



**May, 18, 2022**

# **ENGINEER'S REPORT**

**COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1**

**ANNUAL ASSESMENT 2022/2023**

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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
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 2022/2023.

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 2022/2023 includes the use of reserve funds to provide maintenance of the landscape areas and is as follows:

|   | <b>ZONE 1</b><br><b>(Whispering Pines)</b> | <b>ZONE 2</b><br><b>(Litton Business Park)</b> |
|---|--|--|
| <b>COST INFORMATION</b>                 |  |  |
| Direct Maintenance Costs                | \$30,800                                   | \$5,350  |
| Water and Electricity                   | \$12,500                                   | \$2,100  |
| County Administrative Fee               | \$250                                      | \$230  |
| City Administration Costs               | \$604                                      | \$499  |
| <b>Total Direct and Admin Costs</b>     | <b>\$44,154</b>                            | <b>\$8,179</b>                                 |
| <b>ASSESSMENT INFORMATION</b>           |  |  |
| Direct Costs                            | \$44,154                                   | \$8,179  |
| Reserve Collections/ (Transfer)         | (\$16,700)                                 | (\$2,000)                                      |
| <b>Net Total Assessment</b>             | <b>\$27,454</b>                            | <b>\$6,179</b>                                 |
| <b>FUND BALANCE INFORMATION</b>         |  |  |
| Projected Reserve After FY 2021/22      | \$44,099                                   | \$8,145  |
| Interest Earnings                       | \$80                                       | \$40   |
| Reserve Fund Adjustments                | (\$16,700)                                 | (\$2,000)                                      |
| <b>Projected Reserve at End of Year</b> | <b>\$27,479</b>                            | <b>\$6,185</b>                                 |

# **PART C**

## **ASSESSMENT ROLL**

### **Zone 1 - Whispering Pines**

| FISCAL YEAR | TOTAL ASSESSMENT GOAL | MAX ASSESSMENT<br>Last Year + 8.1% CPI | TOTAL ASSESSMENT |
|-------------|-----------------------|--|------------------|
| 2022/2023   | \$27,453.50           | \$27,453.72                            | \$27,453.70      |

| Percentage of Net Area | Percent of<br>Whispering Pines<br>Lane frontage | Levy     | Assessor Parcel No. | Tax<br>Area<br>Code | 1st<br>Installment | 2nd<br>Installment |
|------------------------|---|----------|---------------------|---------------------|--------------------|--------------------|
| 1.11%                  | 3.82%   | 677.20   | 009-680-003         | 01056               | 338.60             | 338.60             |
| 1.95%                  | 8.70%   | 1,461.50 | 009-680-004         | 01056               | 730.75             | 730.75             |
| 1.59%                  | 4.42%   | 825.90   | 009-680-005         | 01056               | 412.95             | 412.95             |
| 2.16%                  | 3.57%   | 787.10   | 009-680-006         | 01056               | 393.55             | 393.55             |
| 0.85%                  | 3.31%   | 570.40   | 009-680-007         | 01056               | 285.20             | 285.20             |
| 1.10%                  | 3.25%   | 596.50   | 009-680-009         | 01056               | 298.25             | 298.25             |
| 0.93%                  | 3.47%   | 604.60   | 009-680-015         | 01056               | 302.30             | 302.30             |
| 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%   | 868.60   | 009-680-024         | 01056               | 434.30             | 434.30             |
| 1.73%                  | 3.03%   | 653.40   | 009-680-025         | 01056               | 326.70             | 326.70             |
| 1.30%                  | 2.28%   | 491.20   | 009-680-026         | 01056               | 245.60             | 245.60             |
| 1.30%                  | 2.22%   | 484.40   | 009-680-027         | 01056               | 242.20             | 242.20             |
| 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%   | 259.30   | 009-680-039         | 01056               | 129.65             | 129.65             |
| 0.66%                  | 1.23%   | 259.30   | 009-680-040         | 01056               | 129.65             | 129.65             |
| 0.65%                  | 1.23%   | 258.00   | 009-680-041         | 01056               | 129.00             | 129.00             |
| 0.00%                  | 0.00%   | 0.00     | 009-760-026         | 01056               | 0.00               | 0.00               |
| 0.35%                  | 0.37%   | 98.20    | 009-760-024         | 01056               | 49.10              | 49.10              |
| 0.31%                  | 0.37%   | 93.60    | 009-760-023         | 01056               | 46.80              | 46.80              |
| 0.32%                  | 0.37%   | 94.00    | 009-760-022         | 01056               | 47.00              | 47.00              |
| 0.33%                  | 0.37%   | 95.70    | 009-760-021         | 01056               | 47.85              | 47.85              |
| 0.33%                  | 0.37%   | 96.20    | 009-760-020         | 01056               | 48.10              | 48.10              |
| 0.32%                  | 0.37%   | 94.40    | 009-760-019         | 01056               | 47.20              | 47.20              |
| 0.32%                  | 0.37%   | 94.50    | 009-760-018         | 01056               | 47.25              | 47.25              |
| 0.32%                  | 0.37%   | 93.90    | 009-760-017         | 01056               | 46.95              | 46.95              |
| 0.31%                  | 0.37%   | 93.80    | 009-760-016         | 01056               | 46.90              | 46.90              |
| 0.33%                  | 0.37%   | 95.90    | 009-760-015         | 01056               | 47.95              | 47.95              |
| 0.33%                  | 0.37%   | 95.70    | 009-760-001         | 01056               | 47.85              | 47.85              |
| 0.32%                  | 0.37%   | 94.50    | 009-760-002         | 01056               | 47.25              | 47.25              |
| 0.32%                  | 0.37%   | 94.70    | 009-760-003         | 01056               | 47.35              | 47.35              |
| 0.33%                  | 0.37%   | 96.20    | 009-760-004         | 01056               | 48.10              | 48.10              |
| 0.33%                  | 0.37%   | 96.10    | 009-760-005         | 01056               | 48.05              | 48.05              |
| 0.32%                  | 0.37%   | 94.30    | 009-760-006         | 01056               | 47.15              | 47.15              |
| 0.33%                  | 0.37%   | 95.80    | 009-760-007         | 01056               | 47.90              | 47.90              |
| 0.34%                  | 0.37%   | 97.40    | 009-760-009         | 01056               | 48.70              | 48.70              |
| 0.36%                  | 0.37%   | 99.50    | 009-760-011         | 01056               | 49.75              | 49.75              |
| 0.37%                  | 0.37%   | 102.10   | 009-760-013         | 01056               | 51.05              | 51.05              |
| 1.12%                  | 2.53%   | 501.10   | 009-680-054         | 01056               | 250.55             | 250.55             |
| 1.14%                  | 4.16%   | 726.90   | 009-690-001         | 01056               | 363.45             | 363.45             |
| 1.52%                  | 7.62%   | 1,255.00 | 009-690-002         | 01056               | 627.50             | 627.50             |
| 1.48%                  | 0.00%   | 203.40   | 009-690-004         | 01056               | 101.70             | 101.70             |
| 1.87%                  | 8.18%   | 1,379.40 | 009-690-005         | 01056               | 689.70             | 689.70             |
| 1.06%                  | 2.51%   | 490.10   | 009-690-009         | 01056               | 245.05             | 245.05             |
| 1.42%                  | 0.00%   | 194.50   | 009-690-012         | 01056               | 97.25              | 97.25              |
| 1.00%                  | 3.52%   | 619.50   | 009-690-013         | 01056               | 309.75             | 309.75             |

