



June 2, 2026

ENGINEER'S REPORT

COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1

ANNUAL ASSESSMENT 2026/2027

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By:

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 _____, 2026.

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 _____, 2026.

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 _____, 2026.

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 2026/2027.

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 2026/2027 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	\$62,000	\$17,800
Water and Electricity Servicing	\$12,200	\$2,650
County Administrative Fee	\$245	\$223
City Administration Costs	\$1,200	\$350
Total Direct and Admin Costs	\$75,645	\$21,023
ASSESSMENT INFORMATION		
Direct Costs	\$75,645	\$21,023
Use of Reserve/ (Transfer to Reserve)	\$44,000	\$13,900
Net Total Assessment	\$31,645	\$7,123
FUND BALANCE INFORMATION		
Projected Reserve After FY 2025/2026	\$75,533	\$20,952
Interest Earnings	\$300	\$80
Reserve Fund Adjustments	(\$44,000)	(\$13,900)
Projected Reserve at End of Year	\$31,833	\$7,132

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	\$31,644.00	\$31,644.96	\$31,644.80

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%	780.60	009-680-003	01056	390.30	390.30
1.95%	8.70%	1,684.60	009-680-004	01056	842.30	842.30
1.59%	4.42%	952.00	009-680-005	01056	476.00	476.00
2.16%	3.57%	907.30	009-680-006	01056	453.65	453.65
0.85%	3.31%	657.50	009-680-007	01056	328.75	328.75
1.10%	3.25%	687.50	009-680-009	01056	343.75	343.75
0.93%	3.47%	696.80	009-680-015	01056	348.40	348.40
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%	1,001.20	009-680-024	01056	500.60	500.60
1.73%	3.03%	753.10	009-680-025	01056	376.55	376.55
1.30%	2.28%	566.10	009-680-026	01056	283.05	283.05
1.30%	2.22%	558.30	009-680-027	01056	279.15	279.15
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%	298.90	009-680-039	01056	149.45	149.45
0.66%	1.23%	298.90	009-680-040	01056	149.45	149.45
0.65%	1.23%	297.40	009-680-041	01056	148.70	148.70
0.00%	0.00%	0.00	009-760-026	01056	0.00	0.00
0.35%	0.37%	113.20	009-760-024	01056	56.60	56.60
0.31%	0.37%	107.90	009-760-023	01056	53.95	53.95
0.32%	0.37%	108.40	009-760-022	01056	54.20	54.20
0.33%	0.37%	110.30	009-760-021	01056	55.15	55.15
0.33%	0.37%	110.90	009-760-020	01056	55.45	55.45
0.32%	0.37%	108.80	009-760-019	01056	54.40	54.40
0.32%	0.37%	109.00	009-760-018	01056	54.50	54.50
0.32%	0.37%	108.20	009-760-017	01056	54.10	54.10
0.31%	0.37%	108.10	009-760-016	01056	54.05	54.05
0.33%	0.37%	110.60	009-760-015	01056	55.30	55.30
0.33%	0.37%	110.30	009-760-001	01056	55.15	55.15
0.32%	0.37%	109.00	009-760-002	01056	54.50	54.50
0.32%	0.37%	109.10	009-760-003	01056	54.55	54.55
0.33%	0.37%	110.90	009-760-004	01056	55.45	55.45
0.33%	0.37%	110.70	009-760-005	01056	55.35	55.35
0.32%	0.37%	108.70	009-760-006	01056	54.35	54.35
0.33%	0.37%	110.40	009-760-007	01056	55.20	55.20
0.34%	0.37%	112.20	009-760-009	01056	56.10	56.10
0.36%	0.37%	114.70	009-760-011	01056	57.35	57.35
0.37%	0.37%	117.70	009-760-013	01056	58.85	58.85

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.12%	2.53%	577.60	009-680-054	01056	288.80	288.80
1.14%	4.16%	837.90	009-690-001	01056	418.95	418.95
1.52%	7.62%	1,446.60	009-690-002	01056	723.30	723.30
1.48%	0.00%	234.50	009-690-004	01056	117.25	117.25
1.87%	8.18%	1,590.00	009-690-005	01056	795.00	795.00
1.06%	2.51%	565.00	009-690-009	01056	282.50	282.50
1.42%	0.00%	224.10	009-690-012	01056	112.05	112.05
1.00%	3.52%	714.00	009-690-013	01056	357.00	357.00
1.86%	3.46%	842.30	009-690-015	01056	421.15	421.15
2.27%	0.00%	359.80	009-690-016	01056	179.90	179.90
1.30%	0.00%	205.00	009-690-019	01056	102.50	102.50
2.12%	0.00%	334.70	009-690-025	01056	167.35	167.35
0.00%	0.00%	0.00	009-750-002	01056	0.00	0.00
0.25%	0.00%	39.40	009-750-003	01056	19.70	19.70
0.28%	0.00%	43.90	009-750-004	01056	21.95	21.95
0.22%	0.00%	35.00	009-750-005	01056	17.50	17.50
0.18%	0.00%	29.10	009-750-006	01056	14.55	14.55
0.25%	0.00%	39.40	009-750-007	01056	19.70	19.70
0.27%	0.00%	42.40	009-750-008	01056	21.20	21.20
0.19%	0.00%	30.60	009-750-009	01056	15.30	15.30
0.22%	0.00%	35.00	009-750-010	01056	17.50	17.50
0.00%	0.00%	0.00	009-690-040	01056	0.00	0.00
0.14%	0.34%	75.80	009-690-041	01056	37.90	37.90
0.12%	0.34%	72.80	009-690-042	01056	36.40	36.40
0.13%	0.34%	74.30	009-690-043	01056	37.15	37.15
0.14%	0.34%	75.80	009-690-044	01056	37.90	37.90
0.11%	0.34%	71.30	009-690-045	01056	35.65	35.65
0.12%	0.34%	72.80	009-690-046	01056	36.40	36.40
0.12%	0.34%	72.80	009-690-047	01056	36.40	36.40
0.10%	0.34%	69.90	009-690-048	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-049	01056	34.20	34.20
0.10%	0.34%	69.90	009-690-050	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-051	01056	34.20	34.20
0.10%	0.34%	69.90	009-690-052	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-053	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-054	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-055	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-056	01056	34.20	34.20
0.10%	0.34%	69.90	009-690-057	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-058	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-059	01056	34.20	34.20
1.72%	3.06%	756.90	009-690-031	01056	378.45	378.45
1.41%	3.06%	706.30	009-690-032	01056	353.15	353.15
1.82%	0.00%	287.50	009-690-036	01056	143.75	143.75
4.41%	0.86%	833.80	009-690-037	01056	416.90	416.90
1.34%	5.39%	1,065.70	009-690-039	01056	532.85	532.85
1.68%	0.00%	265.40	009-700-021	01051	132.70	132.70
2.04%	0.00%	322.90	009-700-022	01051	161.45	161.45

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.59%	0.00%	252.10	009-700-023	01051	126.05	126.05
2.53%	0.00%	401.10	009-700-024	01051	200.55	200.55
2.52%	0.00%	398.10	009-700-025	01051	199.05	199.05
2.35%	0.00%	371.60	009-700-032	01051	185.80	185.80
1.32%	0.00%	209.40	009-700-033	01051	104.70	104.70
0.00%	0.00%	0.00	009-700-034	01054	0.00	0.00
0.00%	0.00%	0.00	009-700-035	01054	0.00	0.00
0.00%	0.00%	0.00	009-700-037	01051	0.00	0.00
1.40%	0.00%	221.20	009-700-038	01056	110.60	110.60
0.96%	0.00%	151.90	009-700-039	01056	75.95	75.95
1.00%	0.00%	157.80	009-700-049	01051	78.90	78.90
1.18%	0.00%	187.30	009-700-050	01051	93.65	93.65
0.00%	0.00%	0.00	009-700-057	01056	0.00	0.00
3.19%	0.00%	504.30	009-700-058	01051	252.15	252.15
2.29%	0.00%	362.70	009-700-059	01051	181.35	181.35
1.87%	0.00%	296.40	009-700-060	01051	148.20	148.20
3.77%	0.00%	595.70	009-700-063	01051	297.85	297.85
2.34%	0.00%	370.10	009-700-065	01051	185.05	185.05
0.55%	0.00%	87.00	009-700-068	01051	43.50	43.50
1.20%	0.00%	190.20	009-700-069	01051	95.10	95.10
3.73%	0.00%	589.80	009-700-070	01051	294.90	294.90
0.00%	0.00%	0.00	009-700-071	01051	0.00	0.00
0.53%	0.00%	84.50	009-700-072	01051	42.25	42.25
0.00%	0.00%	0.00	009-700-073	01051	0.00	0.00
0.16%	0.00%	25.60	009-700-074	01051	12.80	12.80
0.20%	0.00%	31.50	009-700-075	01051	15.75	15.75

Total - Zone 1 = \$31,644.80

\$15,822.40 \$15,822.40

PART C
ASSESSMENT ROLL

Zone 2 - Litton Business Park

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	\$7,123.60	\$7,123.69	\$7,123.20

