



May, 22, 2024

ENGINEER'S REPORT

COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1

ANNUAL ASSESMENT 2024/2025

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 _____, 2024.

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 _____, 2024.

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 _____, 2024.

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 2024/2025.

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 2024/2025 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	\$48,400	\$10,080
Water and Electricity	\$10,500	\$2,600
County Administrative Fee	\$250	\$230
City Administration Costs	\$482	\$350
Total Direct and Admin Costs	\$59,632	\$13,260
ASSESSMENT INFORMATION		
Direct Costs	\$59,632	\$13,260
Reserve Collections/ (Transfer)	(\$29,600)	(\$6,500)
Net Total Assessment	\$30,032	\$6,760
FUND BALANCE INFORMATION		
Projected Reserve After FY 2023/24	\$59,400	\$13,200
Interest Earnings	\$200	\$50
Reserve Fund Adjustments	(\$29,600)	(\$6,500)
Projected Reserve at End of Year	\$30,000	\$6,750

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 3.2% CPI	TOTAL ASSESSMENT
2024/2025	\$30,031.60	\$30,032.17	\$30,032.00

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%	740.80	009-680-003	01056	370.40	370.40
1.95%	8.70%	1,598.80	009-680-004	01056	799.40	799.40
1.59%	4.42%	903.50	009-680-005	01056	451.75	451.75
2.16%	3.57%	861.10	009-680-006	01056	430.55	430.55
0.85%	3.31%	624.00	009-680-007	01056	312.00	312.00
1.10%	3.25%	652.50	009-680-009	01056	326.25	326.25
0.93%	3.47%	661.30	009-680-015	01056	330.65	330.65
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%	950.20	009-680-024	01056	475.10	475.10
1.73%	3.03%	714.70	009-680-025	01056	357.35	357.35
1.30%	2.28%	537.30	009-680-026	01056	268.65	268.65
1.30%	2.22%	529.80	009-680-027	01056	264.90	264.90
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%	283.70	009-680-039	01056	141.85	141.85
0.66%	1.23%	283.70	009-680-040	01056	141.85	141.85
0.65%	1.23%	282.30	009-680-041	01056	141.15	141.15
0.00%	0.00%	0.00	009-760-026	01056	0.00	0.00
0.35%	0.37%	107.50	009-760-024	01056	53.75	53.75
0.31%	0.37%	102.40	009-760-023	01056	51.20	51.20
0.32%	0.37%	102.80	009-760-022	01056	51.40	51.40
0.33%	0.37%	104.70	009-760-021	01056	52.35	52.35
0.33%	0.37%	105.20	009-760-020	01056	52.60	52.60
0.32%	0.37%	103.30	009-760-019	01056	51.65	51.65
0.32%	0.37%	103.40	009-760-018	01056	51.70	51.70
0.32%	0.37%	102.70	009-760-017	01056	51.35	51.35
0.31%	0.37%	102.60	009-760-016	01056	51.30	51.30
0.33%	0.37%	104.90	009-760-015	01056	52.45	52.45
0.33%	0.37%	104.70	009-760-001	01056	52.35	52.35
0.32%	0.37%	103.40	009-760-002	01056	51.70	51.70
0.32%	0.37%	103.50	009-760-003	01056	51.75	51.75
0.33%	0.37%	105.20	009-760-004	01056	52.60	52.60
0.33%	0.37%	105.10	009-760-005	01056	52.55	52.55
0.32%	0.37%	103.10	009-760-006	01056	51.55	51.55
0.33%	0.37%	104.80	009-760-007	01056	52.40	52.40
0.34%	0.37%	106.50	009-760-009	01056	53.25	53.25
0.36%	0.37%	108.90	009-760-011	01056	54.45	54.45
0.37%	0.37%	111.70	009-760-013	01056	55.85	55.85
1.12%	2.53%	548.20	009-680-054	01056	274.10	274.10
1.14%	4.16%	795.20	009-690-001	01056	397.60	397.60
1.52%	7.62%	1,372.90	009-690-002	01056	686.45	686.45
1.48%	0.00%	222.50	009-690-004	01056	111.25	111.25
1.87%	8.18%	1,509.00	009-690-005	01056	754.50	754.50
1.06%	2.51%	536.20	009-690-009	01056	268.10	268.10
1.42%	0.00%	212.70	009-690-012	01056	106.35	106.35
1.00%	3.52%	677.70	009-690-013	01056	338.85	338.85