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Whispering Pines**

|       |       |        |             |       |        |        |
|-------|-------|--------|-------------|-------|--------|--------|
| 1.86% | 3.46% | 730.80 | 009-690-015 | 01056 | 365.40 | 365.40 |
| 2.27% | 0.00% | 312.10 | 009-690-016 | 01056 | 156.05 | 156.05 |
| 1.30% | 0.00% | 177.80 | 009-690-019 | 01056 | 88.90  | 88.90  |
| 2.12% | 0.00% | 290.40 | 009-690-025 | 01056 | 145.20 | 145.20 |
| 0.00% | 0.00% | 0.00   | 009-750-002 | 01056 | 0.00   | 0.00   |
| 0.25% | 0.00% | 34.20  | 009-750-003 | 01056 | 17.10  | 17.10  |
| 0.28% | 0.00% | 38.10  | 009-750-004 | 01056 | 19.05  | 19.05  |
| 0.22% | 0.00% | 30.40  | 009-750-005 | 01056 | 15.20  | 15.20  |
| 0.18% | 0.00% | 25.30  | 009-750-006 | 01056 | 12.65  | 12.65  |
| 0.25% | 0.00% | 34.20  | 009-750-007 | 01056 | 17.10  | 17.10  |
| 0.27% | 0.00% | 36.80  | 009-750-008 | 01056 | 18.40  | 18.40  |
| 0.19% | 0.00% | 26.50  | 009-750-009 | 01056 | 13.25  | 13.25  |
| 0.22% | 0.00% | 30.40  | 009-750-010 | 01056 | 15.20  | 15.20  |
| 0.00% | 0.00% | 0.00   | 009-690-040 | 01056 | 0.00   | 0.00   |
| 0.14% | 0.34% | 65.70  | 009-690-041 | 01056 | 32.85  | 32.85  |
| 0.12% | 0.34% | 63.20  | 009-690-042 | 01056 | 31.60  | 31.60  |
| 0.13% | 0.34% | 64.40  | 009-690-043 | 01056 | 32.20  | 32.20  |
| 0.14% | 0.34% | 65.70  | 009-690-044 | 01056 | 32.85  | 32.85  |
| 0.11% | 0.34% | 61.90  | 009-690-045 | 01056 | 30.95  | 30.95  |
| 0.12% | 0.34% | 63.20  | 009-690-046 | 01056 | 31.60  | 31.60  |
| 0.12% | 0.34% | 63.20  | 009-690-047 | 01056 | 31.60  | 31.60  |
| 0.10% | 0.34% | 60.60  | 009-690-048 | 01056 | 30.30  | 30.30  |
| 0.09% | 0.34% | 59.30  | 009-690-049 | 01056 | 29.65  | 29.65  |
| 0.10% | 0.34% | 60.60  | 009-690-050 | 01056 | 30.30  | 30.30  |
| 0.09% | 0.34% | 59.30  | 009-690-051 | 01056 | 29.65  | 29.65  |
| 0.10% | 0.34% | 60.60  | 009-690-052 | 01056 | 30.30  | 30.30  |
| 0.09% | 0.34% | 59.30  | 009-690-053 | 01056 | 29.65  | 29.65  |
| 0.09% | 0.34% | 59.30  | 009-690-054 | 01056 | 29.65  | 29.65  |
| 0.09% | 0.34% | 59.30  | 009-690-055 | 01056 | 29.65  | 29.65  |
| 0.09% | 0.34% | 59.30  | 009-690-056 | 01056 | 29.65  | 29.65  |
| 0.10% | 0.34% | 60.60  | 009-690-057 | 01056 | 30.30  | 30.30  |
| 0.09% | 0.34% | 59.30  | 009-690-058 | 01056 | 29.65  | 29.65  |
| 0.09% | 0.34% | 59.30  | 009-690-059 | 01056 | 29.65  | 29.65  |
| 1.72% | 3.06% | 656.60 | 009-690-031 | 01056 | 328.30 | 328.30 |
| 1.41% | 3.06% | 612.80 | 009-690-032 | 01056 | 306.40 | 306.40 |
| 1.82% | 0.00% | 249.50 | 009-690-036 | 01056 | 124.75 | 124.75 |
| 4.41% | 0.86% | 723.30 | 009-690-037 | 01056 | 361.65 | 361.65 |
| 1.34% | 5.39% | 924.60 | 009-690-039 | 01056 | 462.30 | 462.30 |
| 1.68% | 0.00% | 230.30 | 009-770-021 | 01051 | 115.15 | 115.15 |
| 2.04% | 0.00% | 280.20 | 009-770-022 | 01051 | 140.10 | 140.10 |
| 1.59% | 0.00% | 218.70 | 009-770-023 | 01051 | 109.35 | 109.35 |
| 2.53% | 0.00% | 348.00 | 009-770-024 | 01051 | 174.00 | 174.00 |
| 2.52% | 0.00% | 345.40 | 009-770-025 | 01051 | 172.70 | 172.70 |
| 2.35% | 0.00% | 322.40 | 009-770-032 | 01051 | 161.20 | 161.20 |
| 1.32% | 0.00% | 181.70 | 009-770-033 | 01051 | 90.85  | 90.85  |
| 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% | 191.90 | 009-770-038 | 01056 | 95.95  | 95.95  |
| 0.96% | 0.00% | 131.80 | 009-770-039 | 01056 | 65.90  | 65.90  |
| 1.00% | 0.00% | 136.90 | 009-770-049 | 01051 | 68.45  | 68.45  |
| 1.18% | 0.00% | 162.50 | 009-770-050 | 01051 | 81.25  | 81.25  |
| 0.00% | 0.00% | 0.00   | 009-770-057 | 01056 | 0.00   | 0.00   |
| 3.19% | 0.00% | 437.50 | 009-770-058 | 01051 | 218.75 | 218.75 |
| 2.29% | 0.00% | 314.70 | 009-770-059 | 01051 | 157.35 | 157.35 |



**PART C**

**ASSESSMENT ROLL**

**Zone 1 - Whispering Pines**

|                         |       |                    |             |       |                    |                    |
|-------------------------|-------|--------------------|-------------|-------|--------------------|--------------------|
| 1.87%                   | 0.00% | 257.10             | 009-770-060 | 01051 | 128.55             | 128.55             |
| 3.77%                   | 0.00% | 516.80             | 009-770-063 | 01051 | 258.40             | 258.40             |
| 2.34%                   | 0.00% | 321.10             | 009-770-065 | 01051 | 160.55             | 160.55             |
| 0.55%                   | 0.00% | 75.50              | 009-770-068 | 01051 | 37.75              | 37.75              |
| 1.20%                   | 0.00% | 165.00             | 009-770-069 | 01051 | 82.50              | 82.50              |
| 3.73%                   | 0.00% | 511.70             | 009-770-070 | 01051 | 255.85             | 255.85             |
| 0.00%                   | 0.00% | 0.00               | 009-770-071 | 01051 | 0.00               | 0.00               |
| 0.53%                   | 0.00% | 73.30              | 009-770-072 | 01051 | 36.65              | 36.65              |
| 0.00%                   | 0.00% | 0.00               | 009-770-073 | 01051 | 0.00               | 0.00               |
| 0.16%                   | 0.00% | 22.20              | 009-770-074 | 01051 | 11.10              | 11.10              |
| 0.20%                   | 0.00% | 27.30              | 009-770-075 | 01051 | 13.65              | 13.65              |
| <b>Total - Zone 1 =</b> |       | <b>\$27,453.70</b> |             |       | <b>\$13,726.85</b> | <b>\$13,726.85</b> |

## PART C

### ASSESSMENT ROLL Zone 2 - Litton Business Park

| FISCAL YEAR | TOTAL ASSESSMENT GOAL | MAX ASSESSMENT<br>Last Year + 8.1% CPI | TOTAL ASSESSMENT |
|-------------|-----------------------|--|------------------|
| 2022/2023   | \$6,179.70            | \$6,180.19                             | \$6,178.80       |

