefly described as follows:

Zone 1 - Whispering Pines

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment and repair of the irrigation system.
4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

Zone 2 - Litton Business Park

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment and repair of the irrigation system.
4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

The installation and maintenance of drainage ditches, trails and associated improvements, as delineated on the improvement plans for Litton Business Park - Phase One prepared by Nevada City Engineering, Inc., on file with the City of Grass Valley, including:

1. The repair, removal or replacement of any improvement.
2. The trimming, pruning, spraying and removal of vegetative matter.
3. The removal of silt, rubbish debris and solid waste.

This report consists of five (5) parts, as follows:

PART A - Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.

PART B - An estimate of the cost of the improvements for Fiscal Year 2025/2026.

PART C - An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.

PART D - The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.

PART E - A diagram showing all parcels of real property within this district. The diagram is keyed to Part C by Assessor's Parcel Number.

PART A **PLANS**

Plans for the landscape, irrigation and street lighting for each zone have been prepared by a variety of landscape architects and engineers. These Plans have been filed separately with the City Engineer's office and are incorporated in this Report by reference only as the initial improvements were completed by separate contracts.

PART B
COST ESTIMATE

The estimated cost for the maintenance of improvements described in this report for the fiscal year 2025/2026 includes the use of reserve funds to provide maintenance of the landscape areas and is as follows:

	ZONE 1 (Whispering Pines)	ZONE 2 (Litton Business Park)
COST INFORMATION		
Direct Maintenance Costs	\$54,500	\$15,050
Water and Electricity	\$12,060	\$2,600
County Administrative Fee	\$253	\$235
City Administration Costs	\$1,200	\$350
Total Direct and Admin Costs	\$68,013	\$18,235
ASSESSMENT INFORMATION		
Direct Costs	\$68,013	\$18,235
Reserve Collections/ (Transfer)	(\$37,200)	(\$11,300)
Net Total Assessment	\$30,813	\$6,935
FUND BALANCE INFORMATION		
Projected Reserve After FY 2024/25	\$67,846	\$18,200
Interest Earnings	\$200	\$50
Reserve Fund Adjustments	(\$37,200)	(\$11,300)
Projected Reserve at End of Year	\$30,846	\$6,950

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$30,812.70	\$30,813.01	\$30,813.00

Percentage of Net Area	Percent of Whispering Pines Lane frontage	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1.11%	3.82%	760.10	009-680-003	01056	380.05	380.05
1.95%	8.70%	1,640.40	009-680-004	01056	820.20	820.20
1.59%	4.42%	927.00	009-680-005	01056	463.50	463.50
2.16%	3.57%	883.50	009-680-006	01056	441.75	441.75
0.85%	3.31%	640.20	009-680-007	01056	320.10	320.10
1.10%	3.25%	669.50	009-680-009	01056	334.75	334.75
0.93%	3.47%	678.50	009-680-015	01056	339.25	339.25
0.00%	0.00%	0.00	009-680-019	01056	0.00	0.00
0.00%	0.00%	0.00	009-680-022	01056	0.00	0.00
6.33%	0.00%	974.90	009-680-024	01056	487.45	487.45
1.73%	3.03%	733.30	009-680-025	01056	366.65	366.65
1.30%	2.28%	551.30	009-680-026	01056	275.65	275.65
1.30%	2.22%	543.60	009-680-027	01056	271.80	271.80
0.00%	0.00%	0.00	009-680-037	01056	0.00	0.00
0.00%	0.00%	0.00	009-680-038	01056	0.00	0.00
0.66%	1.23%	291.00	009-680-039	01056	145.50	145.50
0.66%	1.23%	291.00	009-680-040	01056	145.50	145.50
0.65%	1.23%	289.60	009-680-041	01056	144.80	144.80
0.00%	0.00%	0.00	009-760-026	01056	0.00	0.00
0.35%	0.37%	110.30	009-760-024	01056	55.15	55.15
0.31%	0.37%	105.10	009-760-023	01056	52.55	52.55
0.32%	0.37%	105.50	009-760-022	01056	52.75	52.75
0.33%	0.37%	107.40	009-760-021	01056	53.70	53.70
0.33%	0.37%	108.00	009-760-020	01056	54.00	54.00
0.32%	0.37%	105.90	009-760-019	01056	52.95	52.95
0.32%	0.37%	106.10	009-760-018	01056	53.05	53.05
0.32%	0.37%	105.40	009-760-017	01056	52.70	52.70
0.31%	0.37%	105.20	009-760-016	01056	52.60	52.60
0.33%	0.37%	107.70	009-760-015	01056	53.85	53.85
0.33%	0.37%	107.40	009-760-001	01056	53.70	53.70
0.32%	0.37%	106.10	009-760-002	01056	53.05	53.05
0.32%	0.37%	106.20	009-760-003	01056	53.10	53.10
0.33%	0.37%	108.00	009-760-004	01056	54.00	54.00
0.33%	0.37%	107.80	009-760-005	01056	53.90	53.90
0.32%	0.37%	105.80	009-760-006	01056	52.90	52.90
0.33%	0.37%	107.50	009-760-007	01056	53.75	53.75
0.34%	0.37%	109.30	009-760-009	01056	54.65	54.65
0.36%	0.37%	111.70	009-760-011	01056	55.85	55.85
0.37%	0.37%	114.60	009-760-013	01056	57.30	57.30
1.12%	2.53%	562.50	009-680-054	01056	281.25	281.25
1.14%	4.16%	815.80	009-690-001	01056	407.90	407.90
1.52%	7.62%	1,408.60	009-690-002	01056	704.30	704.30
1.48%	0.00%	228.30	009-690-004	01056	114.15	114.15
1.87%	8.18%	1,548.20	009-690-005	01056	774.10	774.10
1.06%	2.51%	550.10	009-690-009	01056	275.05	275.05

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.42%	0.00%	218.20	009-690-012	01056	109.10	109.10
1.00%	3.52%	695.30	009-690-013	01056	347.65	347.65
1.86%	3.46%	820.20	009-690-015	01056	410.10	410.10
2.27%	0.00%	350.30	009-690-016	01056	175.15	175.15
1.30%	0.00%	199.60	009-690-019	01056	99.80	99.80
2.12%	0.00%	325.90	009-690-025	01056	162.95	162.95
0.00%	0.00%	0.00	009-750-002	01056	0.00	0.00
0.25%	0.00%	38.40	009-750-003	01056	19.20	19.20
0.28%	0.00%	42.70	009-750-004	01056	21.35	21.35
0.22%	0.00%	34.10	009-750-005	01056	17.05	17.05
0.18%	0.00%	28.40	009-750-006	01056	14.20	14.20
0.25%	0.00%	38.40	009-750-007	01056	19.20	19.20
0.27%	0.00%	41.30	009-750-008	01056	20.65	20.65
0.19%	0.00%	29.80	009-750-009	01056	14.90	14.90
0.22%	0.00%	34.10	009-750-010	01056	17.05	17.05
0.00%	0.00%	0.00	009-690-040	01056	0.00	0.00
0.14%	0.34%	73.80	009-690-041	01056	36.90	36.90
0.12%	0.34%	70.90	009-690-042	01056	35.45	35.45
0.13%	0.34%	72.30	009-690-043	01056	36.15	36.15
0.14%	0.34%	73.80	009-690-044	01056	36.90	36.90
0.11%	0.34%	69.50	009-690-045	01056	34.75	34.75
0.12%	0.34%	70.90	009-690-046	01056	35.45	35.45
0.12%	0.34%	70.90	009-690-047	01056	35.45	35.45
0.10%	0.34%	68.00	009-690-048	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-049	01056	33.30	33.30
0.10%	0.34%	68.00	009-690-050	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-051	01056	33.30	33.30
0.10%	0.34%	68.00	009-690-052	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-053	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-054	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-055	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-056	01056	33.30	33.30
0.10%	0.34%	68.00	009-690-057	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-058	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-059	01056	33.30	33.30
1.72%	3.06%	737.00	009-690-031	01056	368.50	368.50
1.41%	3.06%	687.70	009-690-032	01056	343.85	343.85
1.82%	0.00%	280.00	009-690-036	01056	140.00	140.00
4.41%	0.86%	811.90	009-690-037	01056	405.95	405.95
1.34%	5.39%	1,037.70	009-690-039	01056	518.85	518.85
1.68%	0.00%	258.40	009-770-021	01051	129.20	129.20
2.04%	0.00%	314.40	009-770-022	01051	157.20	157.20
1.59%	0.00%	245.50	009-770-023	01051	122.75	122.75
2.53%	0.00%	390.50	009-770-024	01051	195.25	195.25
2.52%	0.00%	387.70	009-770-025	01051	193.85	193.85
2.35%	0.00%	361.80	009-770-032	01051	180.90	180.90
1.32%	0.00%	203.90	009-770-033	01051	101.95	101.95
0.00%	0.00%	0.00	009-770-034	01054	0.00	0.00
0.00%	0.00%	0.00	009-770-035	01054	0.00	0.00
0.00%	0.00%	0.00	009-770-037	01051	0.00	0.00
1.40%	0.00%	215.40	009-770-038	01056	107.70	107.70
0.96%	0.00%	147.90	009-770-039	01056	73.95	73.95
1.00%	0.00%	153.60	009-770-049	01051	76.80	76.80