Development Areas	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$374.90	008-060-056	01056	187.45	187.45
1	\$374.90	035-260-085	01056	187.45	187.45
1	\$374.90	035-260-086	01056	187.45	187.45
1	\$374.90	035-330-015	01056	187.45	187.45
0.83	\$311.20	035-330-020	01056	155.60	155.60
0.17	\$63.70	035-330-021	01056	31.85	31.85
1	\$374.90	035-530-009	01056	187.45	187.45
1	\$374.90	035-530-010	01056	187.45	187.45
1	\$374.90	035-530-012	01056	187.45	187.45
1	\$374.90	035-530-013	01056	187.45	187.45
1	\$374.90	035-530-014	01056	187.45	187.45
0.2482	\$93.10	035-530-017	01056	46.55	46.55
0.2482	\$93.10	035-530-018	01056	46.55	46.55
0.5035	\$188.80	035-530-019	01056	94.40	94.40
0	\$0.00	035-540-003	01056	0.00	0.00
0	\$0.00	035-540-014	01056	0.00	0.00
0.0561	\$21.00	035-540-015	01056	10.50	10.50
0.0523	\$19.60	035-540-016	01056	9.80	9.80
0.0523	\$19.60	035-540-017	01056	9.80	9.80
0.0561	\$21.00	035-540-018	01056	10.50	10.50
0.1412	\$52.90	035-540-019	01056	26.45	26.45
0.0546	\$20.50	035-540-020	01056	10.25	10.25
0.0874	\$32.80	035-540-021	01056	16.40	16.40
0.1031	\$38.70	035-540-022	01056	19.35	19.35
0.0575	\$21.60	035-540-023	01056	10.80	10.80
0.0561	\$21.00	035-540-024	01056	10.50	10.50
0.0503	\$18.90	035-540-025	01056	9.45	9.45
0.0499	\$18.70	035-540-026	01056	9.35	9.35
0.0479	\$18.00	035-540-027	01056	9.00	9.00
0.1352	\$50.70	035-540-028	01056	25.35	25.35
1	\$374.90	035-540-005	01056	187.45	187.45
1	\$374.90	035-540-006	01056	187.45	187.45
1	\$374.90	035-540-012	01056	187.45	187.45
1	\$374.90	035-540-032	01056	187.45	187.45
1	\$374.90	035-540-033	01056	187.45	187.45
0.1928	\$72.30	035-590-003	01056	36.15	36.15
0.0628	\$23.50	035-590-004	01056	11.75	11.75
0.1570	\$58.90	035-590-005	01056	29.45	29.45
0.0854	\$32.00	035-590-006	01056	16.00	16.00

PART C

ASSESSMENT ROLL

Zone 2 - Litton Business Park

0.1151	\$43.10	035-590-007	01056	21.55	21.55
0.1412	\$52.90	035-590-008	01056	26.45	26.45
0.0948	\$35.60	035-590-009	01056	17.80	17.80
0.1457	\$54.60	035-590-010	01056	27.30	27.30
0.2641	\$99.00	035-590-011	01056	49.50	49.50
0.0638	\$23.90	035-590-012	01056	11.95	11.95
0.0651	\$24.40	035-590-013	01056	12.20	12.20
0.1123	\$42.10	035-590-014	01056	21.05	21.05
0.0764	\$28.60	035-590-015	01056	14.30	14.30
0.0941	\$35.30	035-590-016	01056	17.65	17.65
0.0855	\$32.10	035-590-017	01056	16.05	16.05
0.0658	\$24.70	035-590-018	01056	12.35	12.35
0.0651	\$24.40	035-590-023	01056	12.20	12.20
0.1129	\$42.30	035-590-020	01056	21.15	21.15

19 (rounded)	\$7,123.20	= Total - Zone 2	\$3,561.60	\$3,561.60
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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 2026 was 2.7%.

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 2025/2026 was \$30,813.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is \$31,664.96. The actual total assessment will be \$31,644.80. 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)

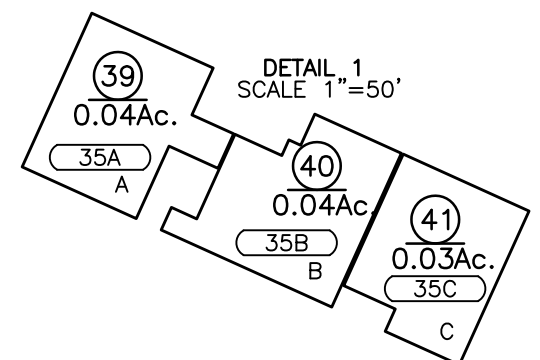
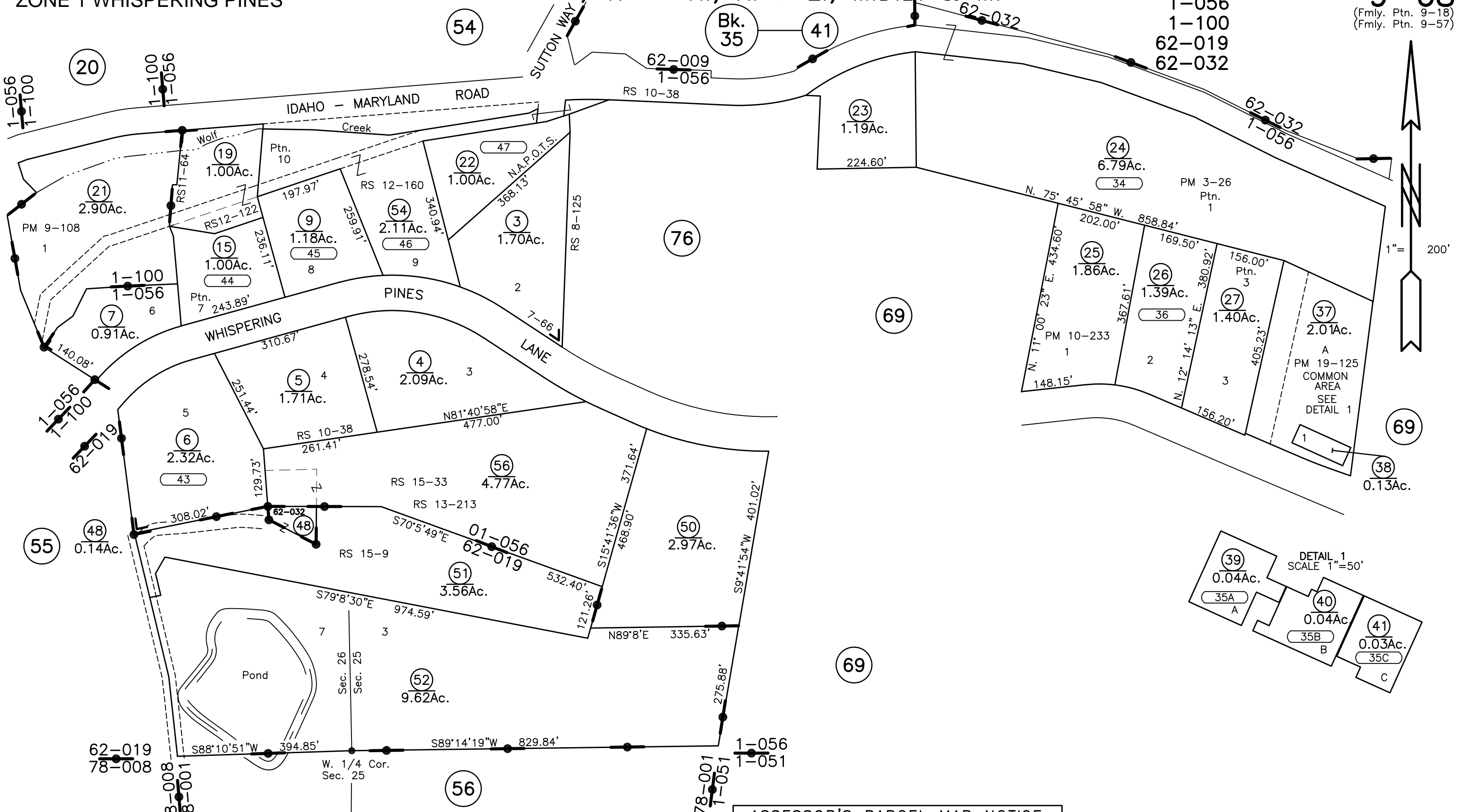
The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base 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 2025/2026 was \$6,935.30. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is \$7,123.69. The actual total assessment will be \$7,123.20. 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.