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.86%	3.46%	799.40	009-690-015	01056	399.70	399.70
2.27%	0.00%	341.50	009-690-016	01056	170.75	170.75
1.30%	0.00%	194.50	009-690-019	01056	97.25	97.25
2.12%	0.00%	317.70	009-690-025	01056	158.85	158.85
0.00%	0.00%	0.00	009-750-002	01056	0.00	0.00
0.25%	0.00%	37.40	009-750-003	01056	18.70	18.70
0.28%	0.00%	41.60	009-750-004	01056	20.80	20.80
0.22%	0.00%	33.20	009-750-005	01056	16.60	16.60
0.18%	0.00%	27.60	009-750-006	01056	13.80	13.80
0.25%	0.00%	37.40	009-750-007	01056	18.70	18.70
0.27%	0.00%	40.20	009-750-008	01056	20.10	20.10
0.19%	0.00%	29.00	009-750-009	01056	14.50	14.50
0.22%	0.00%	33.20	009-750-010	01056	16.60	16.60
0.00%	0.00%	0.00	009-690-040	01056	0.00	0.00
0.14%	0.34%	71.90	009-690-041	01056	35.95	35.95
0.12%	0.34%	69.10	009-690-042	01056	34.55	34.55
0.13%	0.34%	70.50	009-690-043	01056	35.25	35.25
0.14%	0.34%	71.90	009-690-044	01056	35.95	35.95
0.11%	0.34%	67.70	009-690-045	01056	33.85	33.85
0.12%	0.34%	69.10	009-690-046	01056	34.55	34.55
0.12%	0.34%	69.10	009-690-047	01056	34.55	34.55
0.10%	0.34%	66.30	009-690-048	01056	33.15	33.15
0.09%	0.34%	64.90	009-690-049	01056	32.45	32.45
0.10%	0.34%	66.30	009-690-050	01056	33.15	33.15
0.09%	0.34%	64.90	009-690-051	01056	32.45	32.45
0.10%	0.34%	66.30	009-690-052	01056	33.15	33.15
0.09%	0.34%	64.90	009-690-053	01056	32.45	32.45
0.09%	0.34%	64.90	009-690-054	01056	32.45	32.45
0.09%	0.34%	64.90	009-690-055	01056	32.45	32.45
0.09%	0.34%	64.90	009-690-056	01056	32.45	32.45
0.10%	0.34%	66.30	009-690-057	01056	33.15	33.15
0.09%	0.34%	64.90	009-690-058	01056	32.45	32.45
0.09%	0.34%	64.90	009-690-059	01056	32.45	32.45
1.72%	3.06%	718.30	009-690-031	01056	359.15	359.15
1.41%	3.06%	670.30	009-690-032	01056	335.15	335.15
1.82%	0.00%	272.90	009-690-036	01056	136.45	136.45
4.41%	0.86%	791.30	009-690-037	01056	395.65	395.65
1.34%	5.39%	1,011.40	009-690-039	01056	505.70	505.70
1.68%	0.00%	251.90	009-770-021	01051	125.95	125.95
2.04%	0.00%	306.50	009-770-022	01051	153.25	153.25
1.59%	0.00%	239.30	009-770-023	01051	119.65	119.65
2.53%	0.00%	380.60	009-770-024	01051	190.30	190.30
2.52%	0.00%	377.80	009-770-025	01051	188.90	188.90
2.35%	0.00%	352.60	009-770-032	01051	176.30	176.30
1.32%	0.00%	198.70	009-770-033	01051	99.35	99.35
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%	209.90	009-770-038	01056	104.95	104.95
0.96%	0.00%	144.10	009-770-039	01056	72.05	72.05
1.00%	0.00%	149.70	009-770-049	01051	74.85	74.85
1.18%	0.00%	177.70	009-770-050	01051	88.85	88.85
0.00%	0.00%	0.00	009-770-057	01056	0.00	0.00
3.19%	0.00%	478.60	009-770-058	01051	239.30	239.30
2.29%	0.00%	344.30	009-770-059	01051	172.15	172.15

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.87%	0.00%	281.30	009-770-060	01051	140.65	140.65
3.77%	0.00%	565.40	009-770-063	01051	282.70	282.70
2.34%	0.00%	351.20	009-770-065	01051	175.60	175.60
0.55%	0.00%	82.60	009-770-068	01051	41.30	41.30
1.20%	0.00%	180.50	009-770-069	01051	90.25	90.25
3.73%	0.00%	559.80	009-770-070	01051	279.90	279.90
0.00%	0.00%	0.00	009-770-071	01051	0.00	0.00
0.53%	0.00%	80.20	009-770-072	01051	40.10	40.10
0.00%	0.00%	0.00	009-770-073	01051	0.00	0.00
0.16%	0.00%	24.30	009-770-074	01051	12.15	12.15
0.20%	0.00%	29.90	009-770-075	01051	14.95	14.95
Total - Zone 1 =		\$30,032.00			\$15,016.00	\$15,016.00