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.18%	0.00%	182.30	009-770-050	01051	91.15	91.15
0.00%	0.00%	0.00	009-770-057	01056	0.00	0.00
3.19%	0.00%	491.00	009-770-058	01051	245.50	245.50
2.29%	0.00%	353.20	009-770-059	01051	176.60	176.60
1.87%	0.00%	288.60	009-770-060	01051	144.30	144.30
3.77%	0.00%	580.10	009-770-063	01051	290.05	290.05
2.34%	0.00%	360.40	009-770-065	01051	180.20	180.20
0.55%	0.00%	84.70	009-770-068	01051	42.35	42.35
1.20%	0.00%	185.20	009-770-069	01051	92.60	92.60
3.73%	0.00%	574.30	009-770-070	01051	287.15	287.15
0.00%	0.00%	0.00	009-770-071	01051	0.00	0.00
0.53%	0.00%	82.30	009-770-072	01051	41.15	41.15
0.00%	0.00%	0.00	009-770-073	01051	0.00	0.00
0.16%	0.00%	24.90	009-770-074	01051	12.45	12.45
0.20%	0.00%	30.60	009-770-075	01051	15.30	15.30
Total - Zone 1 =		\$30,813.00			\$15,406.50	\$15,406.50

PART C

ASSESSMENT ROLL Zone 2 - Litton Business Park

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$6,935.90	\$6,936.41	\$6,935.30

Development Areas	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$365.00	008-060-056	01056	182.50	182.50
1	\$365.00	035-260-085	01056	182.50	182.50
1	\$365.00	035-260-086	01056	182.50	182.50
1	\$365.00	035-330-015	01056	182.50	182.50
0.83	\$303.00	035-330-020	01056	151.50	151.50
0.17	\$62.10	035-330-021	01056	31.05	31.05
1	\$365.00	035-530-009	01056	182.50	182.50
1	\$365.00	035-530-010	01056	182.50	182.50
1	\$365.00	035-530-012	01056	182.50	182.50
1	\$365.00	035-530-013	01056	182.50	182.50
1	\$365.00	035-530-014	01056	182.50	182.50
0.2482	\$90.60	035-530-017	01056	45.30	45.30
0.2482	\$90.60	035-530-018	01056	45.30	45.30
0.5035	\$183.80	035-530-019	01056	91.90	91.90
0	\$0.00	035-540-003	01056	0.00	0.00
0	\$0.00	035-540-014	01056	0.00	0.00
0.0561	\$20.50	035-540-015	01056	10.25	10.25
0.0523	\$19.10	035-540-016	01056	9.55	9.55
0.0523	\$19.10	035-540-017	01056	9.55	9.55
0.0561	\$20.50	035-540-018	01056	10.25	10.25
0.1412	\$51.50	035-540-019	01056	25.75	25.75
0.0546	\$19.90	035-540-020	01056	9.95	9.95
0.0874	\$31.90	035-540-021	01056	15.95	15.95
0.1031	\$37.60	035-540-022	01056	18.80	18.80
0.0575	\$21.00	035-540-023	01056	10.50	10.50
0.0561	\$20.50	035-540-024	01056	10.25	10.25
0.0503	\$18.40	035-540-025	01056	9.20	9.20
0.0499	\$18.20	035-540-026	01056	9.10	9.10
0.0479	\$17.50	035-540-027	01056	8.75	8.75
0.1352	\$49.40	035-540-028	01056	24.70	24.70
1	\$365.00	035-540-005	01056	182.50	182.50
1	\$365.00	035-540-006	01056	182.50	182.50
1	\$365.00	035-540-012	01056	182.50	182.50
1	\$365.00	035-540-032	01056	182.50	182.50
1	\$365.00	035-540-033	01056	182.50	182.50
0.1928	\$70.40	035-590-003	01056	35.20	35.20

PART C

ASSESSMENT ROLL **Zone 2 - Litton Business Park**

0.0628	\$22.90	035-590-004	01056	11.45	11.45
0.1570	\$57.30	035-590-005	01056	28.65	28.65
0.0854	\$31.20	035-590-006	01056	15.60	15.60
0.1151	\$42.00	035-590-007	01056	21.00	21.00
0.1412	\$51.60	035-590-008	01056	25.80	25.80
0.0948	\$34.60	035-590-009	01056	17.30	17.30
0.1457	\$53.20	035-590-010	01056	26.60	26.60
0.2641	\$96.40	035-590-011	01056	48.20	48.20
0.0638	\$23.30	035-590-012	01056	11.65	11.65
0.0651	\$23.80	035-590-013	01056	11.90	11.90
0.1123	\$41.00	035-590-014	01056	20.50	20.50
0.0764	\$27.90	035-590-015	01056	13.95	13.95
0.0941	\$34.30	035-590-016	01056	17.15	17.15
0.0855	\$31.20	035-590-017	01056	15.60	15.60
0.0658	\$24.00	035-590-018	01056	12.00	12.00
0.0651	\$23.80	035-590-023	01056	11.90	11.90
0.1129	\$41.20	035-590-020	01056	20.60	20.60
19 (rounded)	\$6,935.30	= Total - Zone 2		\$3,467.65	\$3,467.65

PART D

METHOD OF APPORTIONING

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 2025 was 2.6%.

ZONE 1 - Whispering Pines

The Whispering Pines development created the 1988-1 Commercial L&L District in 1988. Because the district was created before Proposition 218, the initial assessment per property has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year.

This assessment spread uses two factors to determine individual lot assessments. Fifty percent of the cost is spread using the net area of each lot as to the total net area. Net area is the area remaining in each lot after deducting the area dedicated to open space. The remaining fifty percent is spread to those lots fronting Whispering Pines Lane on a front foot basis as a percentage of the total length of frontage along Whispering Pines Lane. The formula is:

Assessment Per Parcel = Round $\left(\left[\left(\text{Total Assessment} / 2 \right) * (\% \text{ of Net Area}) \right] + \left[\left(\text{Total Assessment} / 2 \right) * (\% \text{ of Whispering Pines Lane Frontage}) \right] \right)$

Notwithstanding the foregoing method of apportionment, parcels numbered 19, 20, 21, 22 and 23 shall receive zero assessments for the first year as shown in the second amended Engineer's Report and each of said parcels shall continue to receive no assessment until such time as the parcel is sold or developed. Development shall be evidenced by issuance of a building permit; provided, however, that the issuance of a building permit to reconstruct the sanctuary of the Whispering Pines Church of God located on parcel numbers 19 and 20 shall not be construed to be development. At the time of sale or development of each of said parcels, they shall thereafter be assessed in accordance with the method of apportionment hereinabove set forth.

The total assessment for 2024/2025 was \$30,032.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$30,813.01. The actual total assessment will be \$30,813.00. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula above which incorporates each parcel's net area and length of Whispering Pines Lane frontage.

ZONE 2 - Litton Business Park

The Litton Business Park was annexed into the 1988-1 Commercial L&L District in 1999. Although the district was created after Proposition 218, the initial assessment per property has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund.