1-056
1-100
62-019
62-032



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

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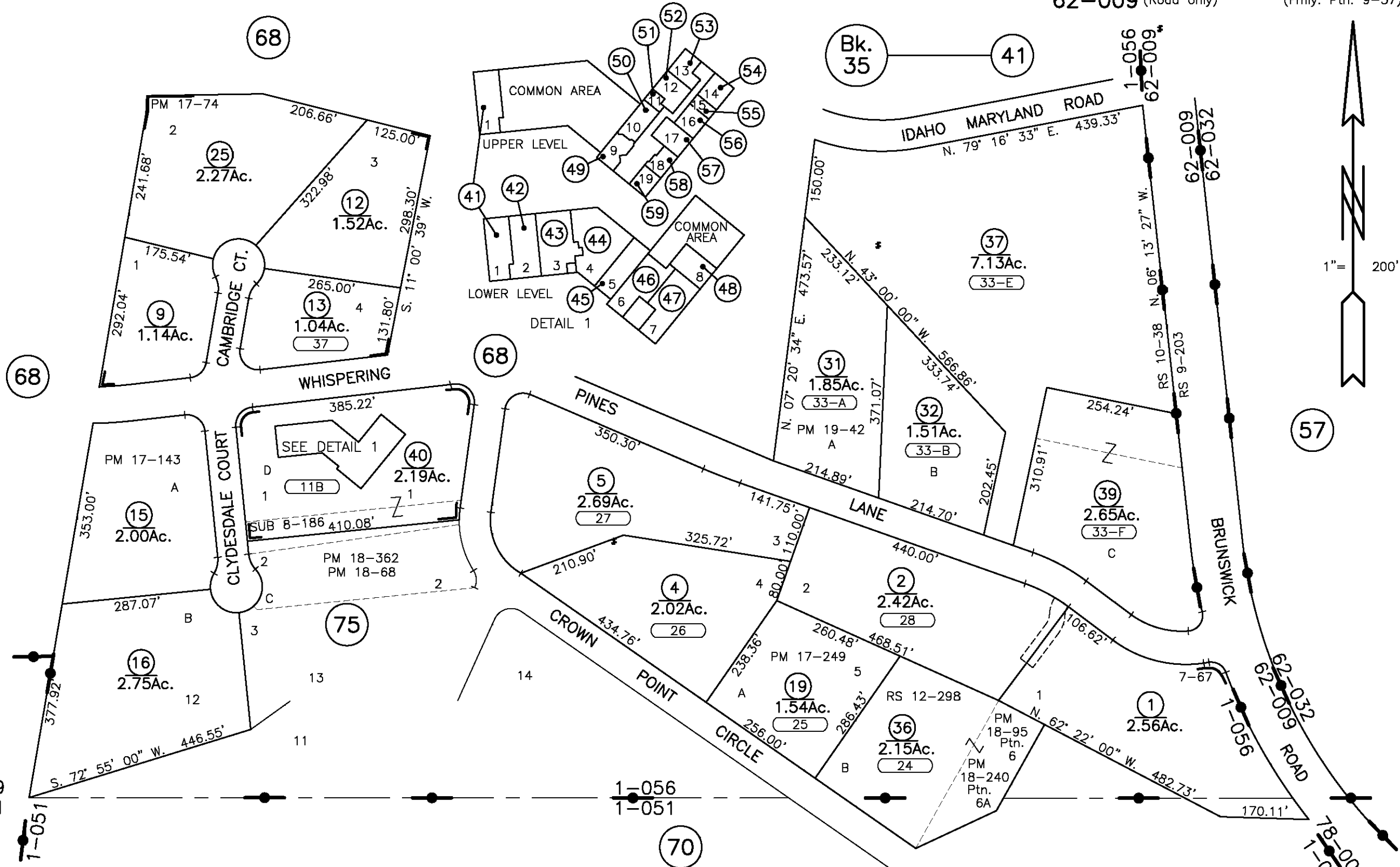
1-1-00
1-1-01
1-1-02
1-1-05
1-1-07
1-1-08
1-1-21

Assessor's Map Bk. 9 -Pg.68
County of Nevada, Calif.
1999

LAST UPDATE: 12-24-20

NW 5/99

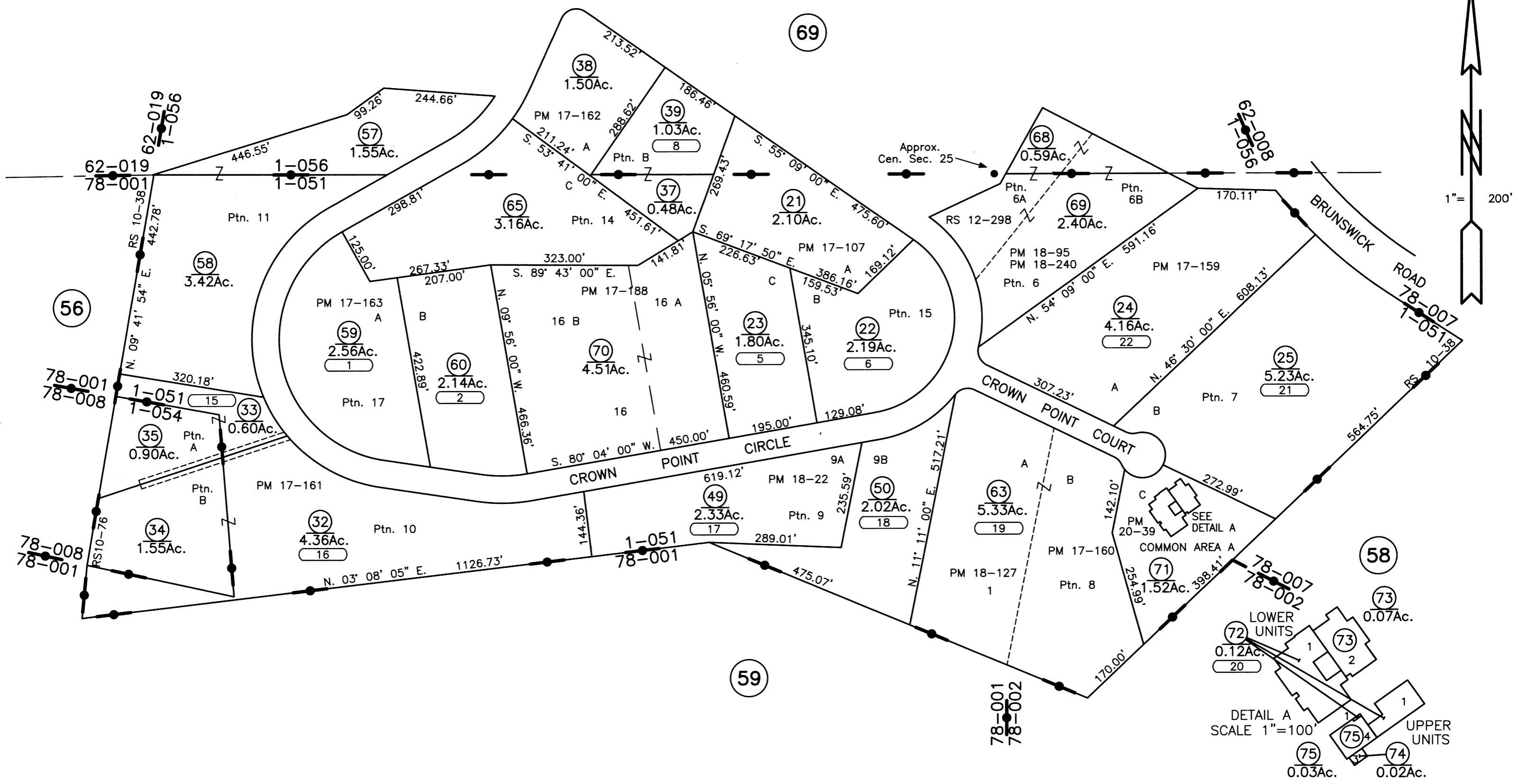
- (41) 11C 0.06Ac. 1
- (42) 11D 0.04Ac. 2
- (43) 11E 0.05Ac. 3
- (44) 11F 0.06Ac. 4
- (45) 11G 0.03Ac. 5
- (46) 11H 0.04Ac. 6
- (47) 11I 0.04Ac. 7
- (48) 11J 0.02Ac. 8
- (49) 11K 0.01Ac. 9
- (50) 11L 0.02Ac. 10
- (51) 11M 0.01Ac. 11
- (52) 11N 0.02Ac. 12
- (53) 11O 0.01Ac. 13
- (54) 11P 0.01Ac. 14
-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



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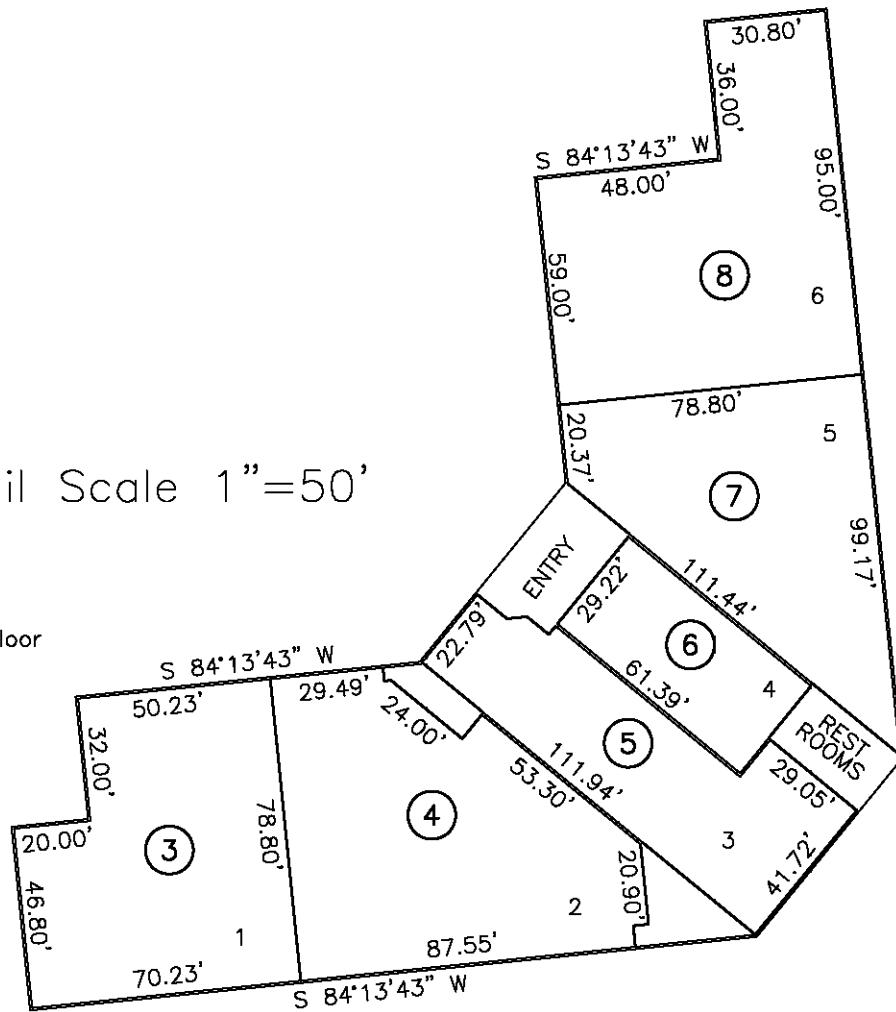
GRASS VALLEY ANNEX No. 67 R.S. Bk. 9, Pg. 203
 WHISPERING PINES PARK SUB. Bk. 7, Pg. 67
 WHISPERING PINES/MORGAN RANCH REFUNDING DIST.