| Development<br>Areas | Levy     | Assessor Parcel No. | Tax Area Code | 1st Installment | 2nd Installment |
|----------------------|----------|---------------------|---------------|-----------------|-----------------|
| 1                    | \$325.20 | 008-060-056         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-260-074         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-330-015         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-330-016         | 01056         | 162.60          | 162.60          |
| 0.83                 | \$270.00 | 035-330-020         | 01056         | 135.00          | 135.00          |
| 0.17                 | \$55.30  | 035-330-021         | 01056         | 27.65           | 27.65           |
| 1                    | \$325.20 | 035-530-009         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-530-010         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-530-012         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-530-013         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-530-014         | 01056         | 162.60          | 162.60          |
| 0.2482               | \$80.70  | 035-530-017         | 01056         | 40.35           | 40.35           |
| 0.2482               | \$80.70  | 035-530-018         | 01056         | 40.35           | 40.35           |
| 0.5035               | \$163.80 | 035-530-019         | 01056         | 81.90           | 81.90           |
| 0                    | \$0.00   | 035-540-003         | 01056         | 0.00            | 0.00            |
| 0                    | \$0.00   | 035-540-014         | 01056         | 0.00            | 0.00            |
| 0.0561               | \$18.20  | 035-540-015         | 01056         | 9.10            | 9.10            |
| 0.0523               | \$17.00  | 035-540-016         | 01056         | 8.50            | 8.50            |
| 0.0523               | \$17.00  | 035-540-017         | 01056         | 8.50            | 8.50            |
| 0.0561               | \$18.20  | 035-540-018         | 01056         | 9.10            | 9.10            |
| 0.1412               | \$45.90  | 035-540-019         | 01056         | 22.95           | 22.95           |
| 0.0546               | \$17.80  | 035-540-020         | 01056         | 8.90            | 8.90            |
| 0.0874               | \$28.40  | 035-540-021         | 01056         | 14.20           | 14.20           |
| 0.1031               | \$33.50  | 035-540-022         | 01056         | 16.75           | 16.75           |
| 0.0575               | \$18.70  | 035-540-023         | 01056         | 9.35            | 9.35            |
| 0.0561               | \$18.20  | 035-540-024         | 01056         | 9.10            | 9.10            |
| 0.0503               | \$16.40  | 035-540-025         | 01056         | 8.20            | 8.20            |
| 0.0499               | \$16.20  | 035-540-026         | 01056         | 8.10            | 8.10            |
| 0.0479               | \$15.60  | 035-540-027         | 01056         | 7.80            | 7.80            |
| 0.1352               | \$44.00  | 035-540-028         | 01056         | 22.00           | 22.00           |
| 1                    | \$325.20 | 035-540-005         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-540-006         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-540-012         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-540-032         | 01056         | 162.60          | 162.60          |
| 1                    | \$325.20 | 035-540-033         | 01056         | 162.60          | 162.60          |
| 0.1928               | \$62.70  | 035-590-003         | 01056         | 31.35           | 31.35           |
| 0.0628               | \$20.40  | 035-590-004         | 01056         | 10.20           | 10.20           |

## **PART C**

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

|                 |                   |                         |       |                   |                   |
|-----------------|-------------------|-------------------------|-------|-------------------|-------------------|
| 0.1570          | \$51.10           | 035-590-005             | 01056 | 25.55             | 25.55             |
| 0.0854          | \$27.80           | 035-590-006             | 01056 | 13.90             | 13.90             |
| 0.1151          | \$37.40           | 035-590-007             | 01056 | 18.70             | 18.70             |
| 0.1412          | \$45.90           | 035-590-008             | 01056 | 22.95             | 22.95             |
| 0.0948          | \$30.80           | 035-590-009             | 01056 | 15.40             | 15.40             |
| 0.1457          | \$47.40           | 035-590-010             | 01056 | 23.70             | 23.70             |
| 0.2641          | \$85.90           | 035-590-011             | 01056 | 42.95             | 42.95             |
| 0.0638          | \$20.80           | 035-590-012             | 01056 | 10.40             | 10.40             |
| 0.0651          | \$21.20           | 035-590-013             | 01056 | 10.60             | 10.60             |
| 0.1123          | \$36.50           | 035-590-014             | 01056 | 18.25             | 18.25             |
| 0.0764          | \$24.80           | 035-590-015             | 01056 | 12.40             | 12.40             |
| 0.0941          | \$30.60           | 035-590-016             | 01056 | 15.30             | 15.30             |
| 0.0855          | \$27.80           | 035-590-017             | 01056 | 13.90             | 13.90             |
| 0.0658          | \$21.40           | 035-590-018             | 01056 | 10.70             | 10.70             |
| 0.0651          | \$21.20           | 035-590-023             | 01056 | 10.60             | 10.60             |
| 0.1129          | \$36.70           | 035-590-020             | 01056 | 18.35             | 18.35             |
| 19<br>(rounded) | <b>\$6,178.80</b> | <b>= Total - Zone 2</b> |       | <b>\$3,089.40</b> | <b>\$3,089.40</b> |

**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 2022 was 8.1%.

**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  $\left( \left[ \frac{\text{Total Assessment}}{2} \right] \times (\% \text{ of Net Area}) \right) + \left[ \frac{\text{Total Assessment}}{2} \right] \times (\% \text{ of Whispering Pines Lane Frontage})$

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 2021/2022 was \$25,396.60. Applying the inflation adjustment, the maximum allowable assessment for 2022/2023 is \$27,453.72. The actual total assessment will be \$27,453.70. 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:

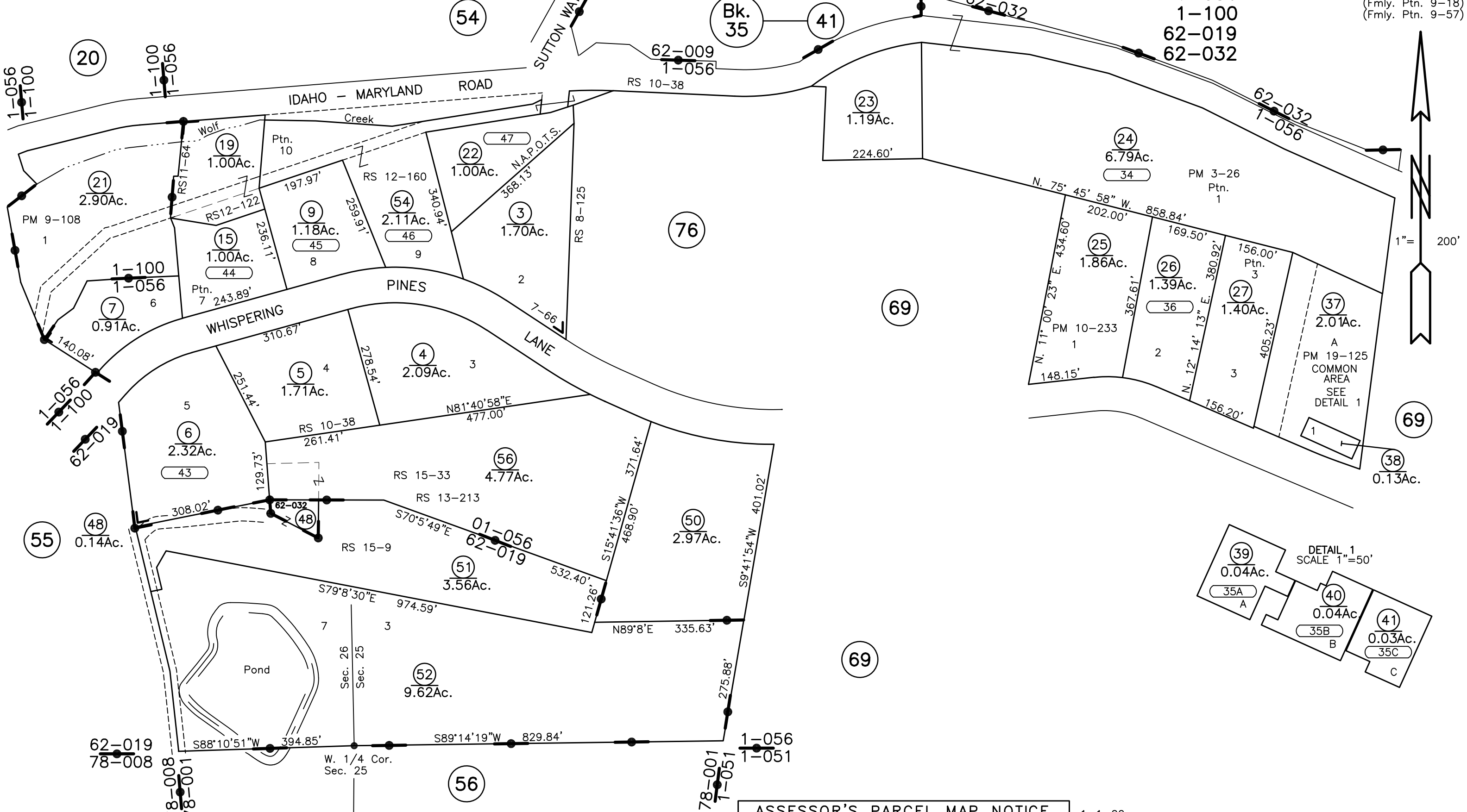
Assessment Per Parcel = Round ((# of Development Areas) \* (Total Assessment)) / (Total # of Development Areas)

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 2021/2022 was \$5,717.10. Applying the inflation adjustment, the maximum allowable assessment for 2022/2023 is \$6,180.19. The actual total assessment will be \$6,178.80. 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.