The initial assessment spread created a yearly assessment per development area of \$480.00. It is the intent that each development area of the entire project share equally in all Landscaping and Lighting District expenses upon completion of said project. As future phases of this project are incorporated into the Landscaping and Lighting District, the existing assessment area will be reassessed and new assessment values will be calculated equally per development area. The assessment formula is:

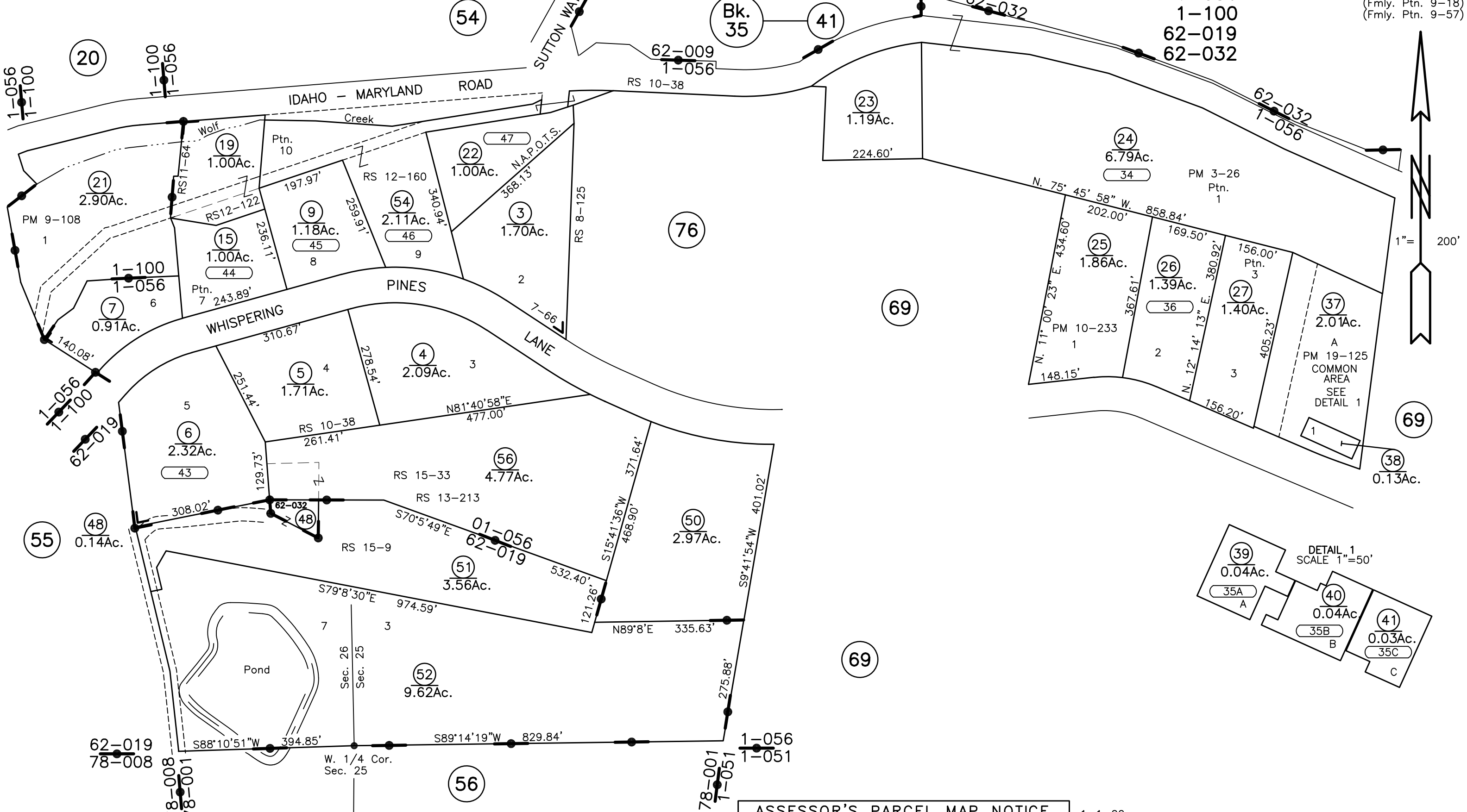
Assessment Per Parcel = Round ((# of Development Areas) * (Total Assessment)) / (Total # of Development Areas)

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year.

The total assessment for 2024/2025 was \$6,760.30. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$6,936.41. The actual total assessment will be \$6,935.30. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the original number of parcels. Parcels subdivided after the initial assessment pay a portion of the assessment based on percentage of area of the original parcel.

PART E
ASSESSMENT DIAGRAM

The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Landscaping and Lighting District.



CENTENNIAL PARK SUB. Bk. 7, Pg. 66
GRASS VALLEY ANNEX. No. 67 RS Bk. 9, Pg. 203
WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

ASSESSOR'S PARCEL MAP NOTICE
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown.
Assessor's parcels may not comply with local lot-split or building site ordinances. Assessor's block numbers shown in ellipses; parcel numbers are shown in circles. All distances on curved lines are chord measurements.

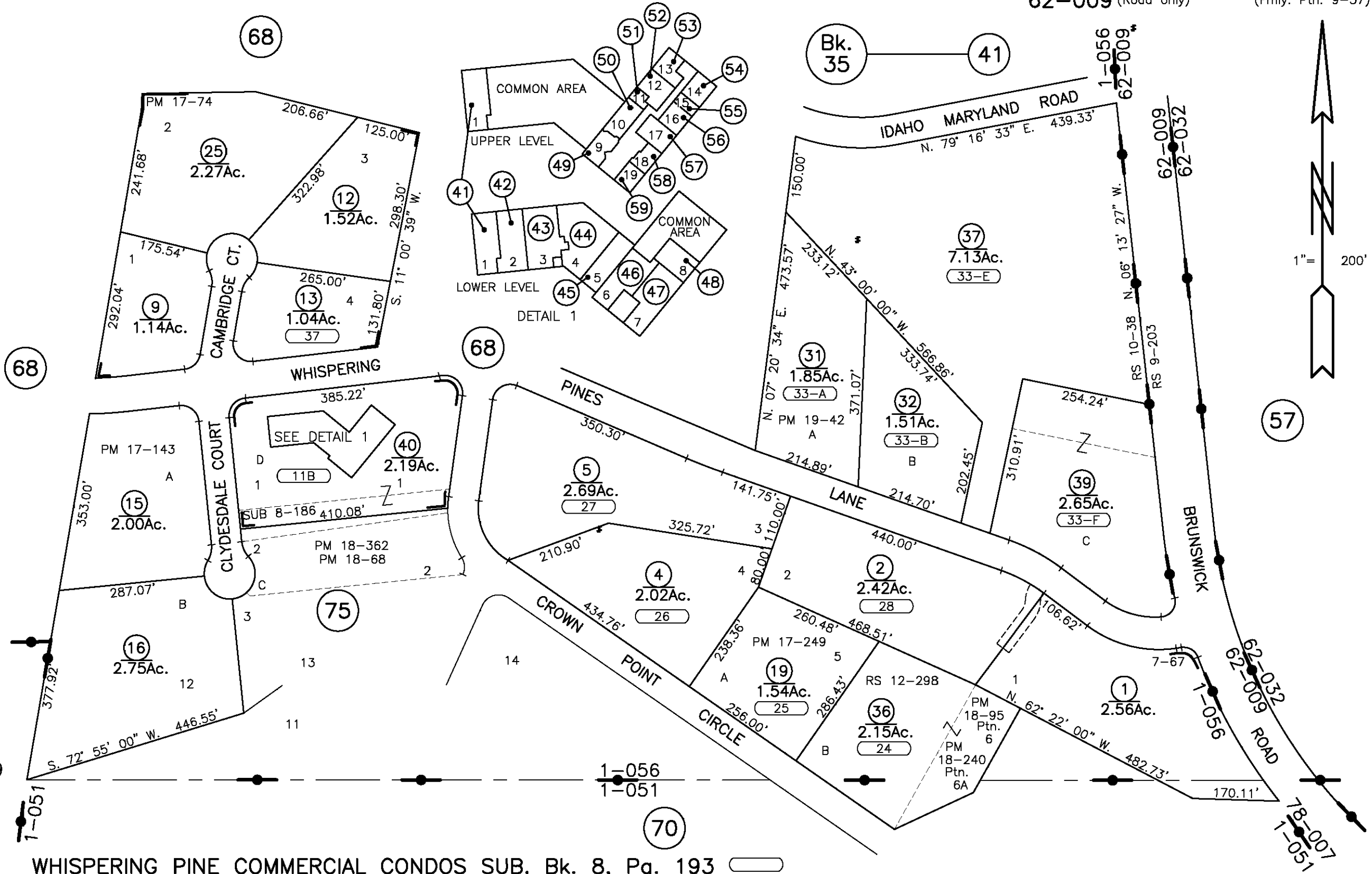
ZONE 1 - WP

PTN. SEC. 25, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-056
62-009 (Road only)

9-69
(Fmly. Ptn. 9-18)
(Fmly. Ptn. 9-57)