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

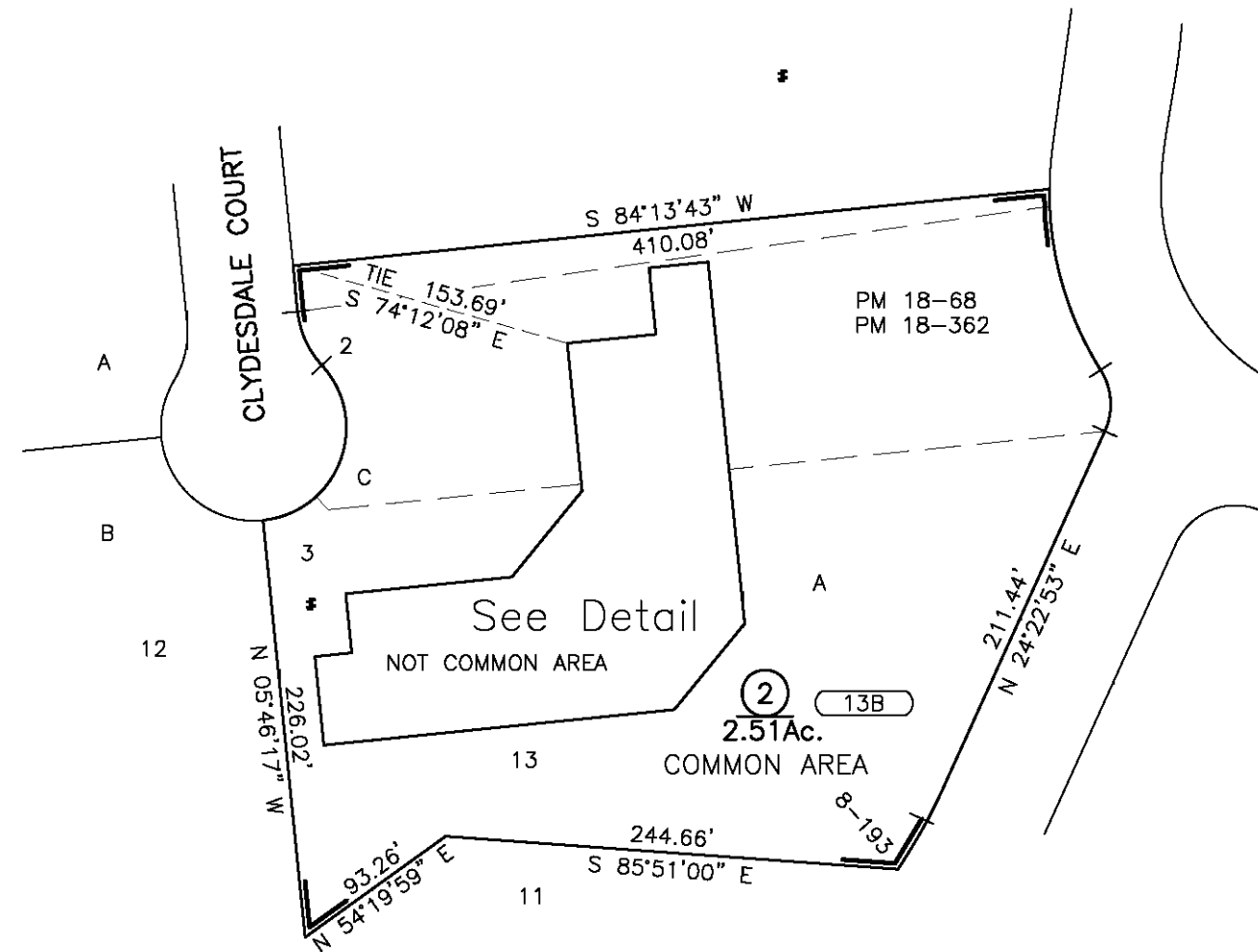
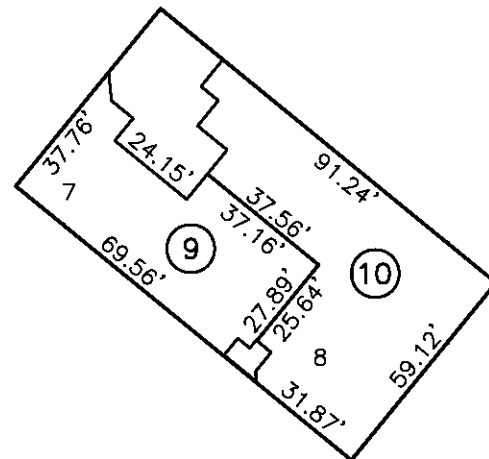
Assessor's Map Bk. 9 -Pg. 70
 County of Nevada, Calif.
 2001