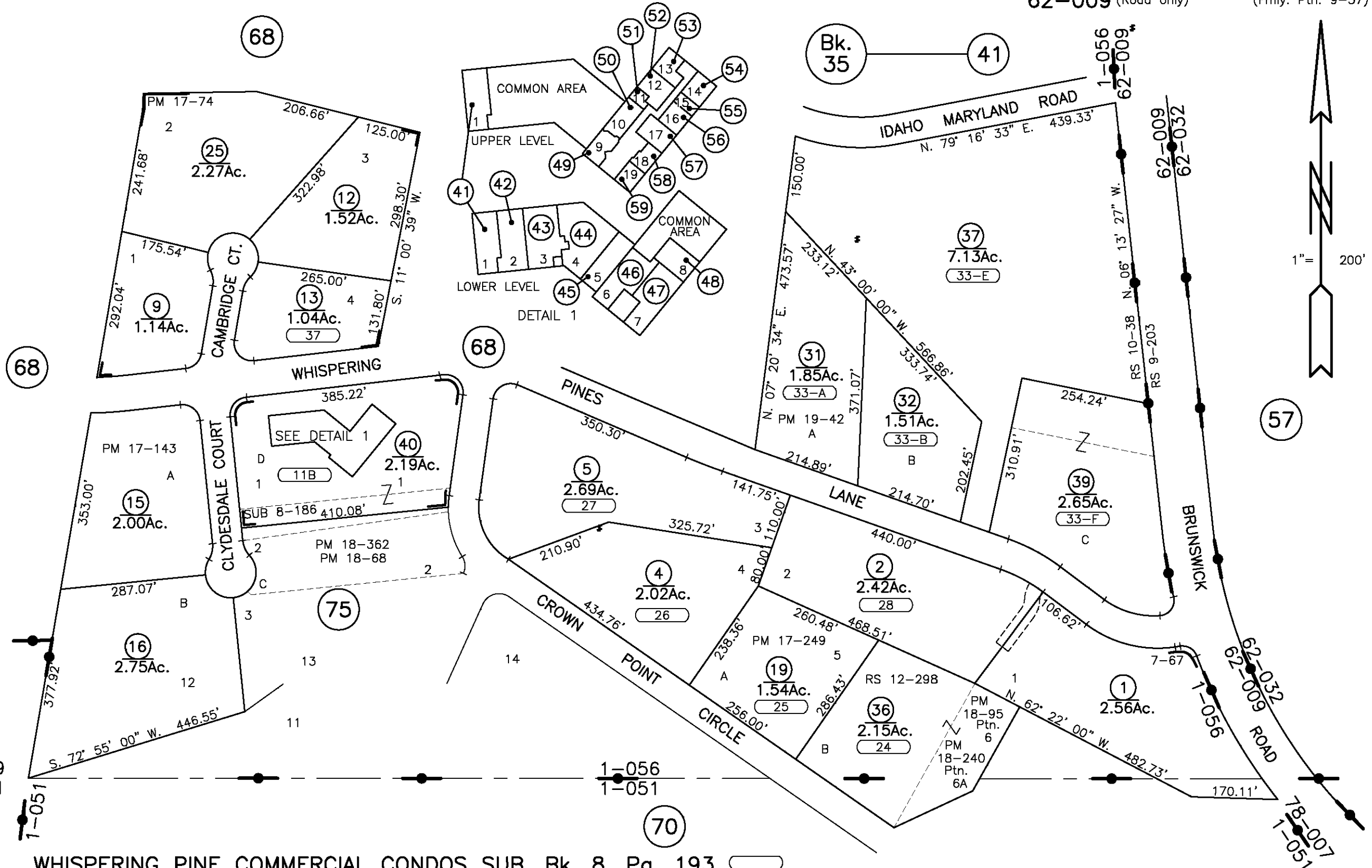
ZONE 1 - WP

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



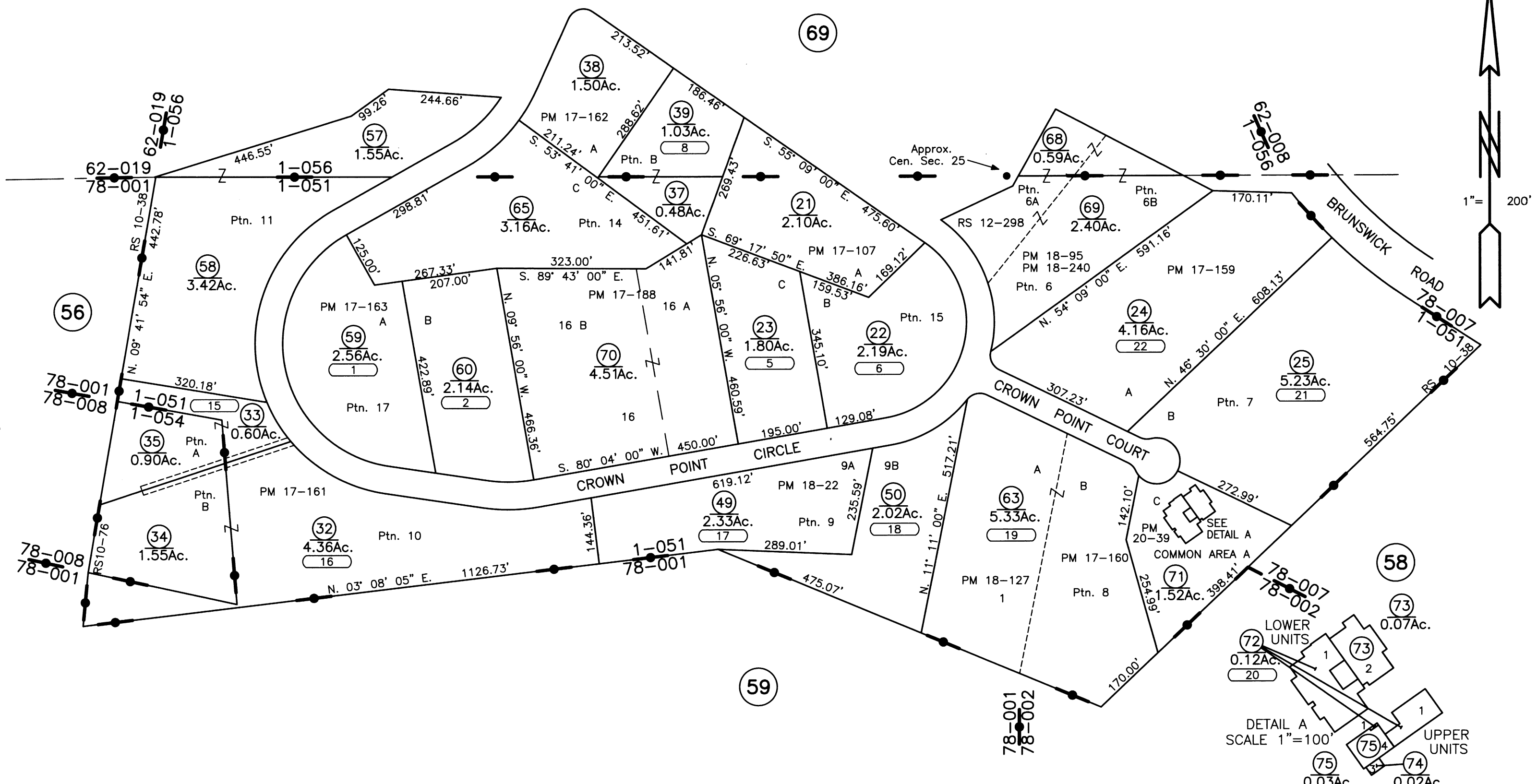
**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