(41) 11C 0.06Ac. 1	(50) 11L 0.02Ac. 10
(42) 11D 0.04Ac. 2	(51) 11M 0.01Ac. 11
(43) 11E 0.05Ac. 3	(52) 11N 0.02Ac. 12
(44) 11F 0.06Ac. 4	(53) 11O 0.01Ac. 13
(45) 11G 0.03Ac. 5	(54) 11P 0.01Ac. 14
(46) 11H 0.04Ac. 6	(55) 11Q 0.01Ac. 15
(47) 11I 0.04Ac. 7	(56) 11R 0.01Ac. 16
(48) 11J 0.02Ac. 8	(57) 11S 0.02Ac. 17
(49) 11K 0.01Ac. 9	(58) 11T 0.01Ac. 18
	(59) 11U 0.01Ac. 19



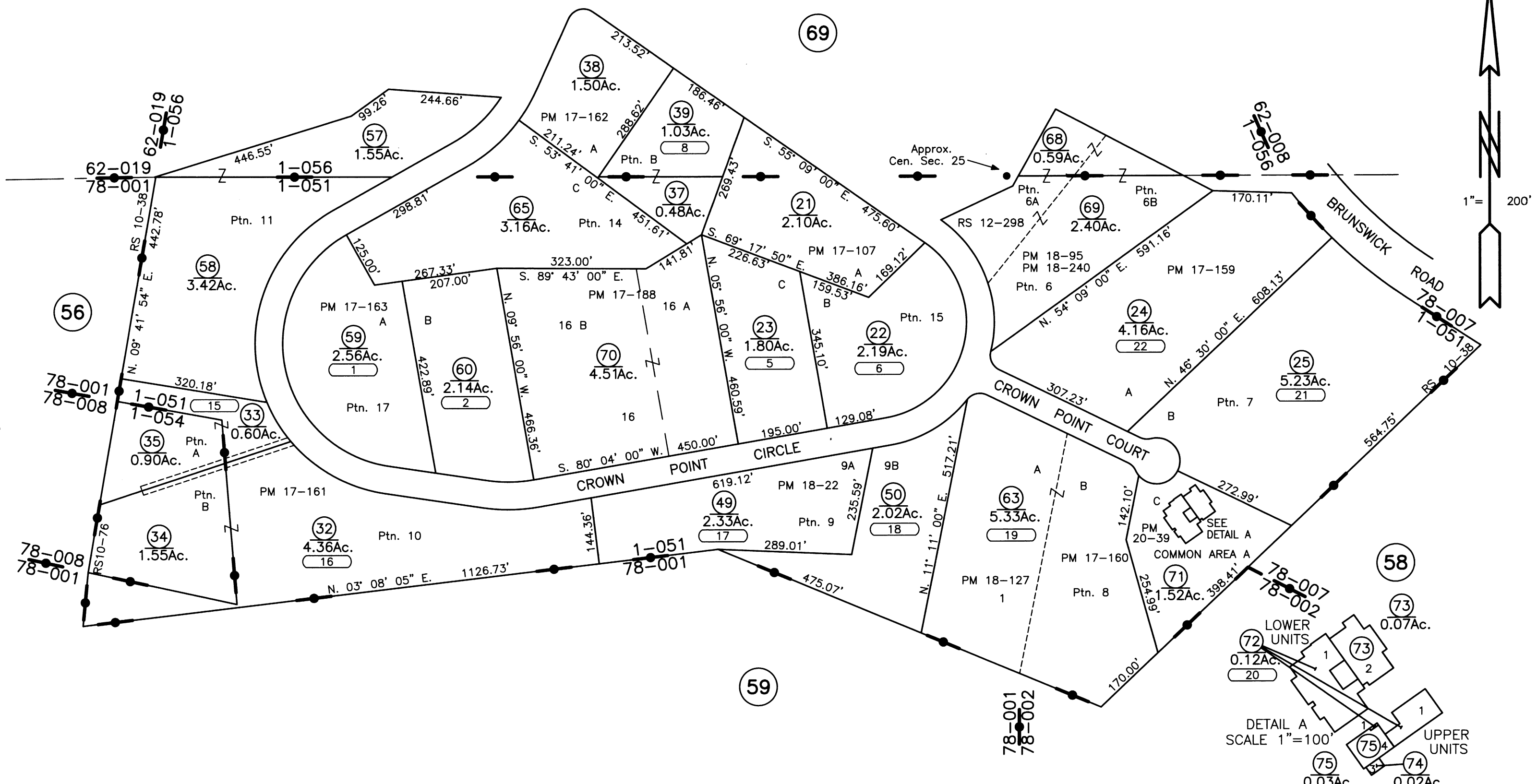
ASSESSOR'S PARCEL MAP
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WHISPERING PINE COMMERCIAL CONDOS SUB. Bk. 8, Pg. 193
CLYDESDALE COMMERCE CENTER SUB. Bk. 8, Pg. 186
WHISPERING PINES/MORGAN RANCH REASSESSMENT
CAMBRIDGE PARK P. M. Bk. 17, Pg. 74
GRASS VALLEY ANNEX. No. 67 RS Bk. 9, Pg. 203
WHISPERING PINES PARK SUB. Bk. 7, Pg. 67
WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

1-1-99 1-1-04
1-1-00 1-1-05
1-1-01 1-1-07
1-1-02 1-1-10
1-1-03
Assessor's Map Bk. 9 -Pg. 69
County of Nevada, Calif.
2011
LAST UPDATE: 4-10-12
AAG 2/11

Tax Area Code
1-051
1-054
1-056

9-70
(Fmly. Ptn. 9-18)
(Fmly. Ptn. 9-58)



ASSESSOR'S PARCEL MAP
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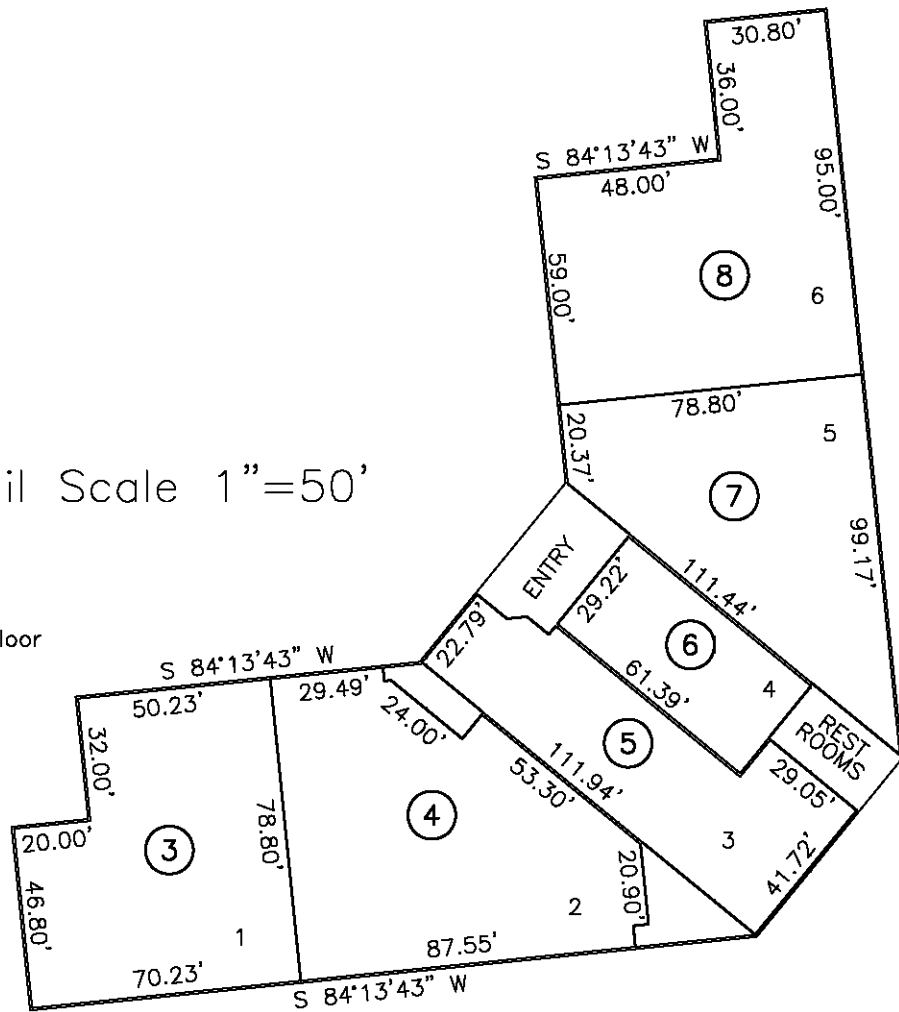
GRASS VALLEY ANNEX No. 67 R.S. Bk. 9, Pg. 203
WHISPERING PINES PARK SUB. Bk. 7, Pg. 67
WHISPERING PINES/MORGAN RANCH REFUNDING DIST.