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

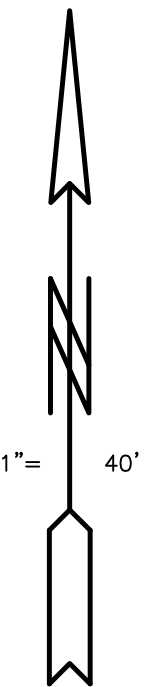
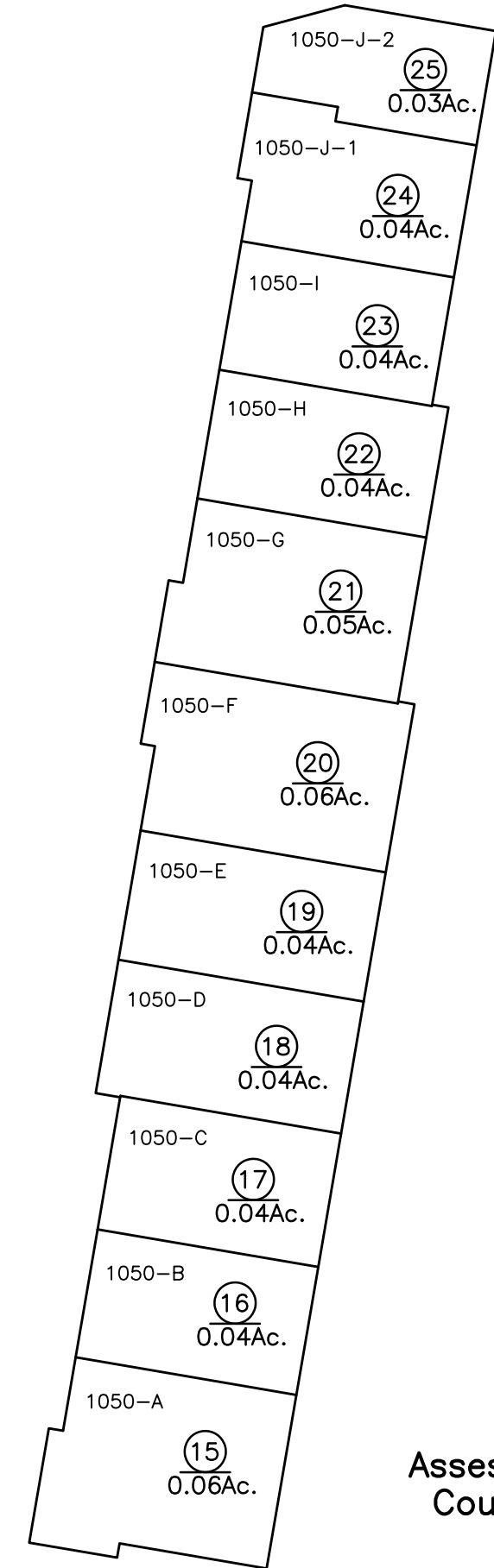
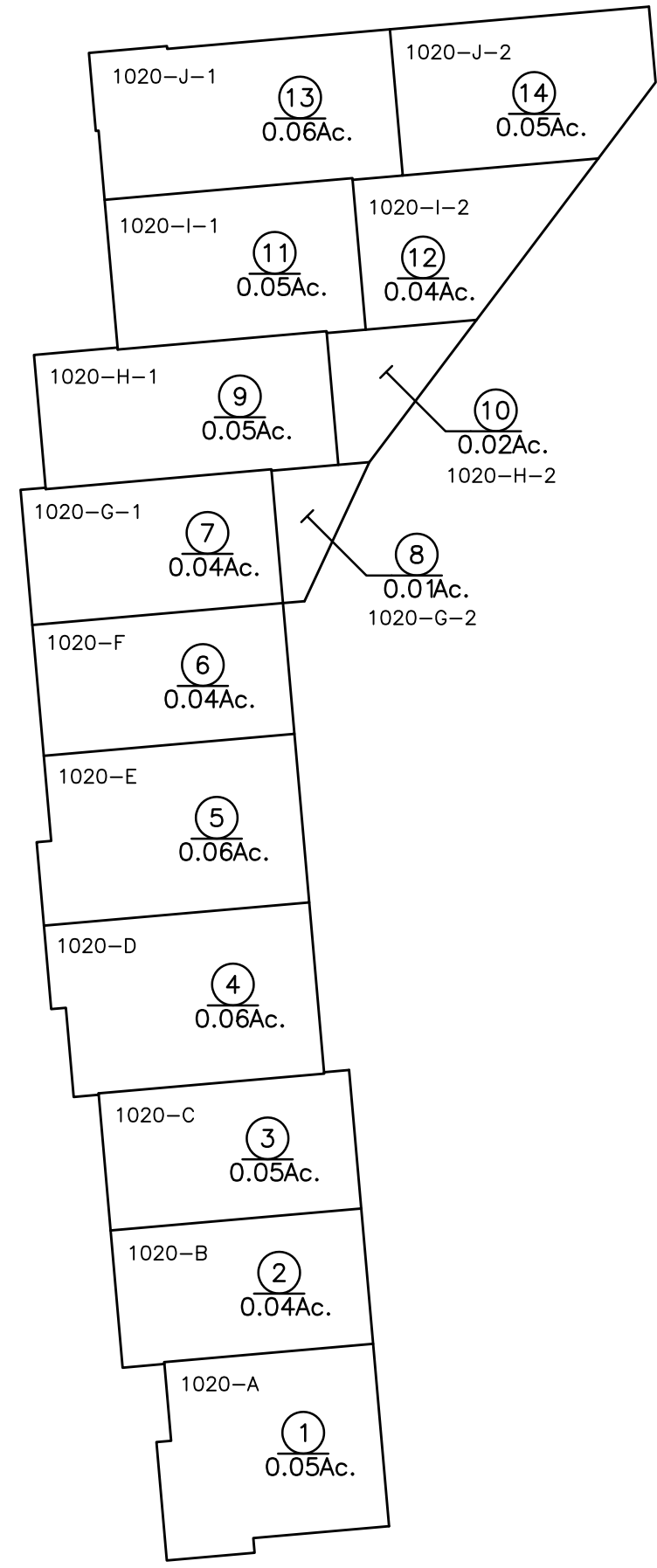
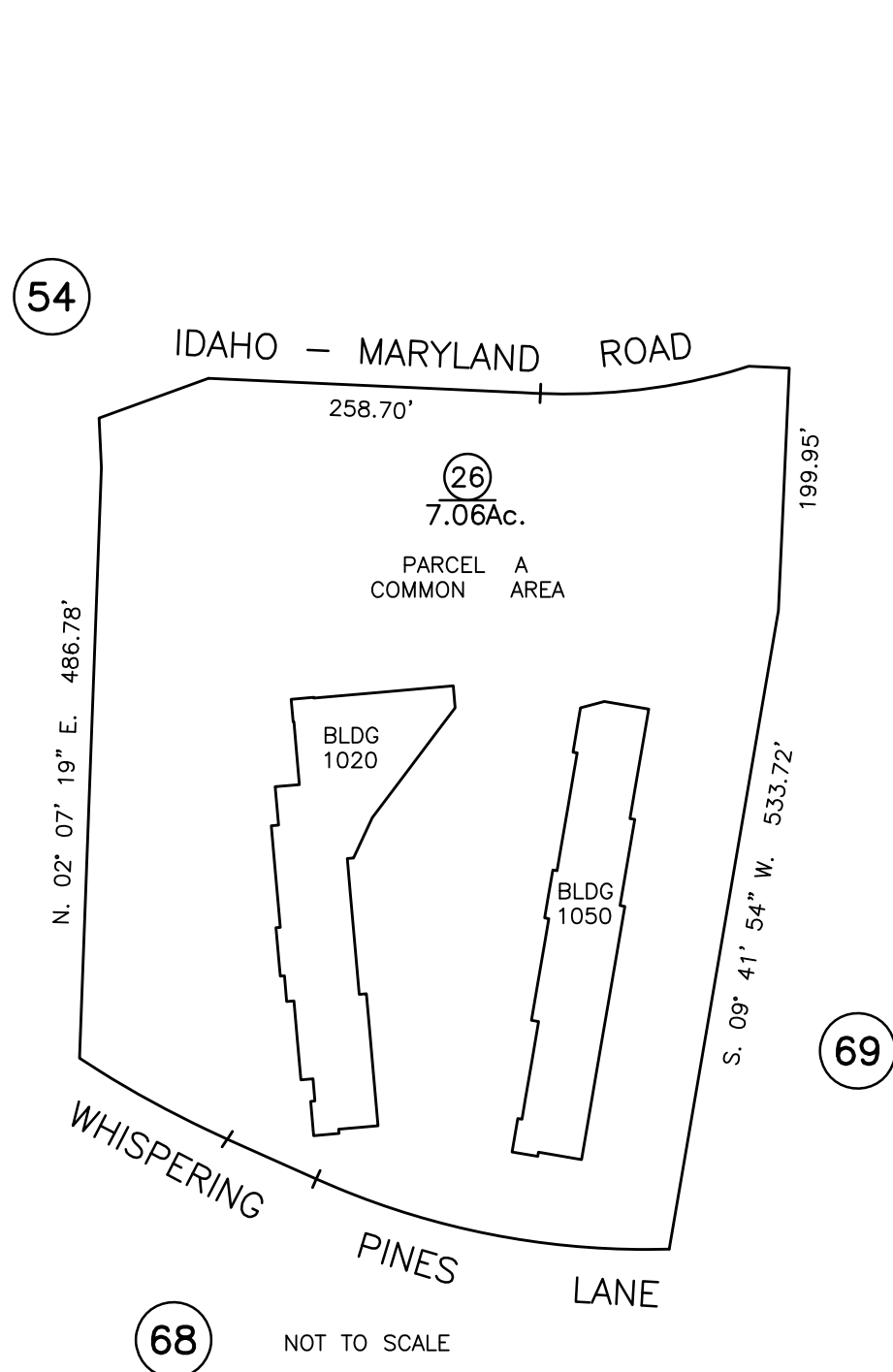
NOTE: Amended Reassessment NO. 13A
See Doc# 11-10381 for revised lien amounts
for Parcels 2 thru 10.

LAST UPDATE: 3-8-12

1"= 100'



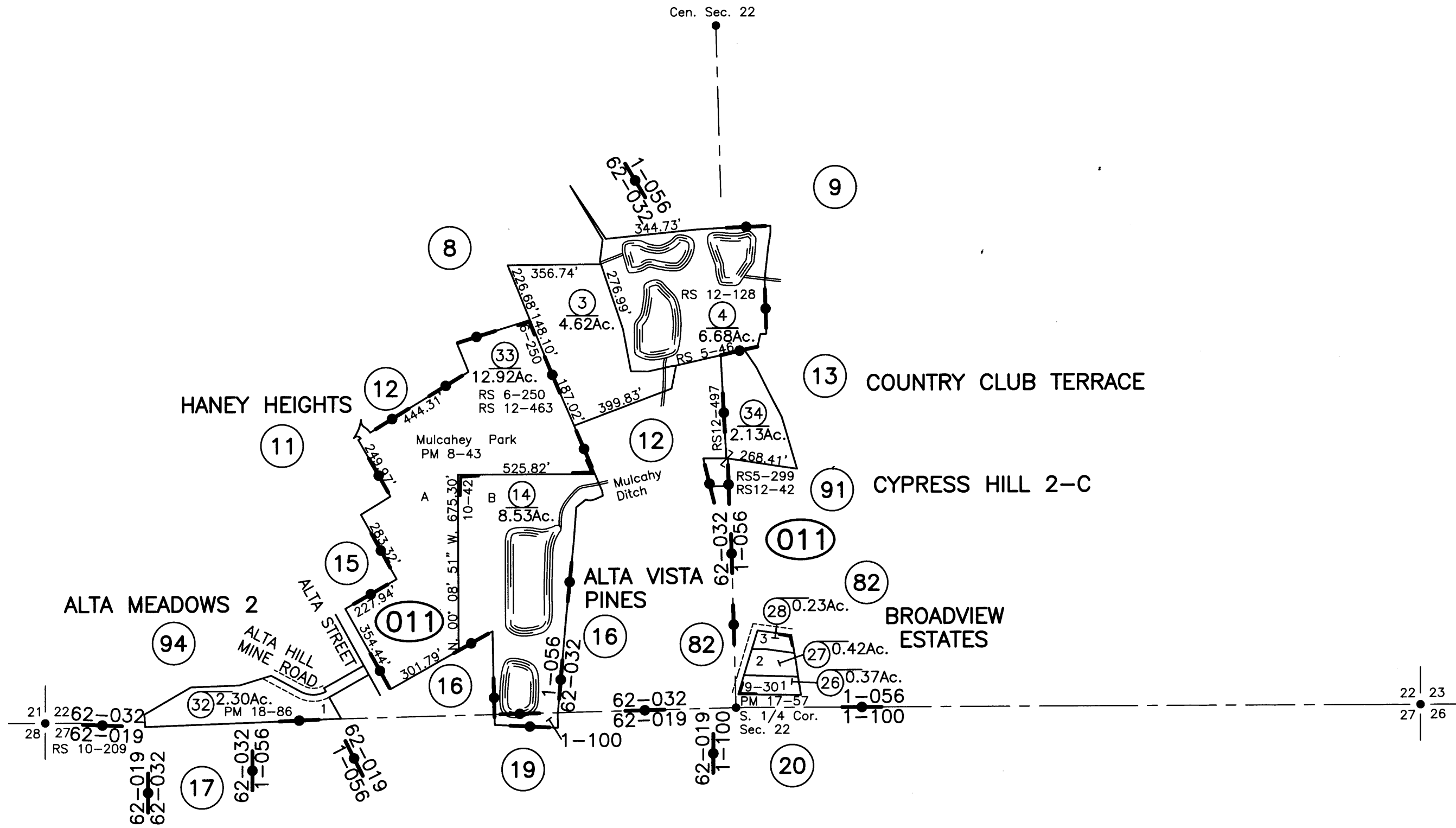
ASSESSOR'S PARCEL MAP
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ASSESSOR'S PARCEL MAP NOTICE
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Assessor's Map Bk. 9 -Pg.76
 County of Nevada, Calif.
 2021