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



**ASSESSOR'S PARCEL MAP**  
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.

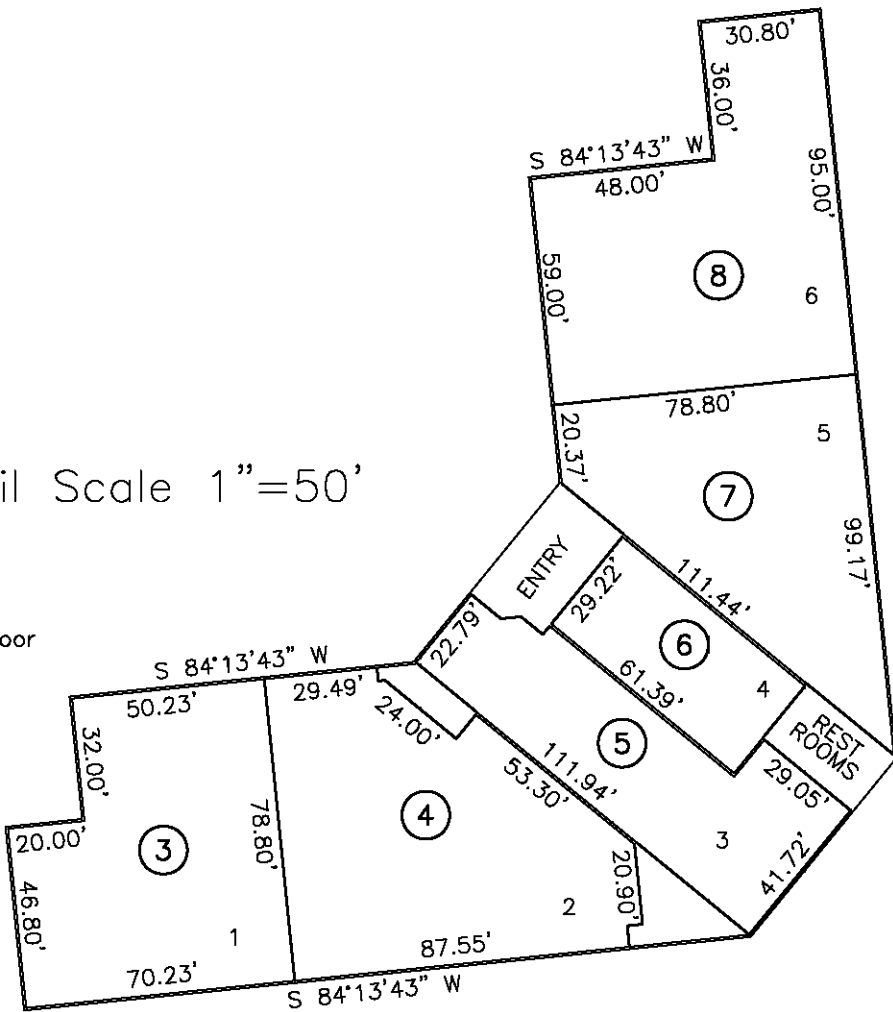
GRASS VALLEY ANNEX No. 67 R.S. Bk. 9, Pg. 203  
WHISPERING PINES PARK SUB. Bk. 7, Pg. 67  
WHISPERING PINES/MORGAN RANCH REFUNDING DIST.

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

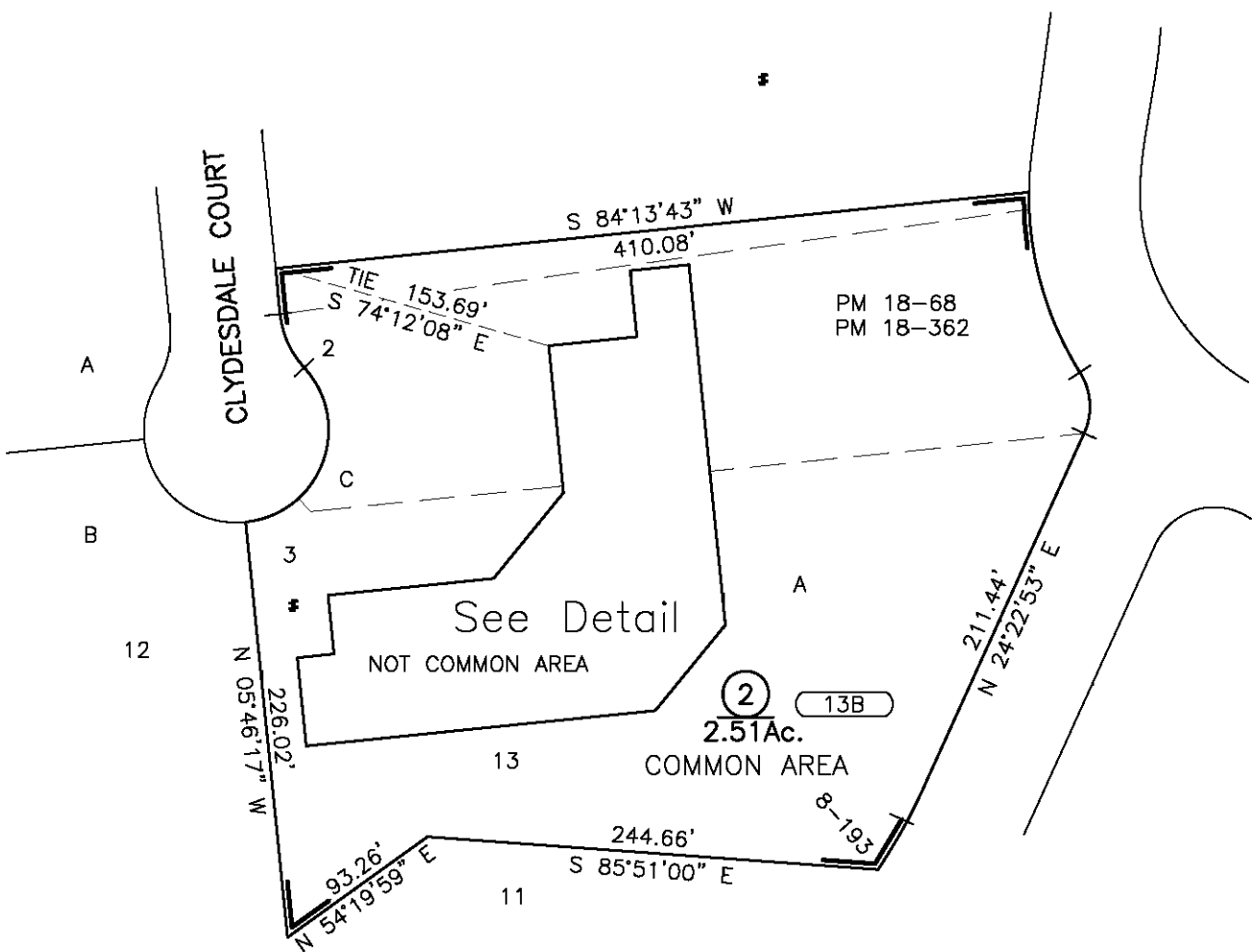
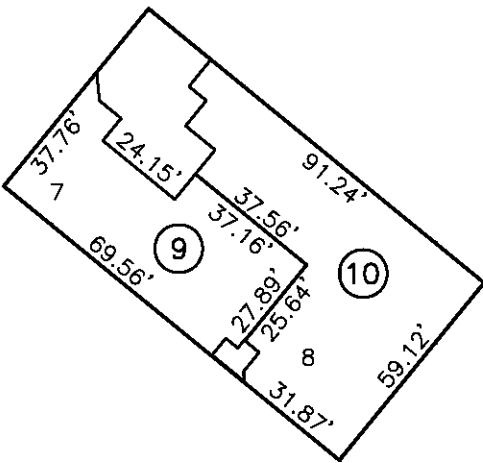
Assessor's Map Bk. 9 -Pg.70  
County of Nevada, Calif.  
2001

Detail Scale 1"=50'