1-1-02
1-1-03
1-1-04
1-1-05
1-1-06
1-1-07
1-1-08

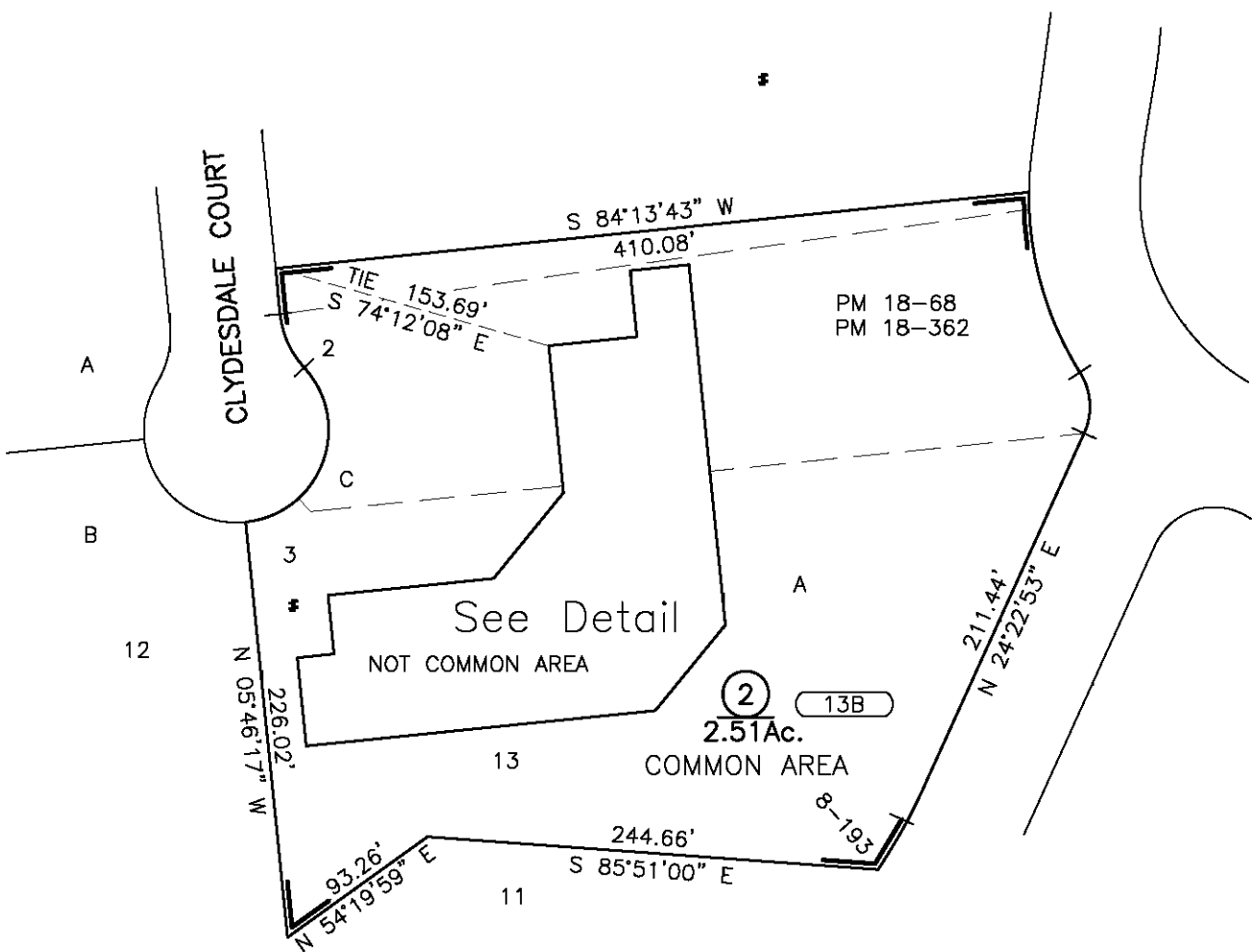
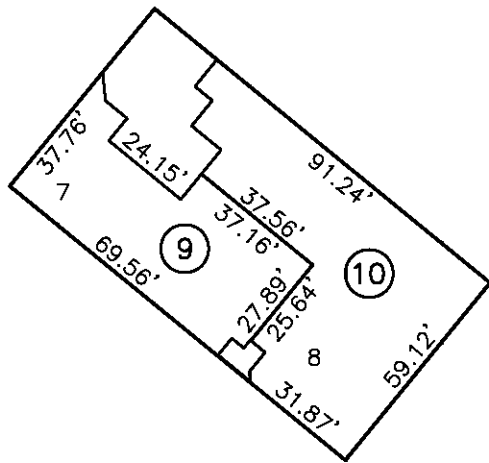
Assessor's Map Bk. 9 -Pg.70
County of Nevada, Calif.
2001

Detail Scale 1"=50'

First Floor



Second Floor

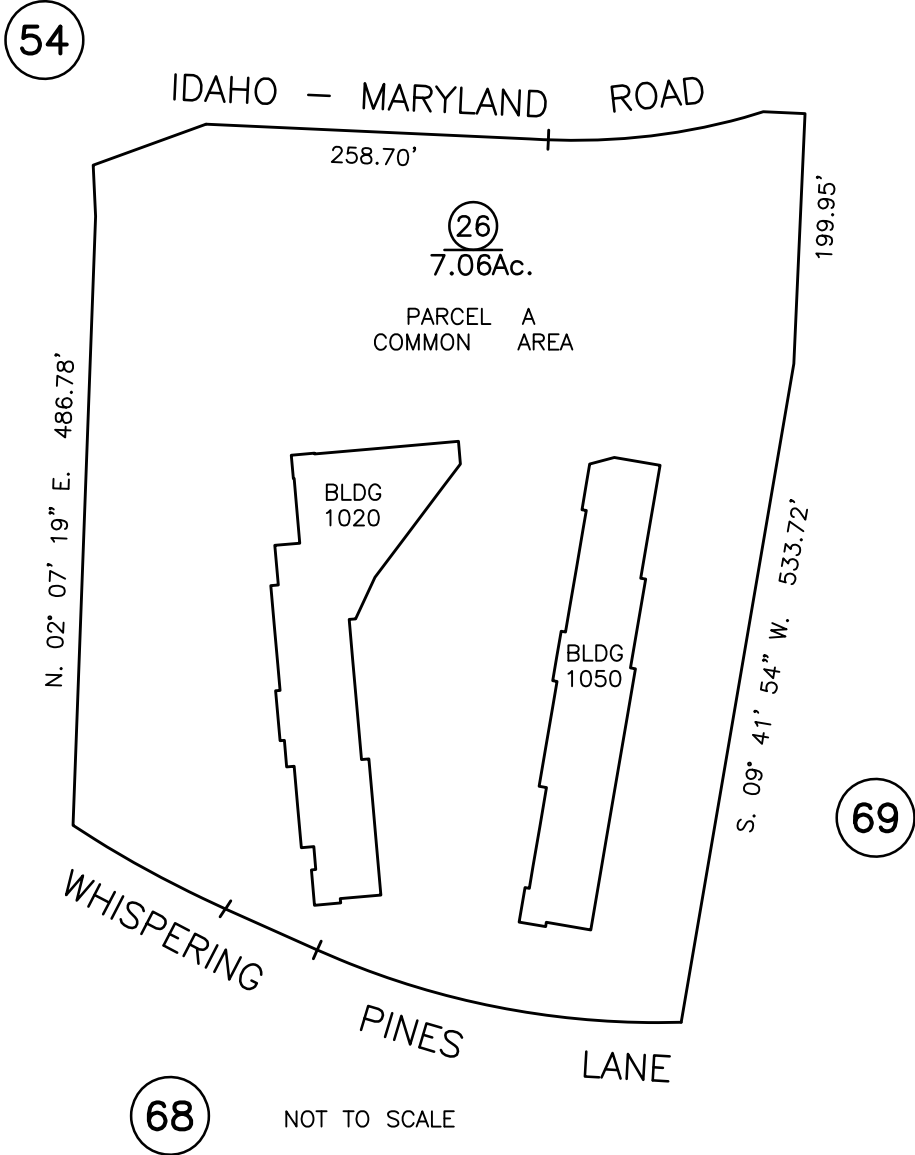


- ③ 0.11Ac. 13C
- ④ 0.13Ac. 13D
- ⑤ 0.08Ac. 13E
- ⑥ 0.04Ac. 13F
- ⑦ 0.11Ac. 13G
- ⑧ 0.13Ac. 13H
- ⑨ 0.05Ac. 13I
- ⑩ 0.08Ac. 13J