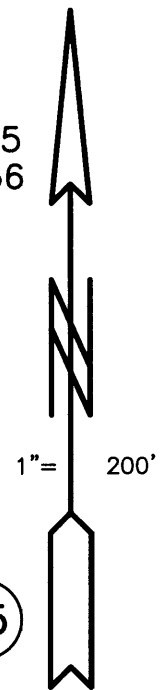
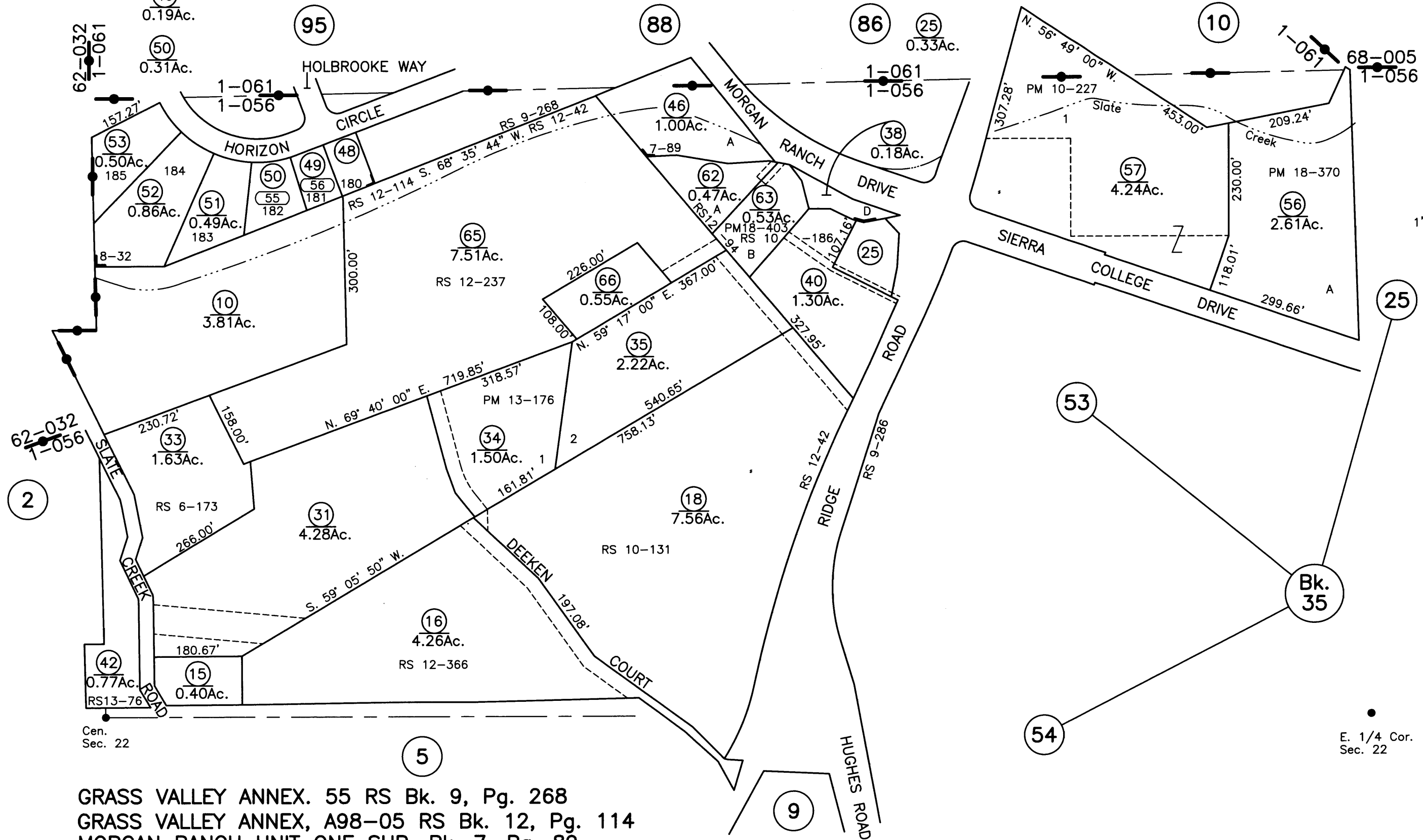
NOTE: Entire Page is Block 011.



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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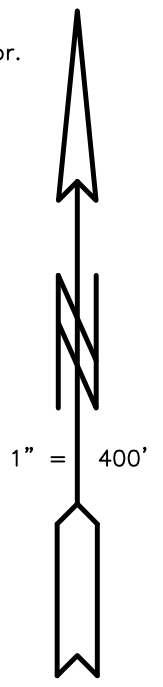
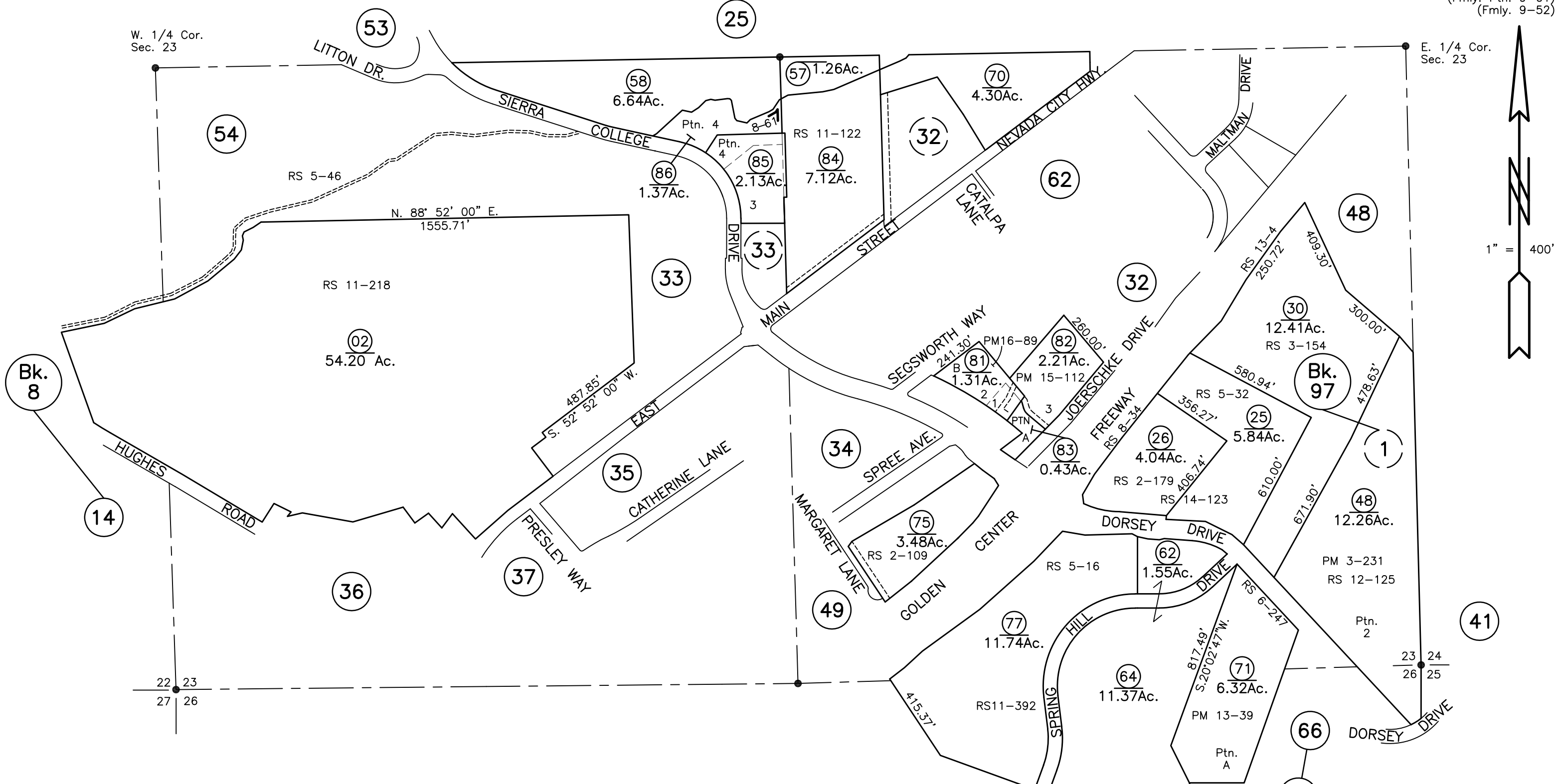
NOTE: Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles
Assessor's Map Bk. 8 -Pg. 01
County of Nevada, Calif.
2003
Last Update 8-7-08
NW 12/03



GRASS VALLEY ANNEX. 55 RS Bk. 9, Pg. 268
 GRASS VALLEY ANNEX, A98-05 RS Bk. 12, Pg. 114
 MORGAN RANCH UNIT ONE SUB. Bk. 7, Pg. 89
 MORGAN RANCH UNIT 3A SUB. Bk. 8, Pg. 32
 WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

ASSESSOR'S PARCEL MAP
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1-1-99
 1-1-00
 1-1-02
 1-1-03
 1-1-05
 1-1-06
 1-1-07
Assessor's Map Bk. 8 -Pg.06
County of Nevada, Calif.
1998
 Last Updated 8-7-08