First Floor



Second Floor

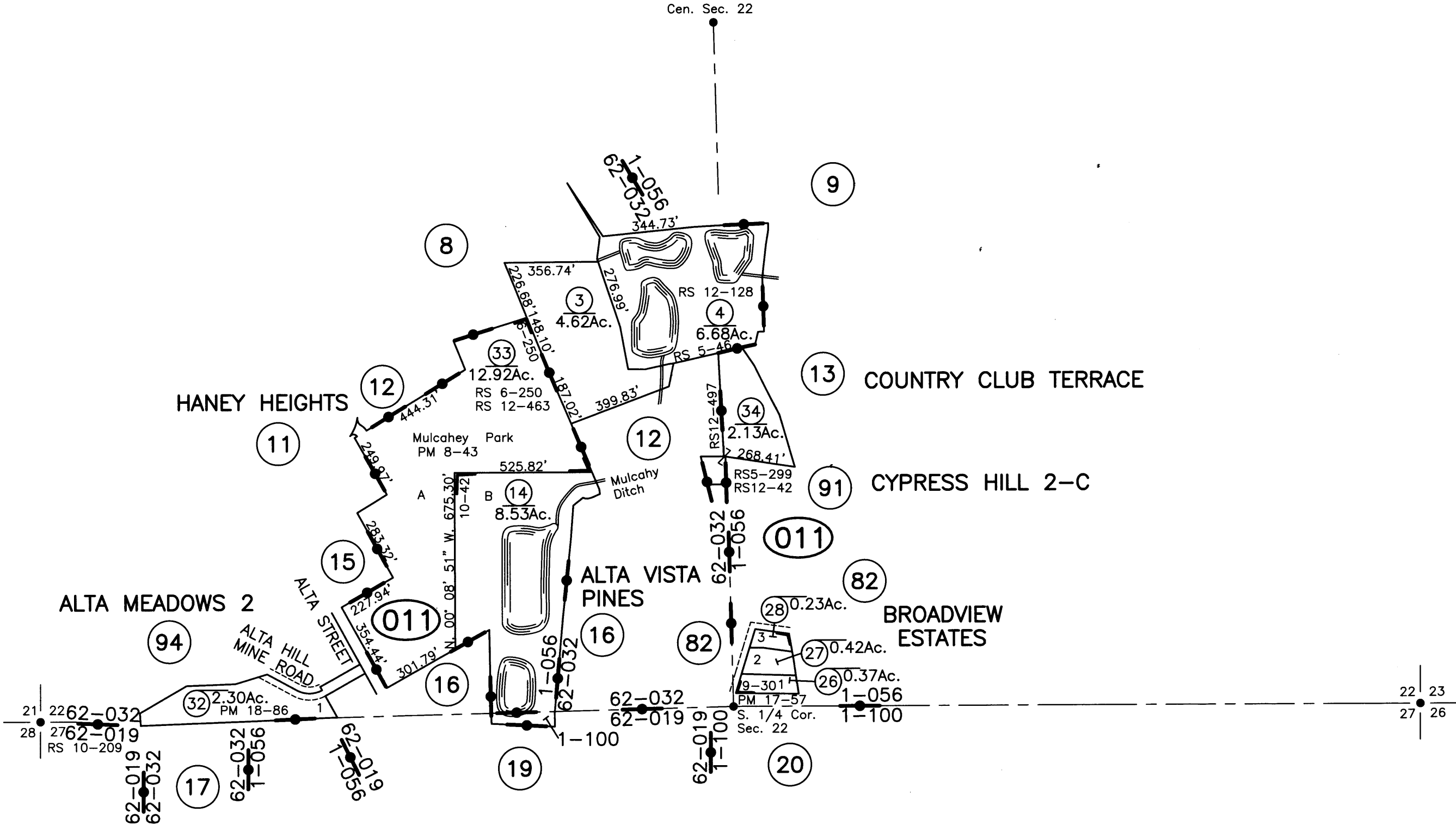


NOTE: Amended Reassessment NO. 13A  
See Doc# 11-10381 for revised lien amounts  
for Parcels 2 thru 10.

- 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

LAST UPDATE: 3-8-12

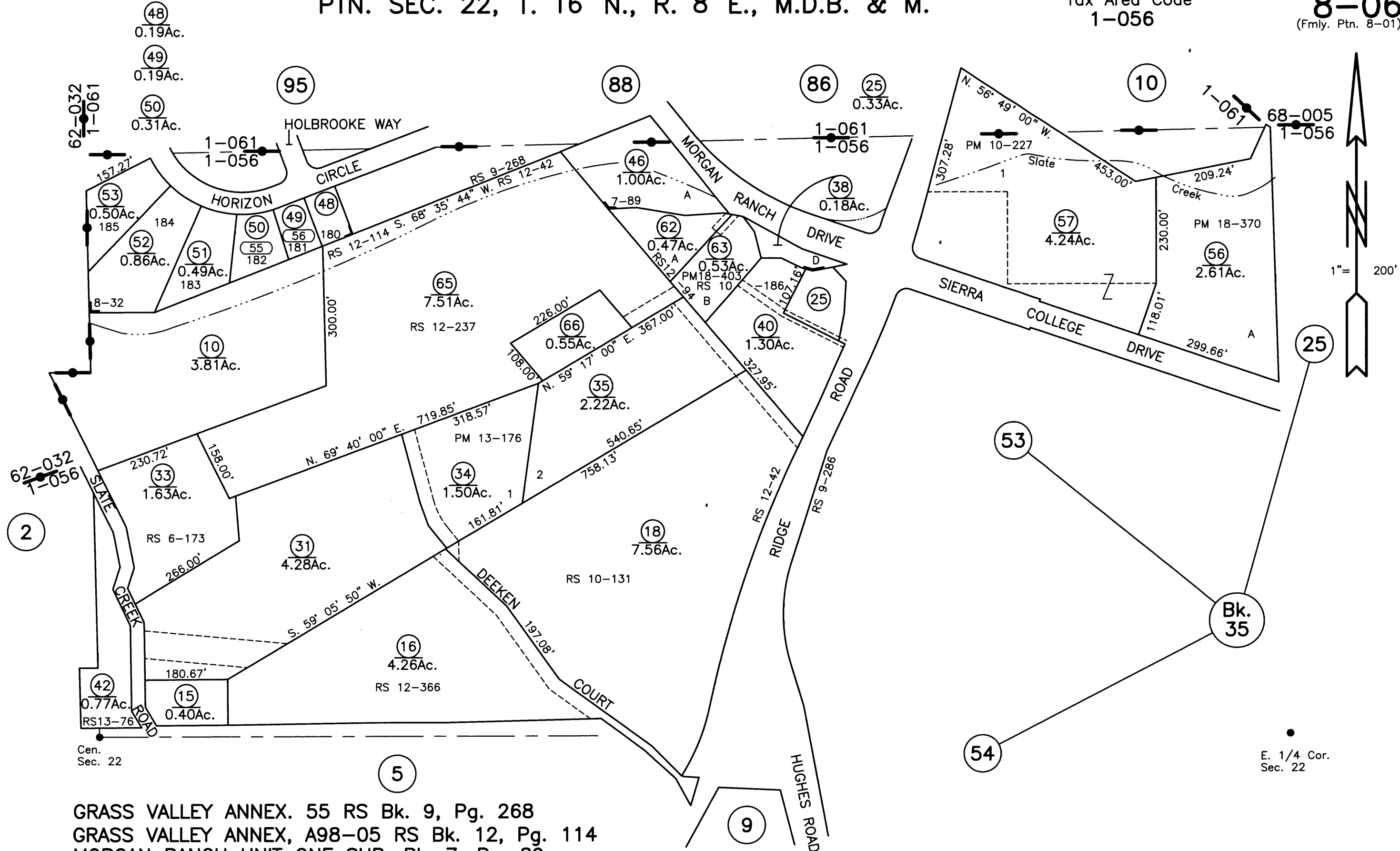
**ASSESSOR'S PARCEL MAP**  
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GRASS VALLEY ANNEX 41 R.S. Bk. 6, Pg. 250  
GRASS VALLEY ANNEX 41-A R.S. Bk. 10, Pg. 42  
GRASS VALLEY ANNEX 51-A R.S. Bk. 9, Pg. 30