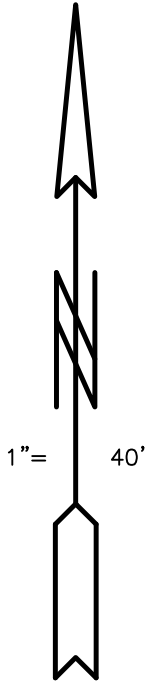
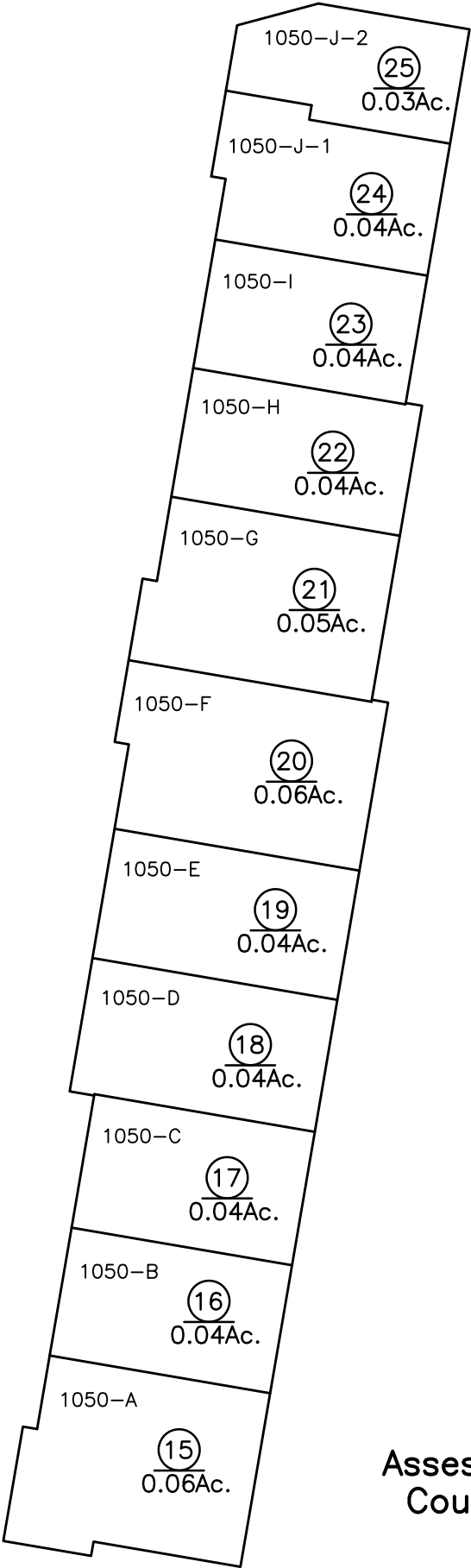
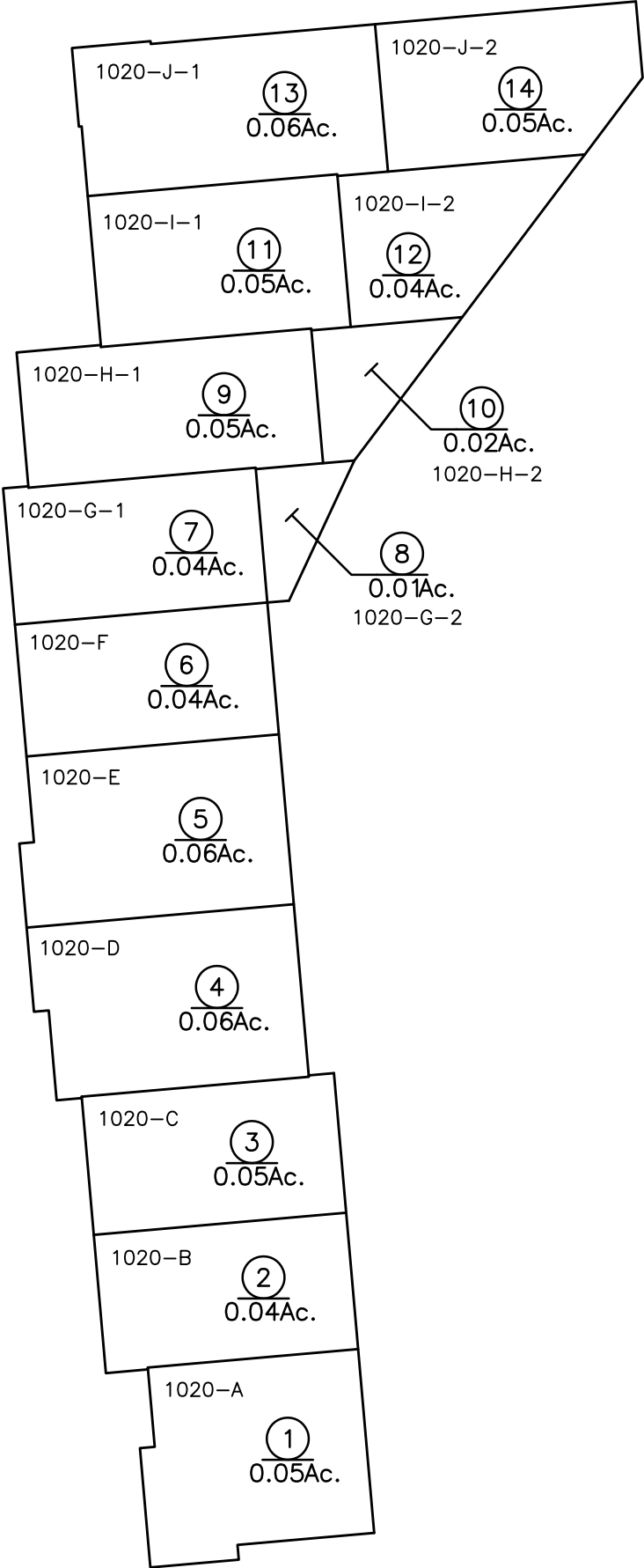
NOTE: Amended Reassessment NO. 13A
See Doc# 11-10381 for revised lien amounts
for Parcels 2 thru 10.