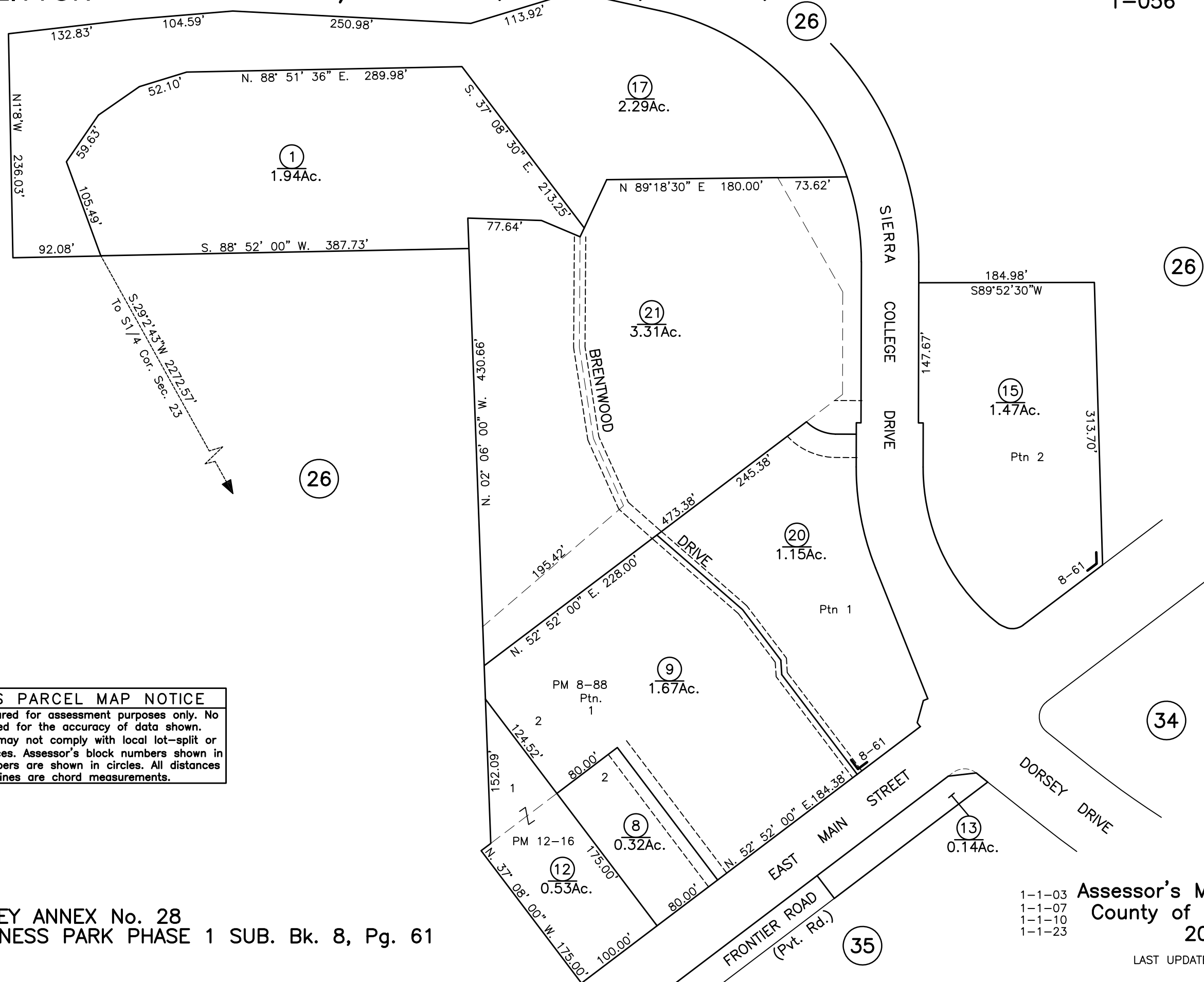
ASSESSOR'S PARCEL MAP NOTICE
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- GRASS VALLEY ANNEX. No. 28
- GRASS VALLEY ANNEX. No. 35, R.S. Bk. 5, Pg. 16
- GRASS VALLEY ANNEX. No. 37, R.S. Bk. 5, Pg. 46
- GRASS VALLEY ANNEX. No. 38, R.S. Bk. 5, Pg. 32
- GRASS VALLEY ANNEX. No. 44, R.S. Bk. 8, Pg.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

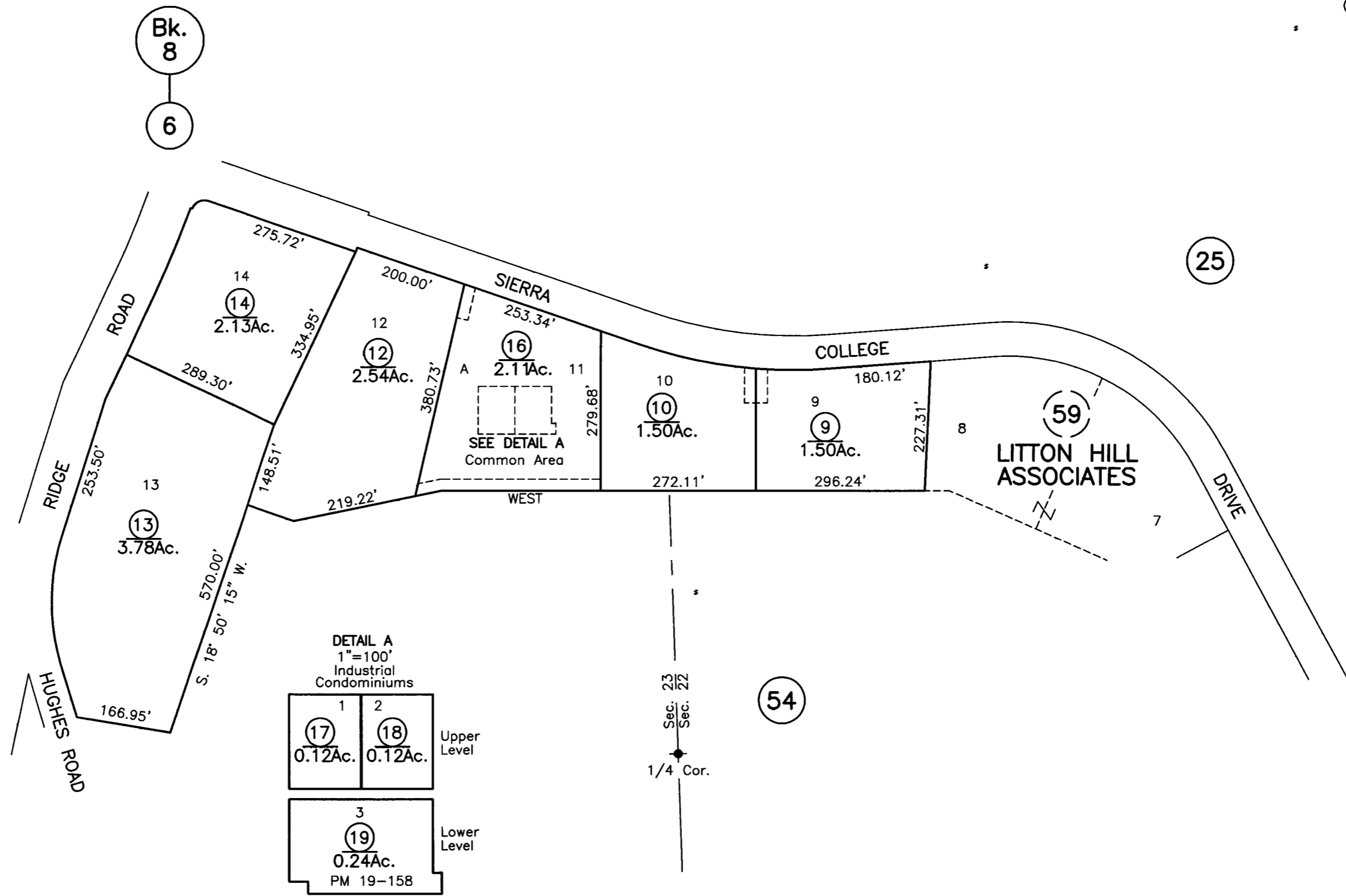
1-1-21
1-1-23

Assessor's Map Bk. 35-Pg. 26
County of Nevada, Calif.
1998

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

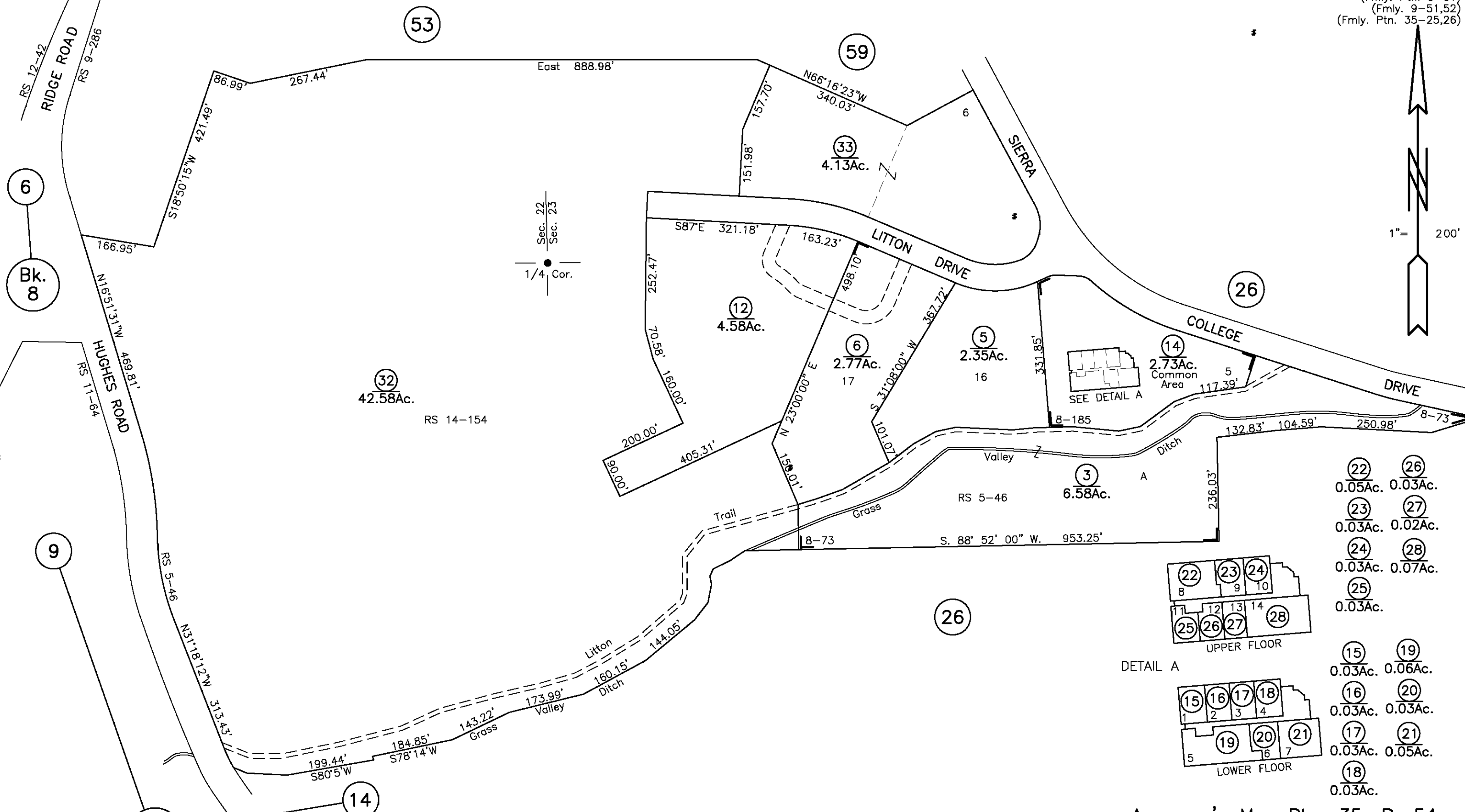
ASSESSOR'S PARCEL MAP
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1-1-99
1-1-01
1-1-02
1-1-03
1-1-06
1-1-07
1-1-10