**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. 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

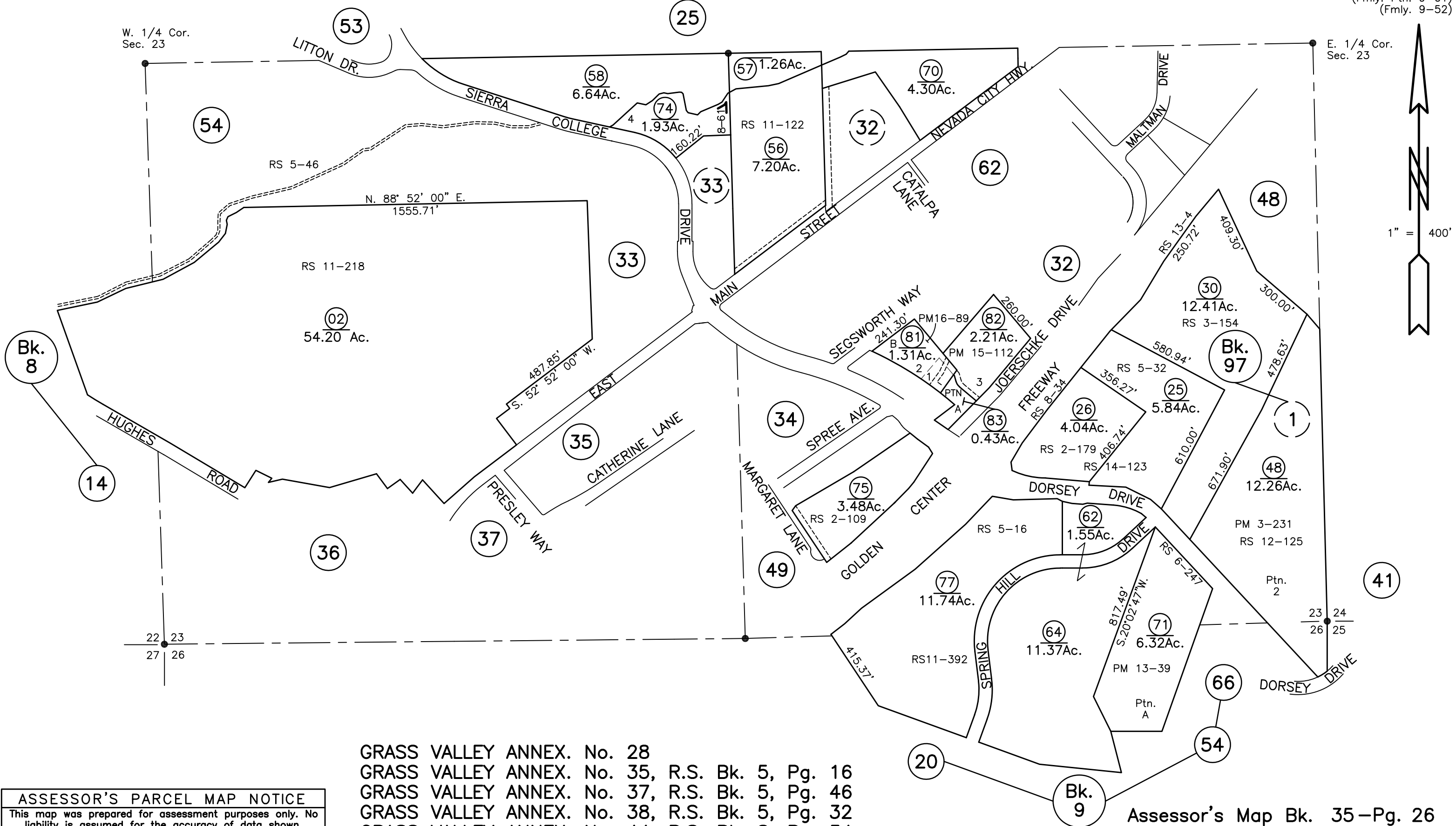
**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

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

NW 12/98



**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

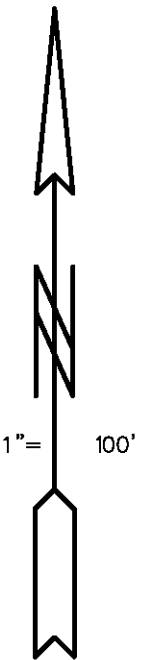
Assessor's Map Bk. 35-Pg. 26  
County of Nevada, Calif.  
1998

# ZONE 2 - LITTON

PTN. S.W. 1/4 SEC. 23, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-056

35-33  
(Fmly. 9-06)



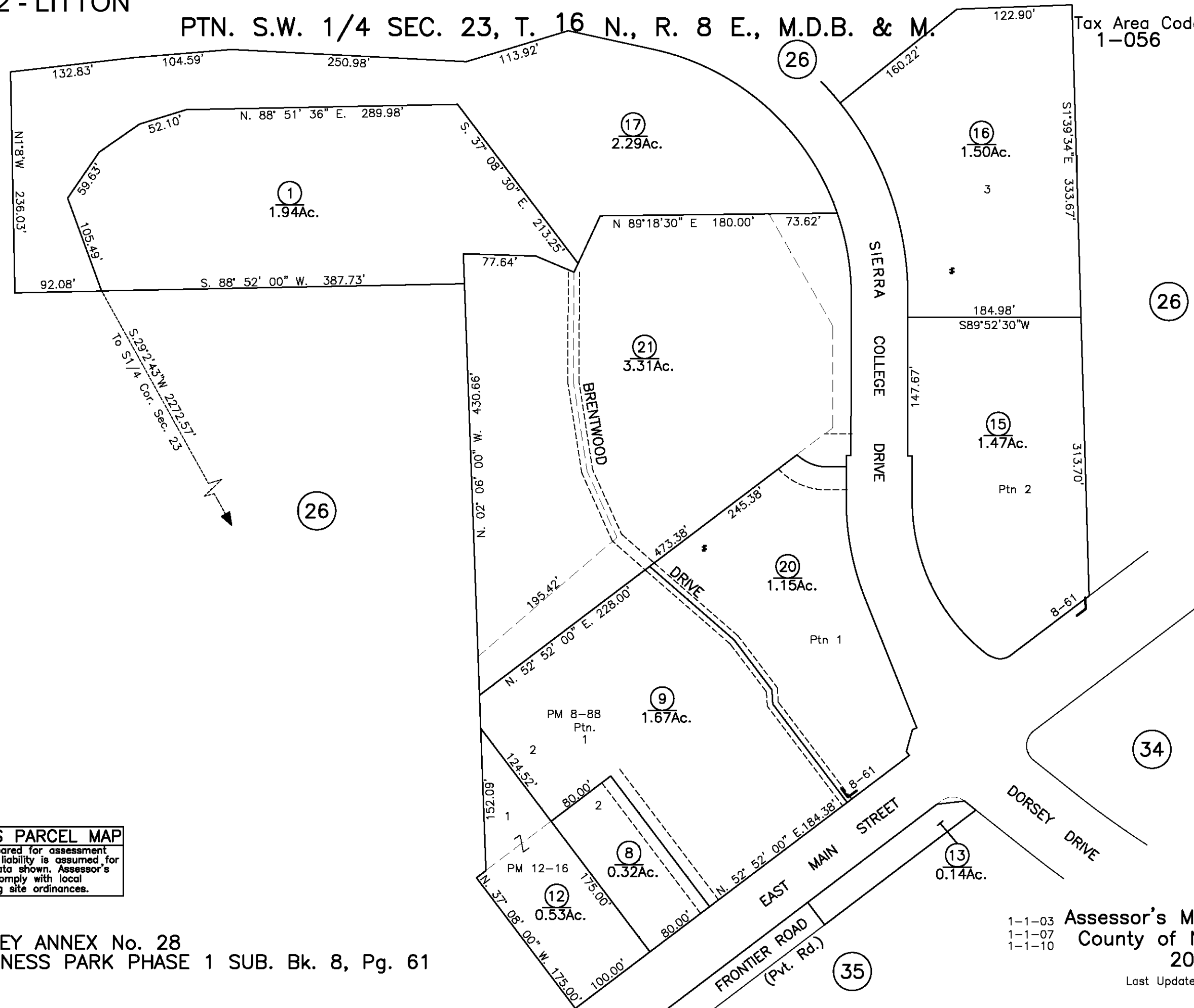
**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