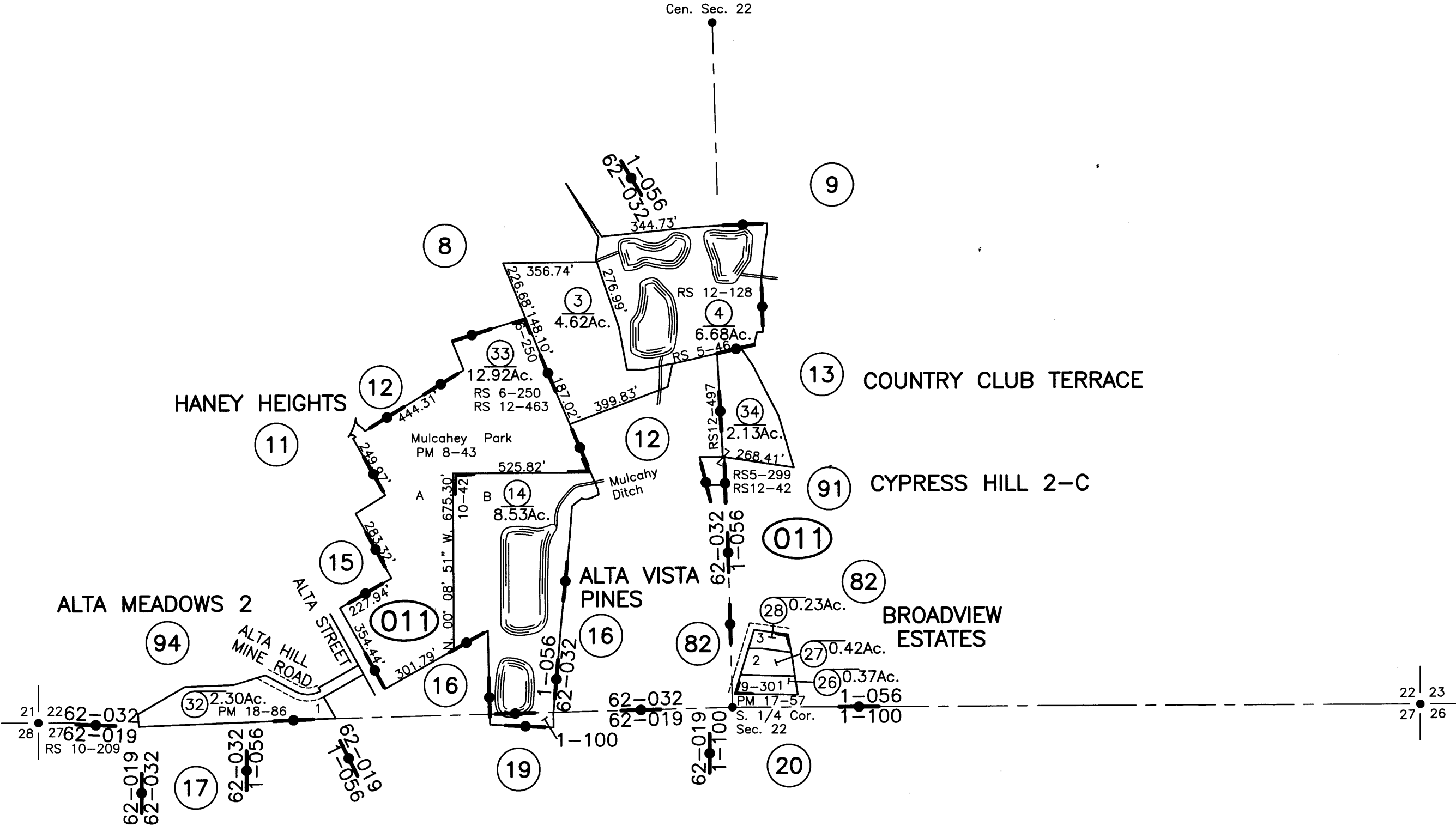
LAST UPDATE: 3-8-12

ASSESSOR'S PARCEL MAP
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GRASS VALLEY ANNEX 41 R.S. Bk. 6, Pg. 250
GRASS VALLEY ANNEX 41-A R.S. Bk. 10, Pg. 42
GRASS VALLEY ANNEX 51-A R.S. Bk. 9, Pg. 30

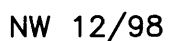
ASSESSOR'S PARCEL MAP
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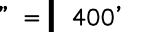
NOTE: Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

Assessor's Map Bk. 8 -Pg. 01
County of Nevada, Calif.
2003

Last Update 8-7-08

NW 12/03

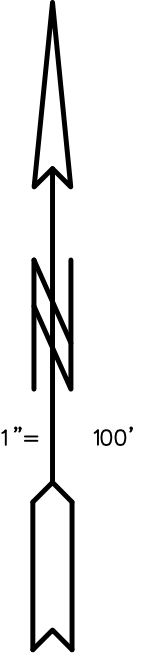
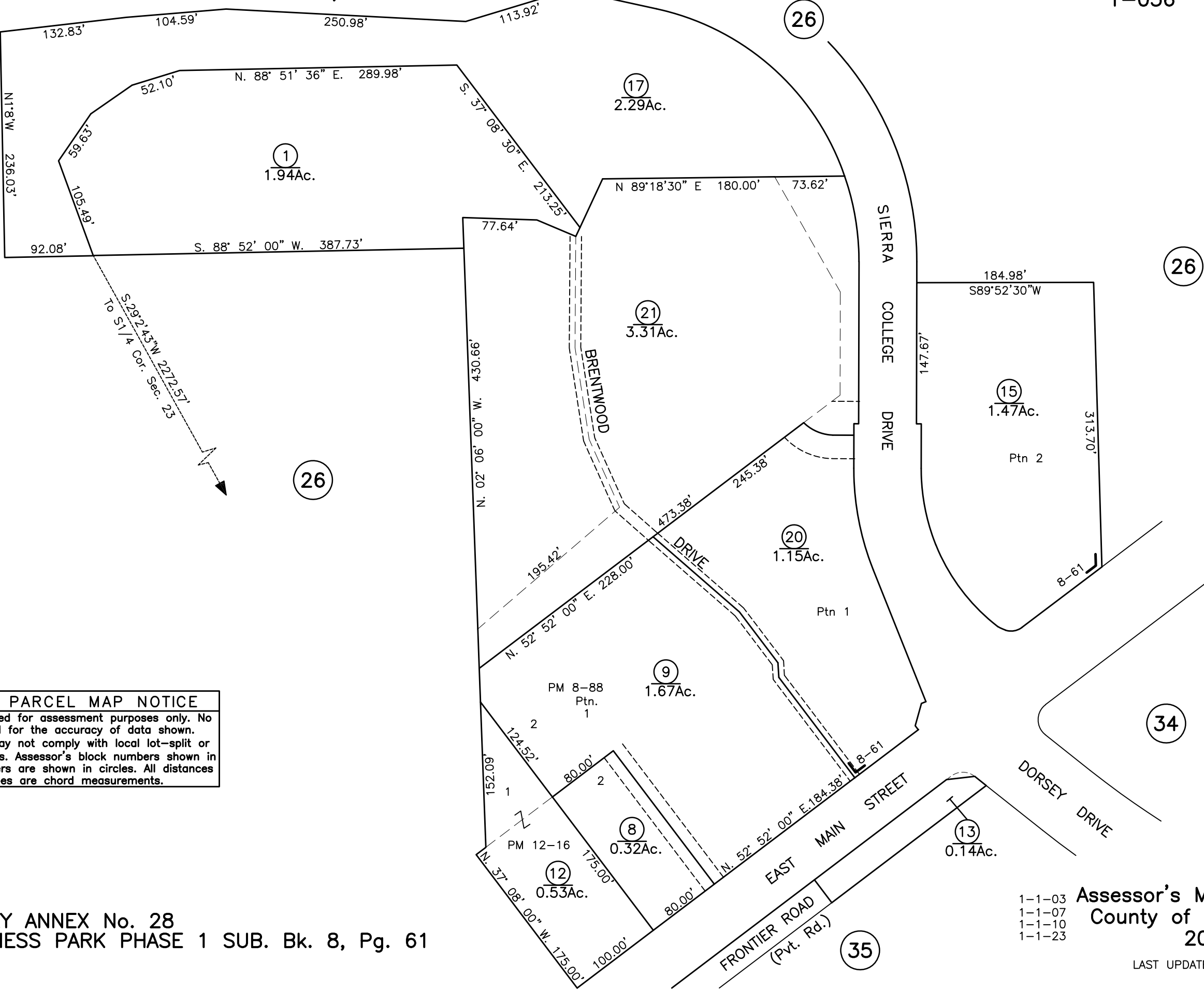