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

Last Update 1-27-11

NW 12/98



6
Bk. 8

9

Bk. 8

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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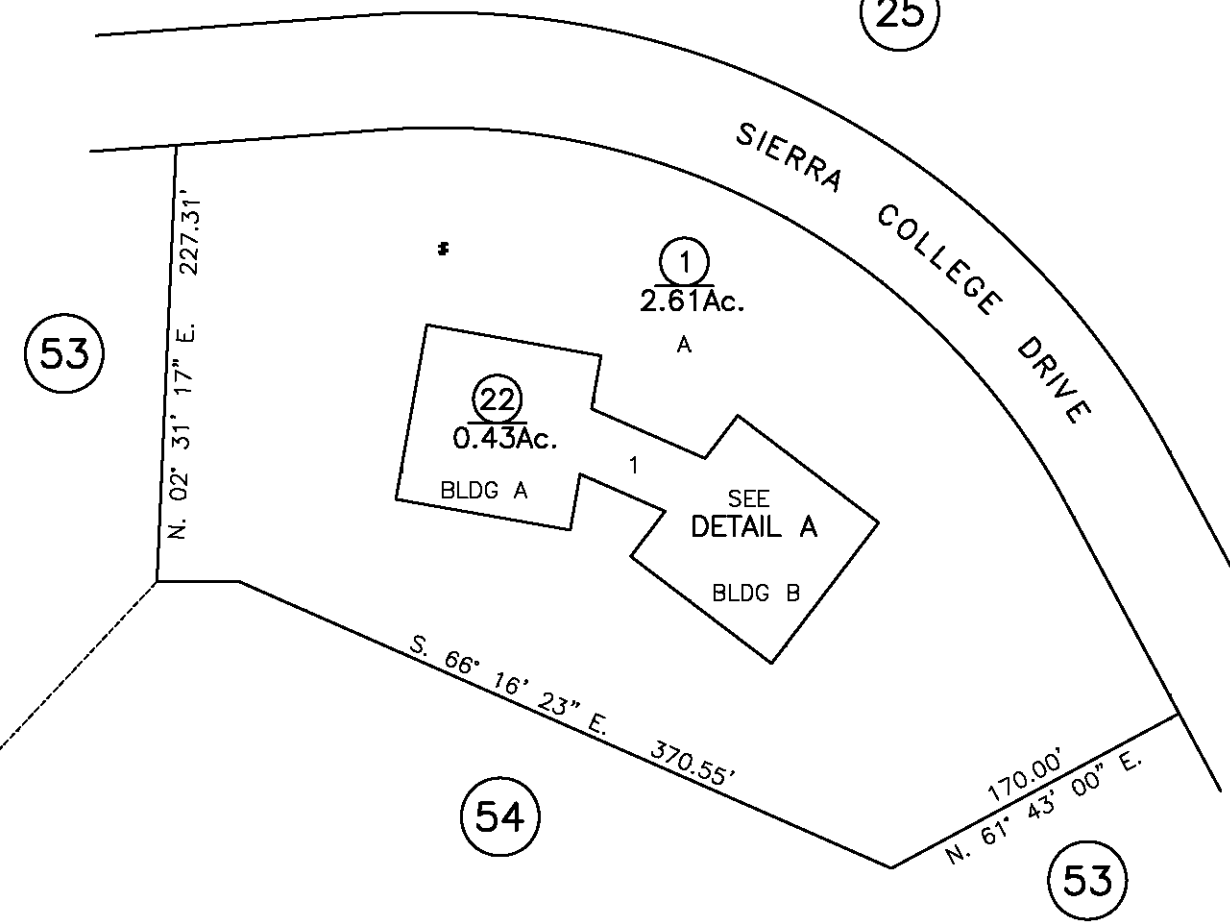
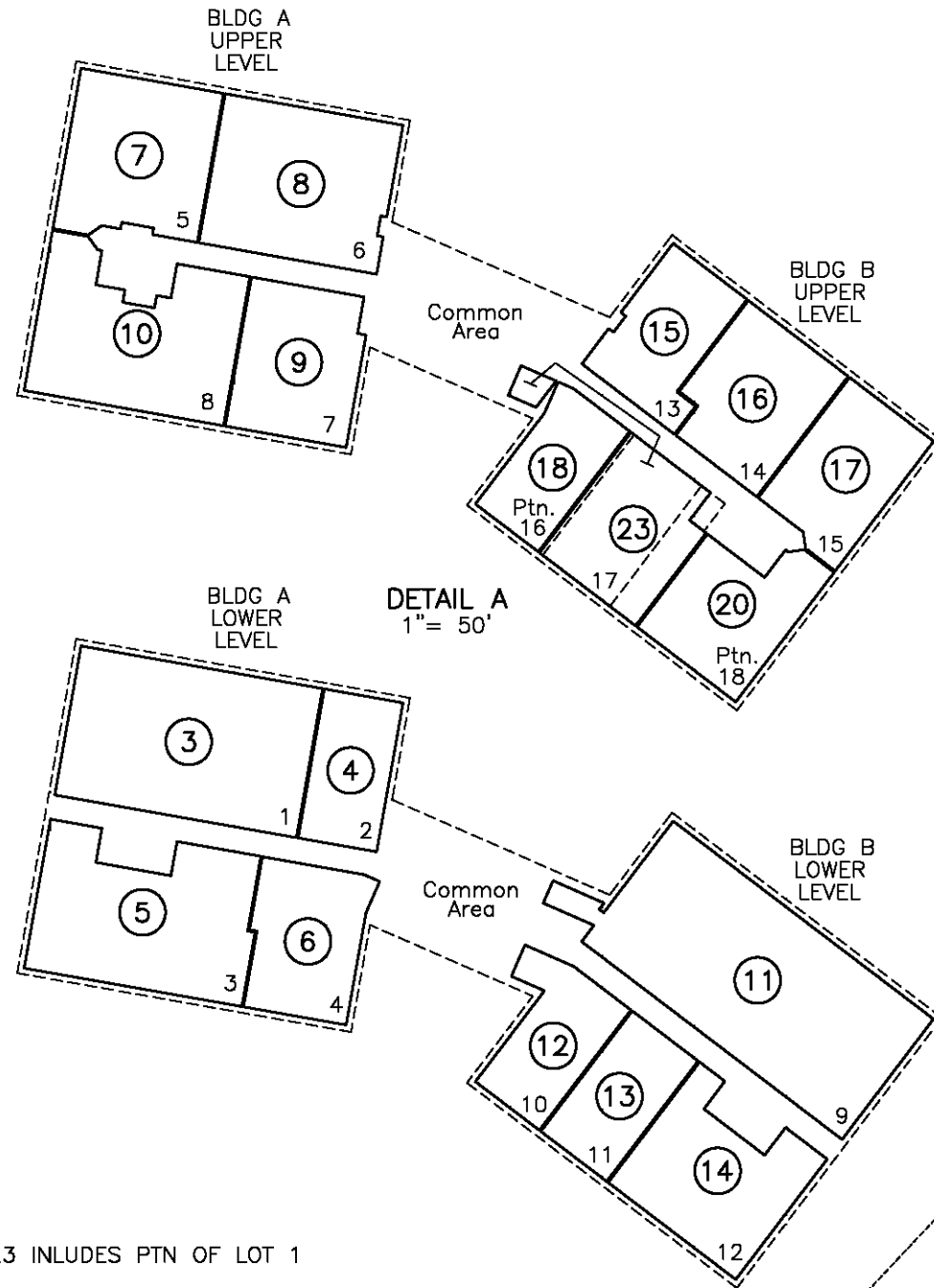
1-1-00
1-1-02
1-1-07
1-1-10

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.
- ⑳ 0.03Ac. NOTE: PCL 23 INCLUDES PTN OF LOT 1
- ㉑ 0.03Ac.



W. 1/4 Cor.
Sec. 23

ASSESSOR'S PARCEL MAP
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1-1-02
1-1-04
1-1-05