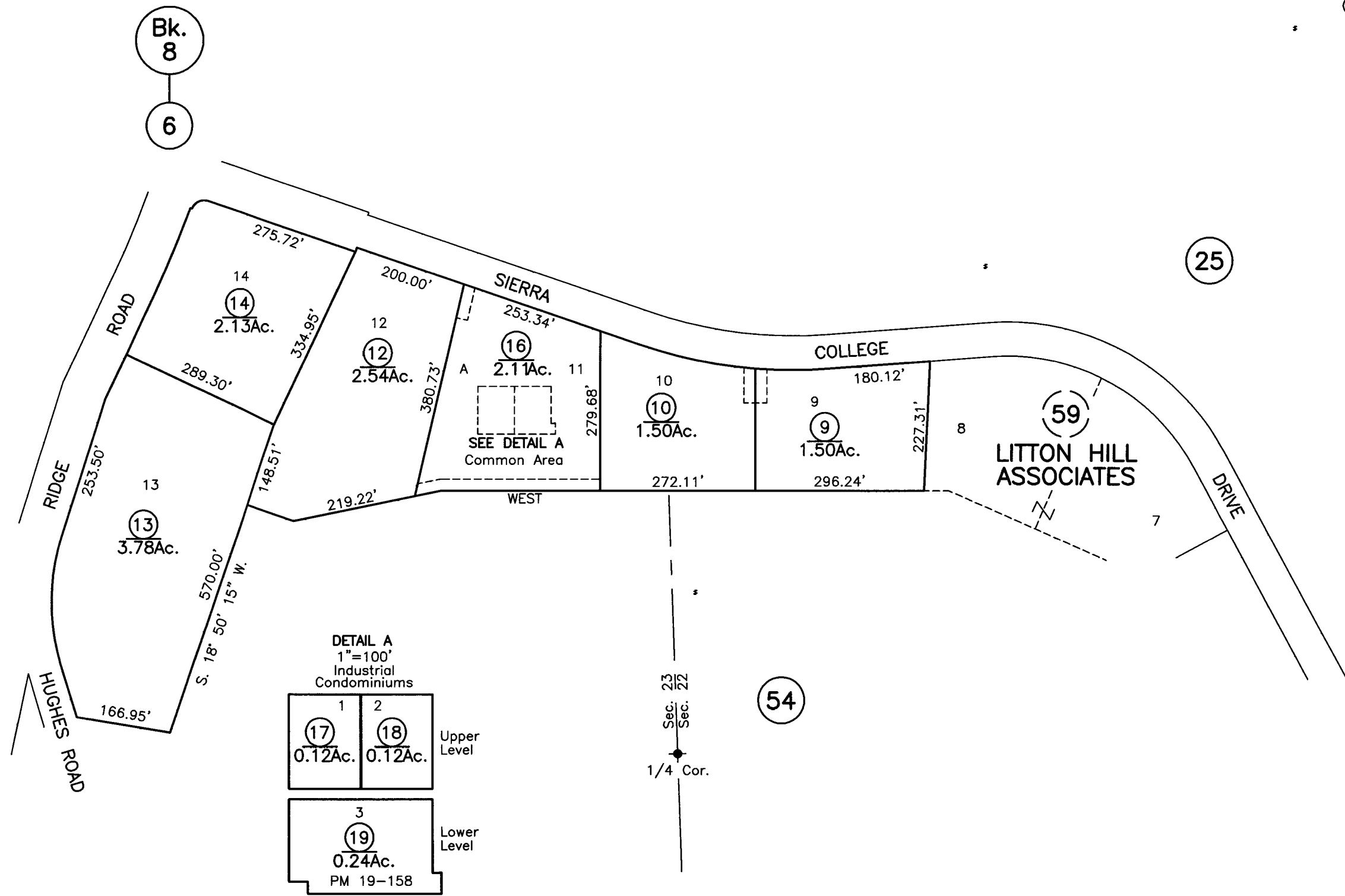
GRASS VALLEY ANNEX No. 28  
LITTON BUSINESS PARK PHASE 1 SUB. Bk. 8, Pg. 61

1-1-03 Assessor's Map Bk. 35 -Pg. 33  
1-1-07 County of Nevada, Calif.  
1-1-10 2002

Last Update: 1-11-12

NW 10/02



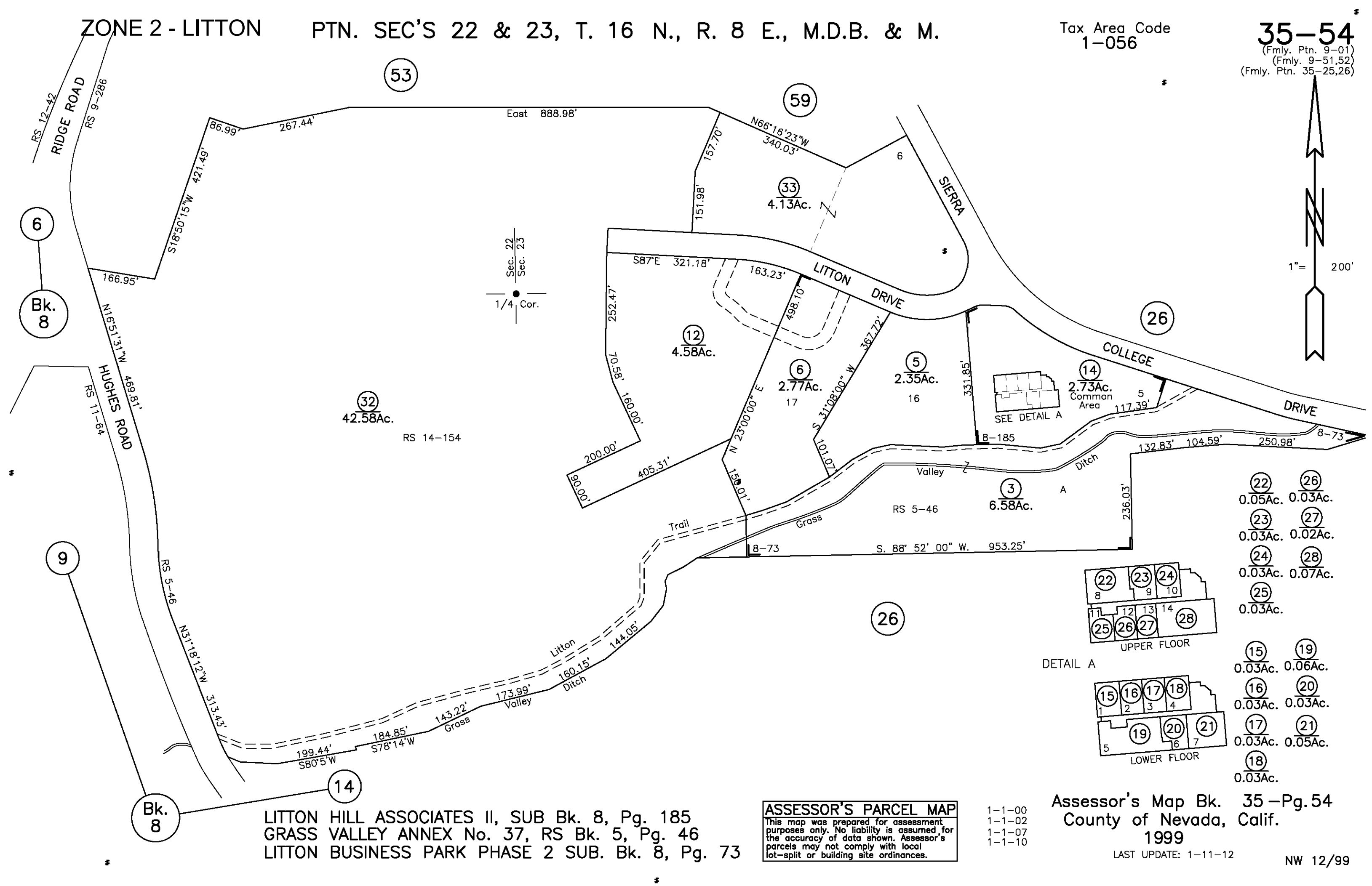


LITTON BUSINESS PARK PHASE ONE SUB. Bk. 8, Pg. 61  
SIERRA BUILDING GROUP LLC P.M. Bk. 19, Pg. 158

**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



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.