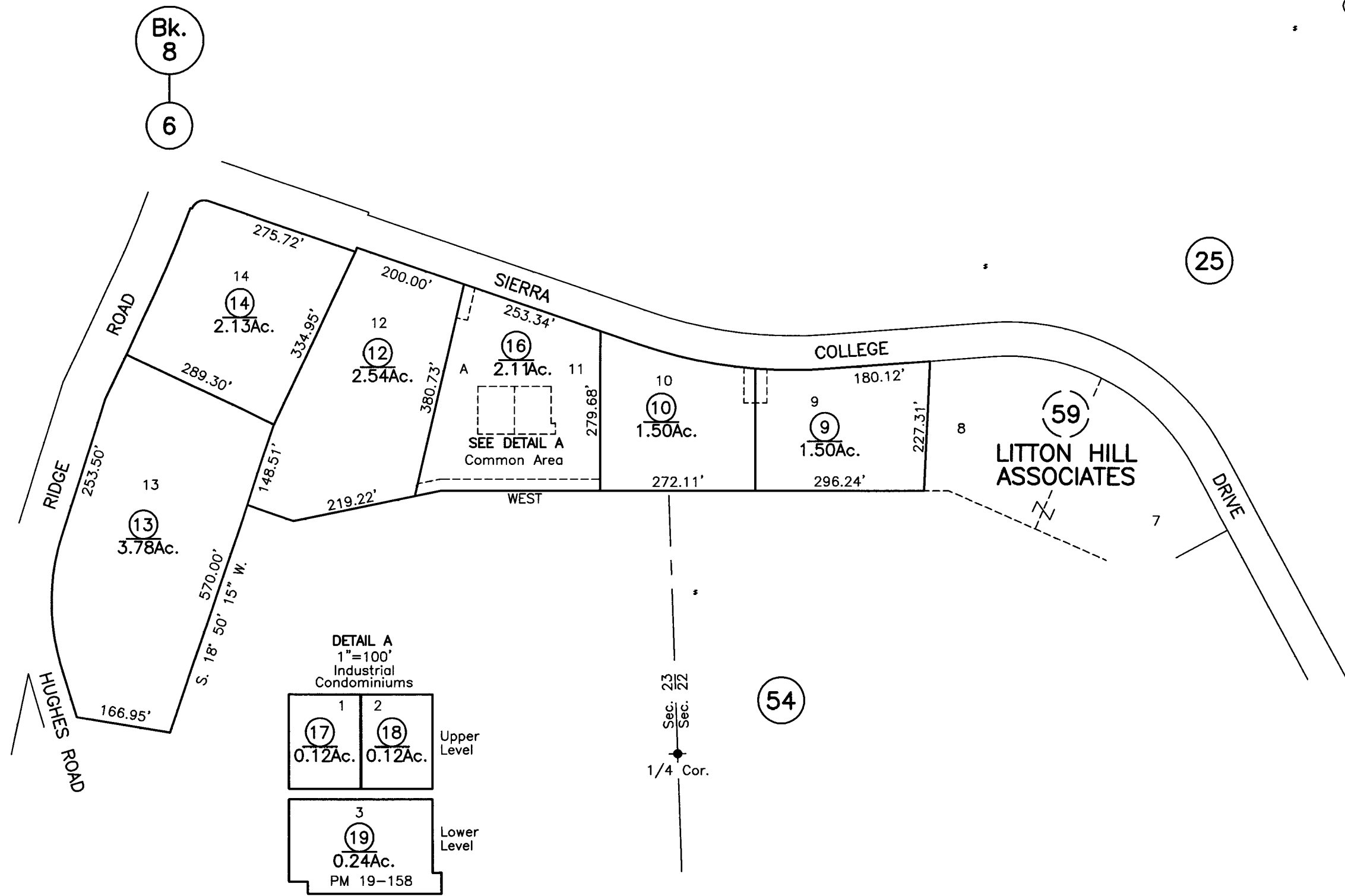
GRASS VALLEY ANNEX. No. 28
GRASS VALLEY ANNEX. No. 35, R.S. Bk. 5, Pg. 16
GRASS VALLEY ANNEX. No. 37, R.S. Bk. 5, Pg. 46
GRASS VALLEY ANNEX. No. 38, R.S. Bk. 5, Pg. 32
GRASS VALLEY ANNEX. No. 44, R.S. Bk. 8, Pg. 34
GRASS VALLEY ANNEX. No. 53, R.S. Bk. 6, Pg. 247
LITTON BUSINESS PARK PHASE 1 SUB. Bk. 8, Pg. 61

LAST UPDATE 12-12-22 EL TM 08/15

54



ASSESSOR'S PARCEL MAP NOTICE
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LITTON BUSINESS PARK PHASE ONE SUB. Bk. 8, Pg. 61
SIERRA BUILDING GROUP LLC P.M. Bk. 19, Pg. 158

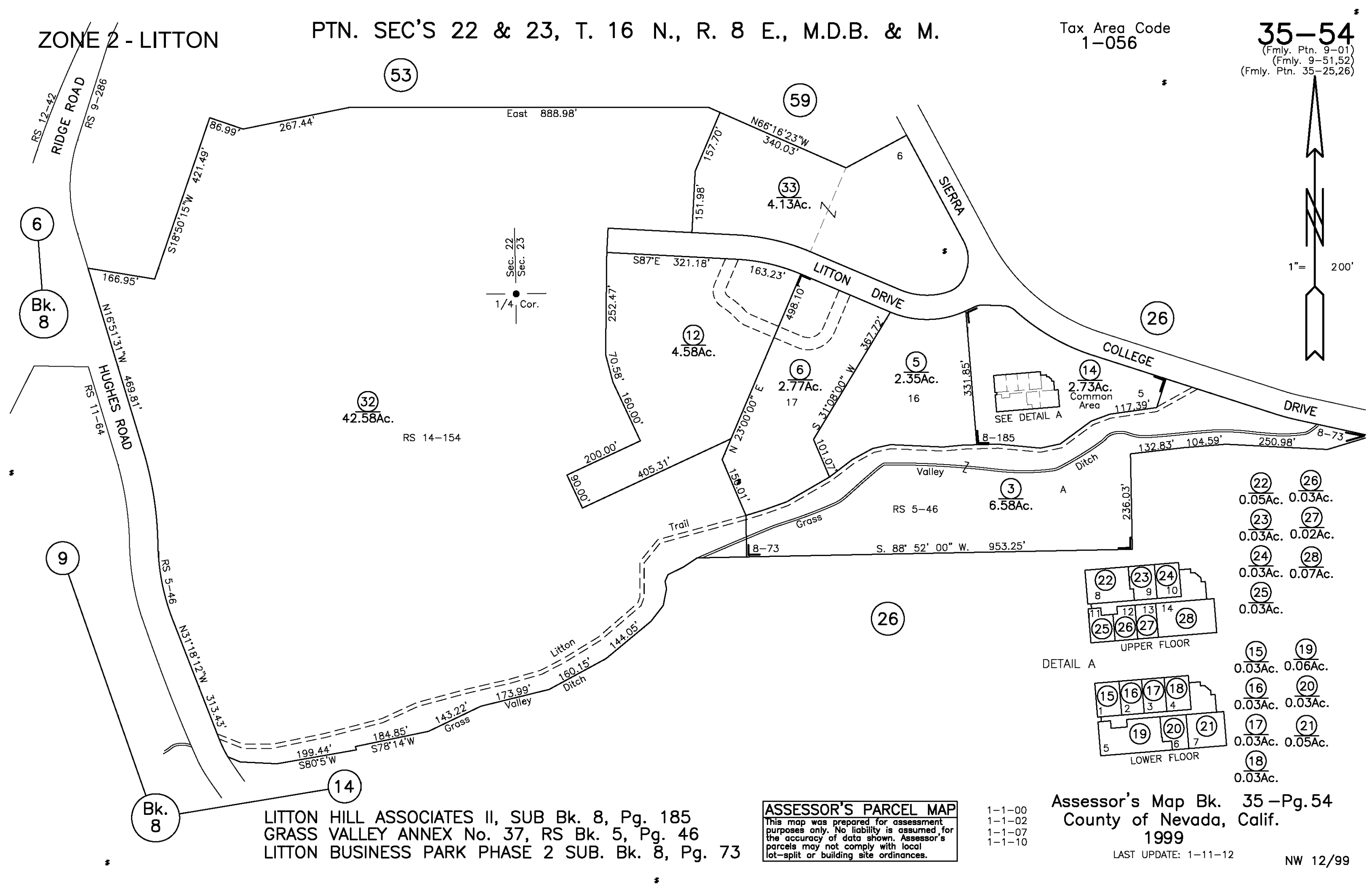
ASSESSOR'S PARCEL MAP
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1-1-99
1-1-01
1-1-02
1-1-03
1-1-06
1-1-07
1-1-10

Assessor's Map Bk. 35 -Pg.53
County of Nevada, Calif.
1998

Last Update 1-27-11

NW 12/98



LITTON HILL ASSOCIATES II, SUB Bk. 8, Pg. 185
GRASS VALLEY ANNEX No. 37, RS Bk. 5, Pg. 46
LITTON BUSINESS PARK PHASE 2 SUB. Bk. 8, Pg. 73

ASSESSOR'S PARCEL MAP
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1-1-00
1-1-02
1-1-07
1-1-10

Assessor's Map Bk. 35 -Pg.54
County of Nevada, Calif.
1999

LAST UPDATE: 1-11-12

NW 12/99

- 3 0.06Ac.
- 4 0.02Ac.
- 5 0.05Ac.
- 6 0.03Ac.
- 7 0.04Ac.
- 8 0.05Ac.
- 9 0.03Ac.
- 10 0.05Ac.
- 11 0.09Ac.
- 12 0.02Ac.
- 13 0.02Ac.
- 14 0.04Ac.
- 15 0.02Ac.
- 16 0.03Ac.
- 17 0.03Ac.
- 18 0.02Ac.
- 23 0.03Ac. NOTE: PCL 23 INCLUDES PTN OF LOT 1
- 20 0.03Ac.