PART C

ASSESSMENT ROLL Zone 2 - Litton Business Park

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 3.2% CPI	TOTAL ASSESSMENT
2024/2025	\$6,760.63	\$6,760.63	\$6,760.30

Development Areas	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$355.80	008-060-056	01056	177.90	177.90
1	\$355.80	035-260-085	01056	177.90	177.90
1	\$355.80	035-260-086	01056	177.90	177.90
1	\$355.80	035-330-015	01056	177.90	177.90
0.83	\$295.30	035-330-020	01056	147.65	147.65
0.17	\$60.50	035-330-021	01056	30.25	30.25
1	\$355.80	035-530-009	01056	177.90	177.90
1	\$355.80	035-530-010	01056	177.90	177.90
1	\$355.80	035-530-012	01056	177.90	177.90
1	\$355.80	035-530-013	01056	177.90	177.90
1	\$355.80	035-530-014	01056	177.90	177.90
0.2482	\$88.30	035-530-017	01056	44.15	44.15
0.2482	\$88.30	035-530-018	01056	44.15	44.15
0.5035	\$179.20	035-530-019	01056	89.60	89.60
0	\$0.00	035-540-003	01056	0.00	0.00
0	\$0.00	035-540-014	01056	0.00	0.00
0.0561	\$20.00	035-540-015	01056	10.00	10.00
0.0523	\$18.60	035-540-016	01056	9.30	9.30
0.0523	\$18.60	035-540-017	01056	9.30	9.30
0.0561	\$20.00	035-540-018	01056	10.00	10.00
0.1412	\$50.20	035-540-019	01056	25.10	25.10
0.0546	\$19.40	035-540-020	01056	9.70	9.70
0.0874	\$31.10	035-540-021	01056	15.55	15.55
0.1031	\$36.70	035-540-022	01056	18.35	18.35
0.0575	\$20.50	035-540-023	01056	10.25	10.25
0.0561	\$20.00	035-540-024	01056	10.00	10.00
0.0503	\$17.90	035-540-025	01056	8.95	8.95
0.0499	\$17.80	035-540-026	01056	8.90	8.90
0.0479	\$17.00	035-540-027	01056	8.50	8.50
0.1352	\$48.10	035-540-028	01056	24.05	24.05
1	\$355.80	035-540-005	01056	177.90	177.90
1	\$355.80	035-540-006	01056	177.90	177.90
1	\$355.80	035-540-012	01056	177.90	177.90
1	\$355.80	035-540-032	01056	177.90	177.90
1	\$355.80	035-540-033	01056	177.90	177.90
0.1928	\$68.60	035-590-003	01056	34.30	34.30
0.0628	\$22.30	035-590-004	01056	11.15	11.15

PART C

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

0.1570	\$55.90	035-590-005	01056	27.95	27.95
0.0854	\$30.40	035-590-006	01056	15.20	15.20
0.1151	\$40.90	035-590-007	01056	20.45	20.45
0.1412	\$50.20	035-590-008	01056	25.10	25.10
0.0948	\$33.70	035-590-009	01056	16.85	16.85
0.1457	\$51.90	035-590-010	01056	25.95	25.95
0.2641	\$94.00	035-590-011	01056	47.00	47.00
0.0638	\$22.70	035-590-012	01056	11.35	11.35
0.0651	\$23.20	035-590-013	01056	11.60	11.60
0.1123	\$39.90	035-590-014	01056	19.95	19.95
0.0764	\$27.20	035-590-015	01056	13.60	13.60
0.0941	\$33.50	035-590-016	01056	16.75	16.75
0.0855	\$30.40	035-590-017	01056	15.20	15.20
0.0658	\$23.40	035-590-018	01056	11.70	11.70
0.0651	\$23.20	035-590-023	01056	11.60	11.60
0.1129	\$40.20	035-590-020	01056	20.10	20.10
19 (rounded)	\$6,760.30	= Total - Zone 2		\$3,380.15	\$3,380.15

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 2024 was 3.2%.

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

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 2023/2024 was \$29,100.30. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2024/2025 is \$30,032.17. The actual total assessment will be \$30,032.00. 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)

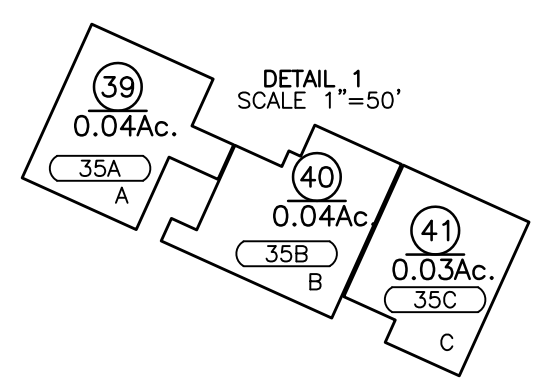
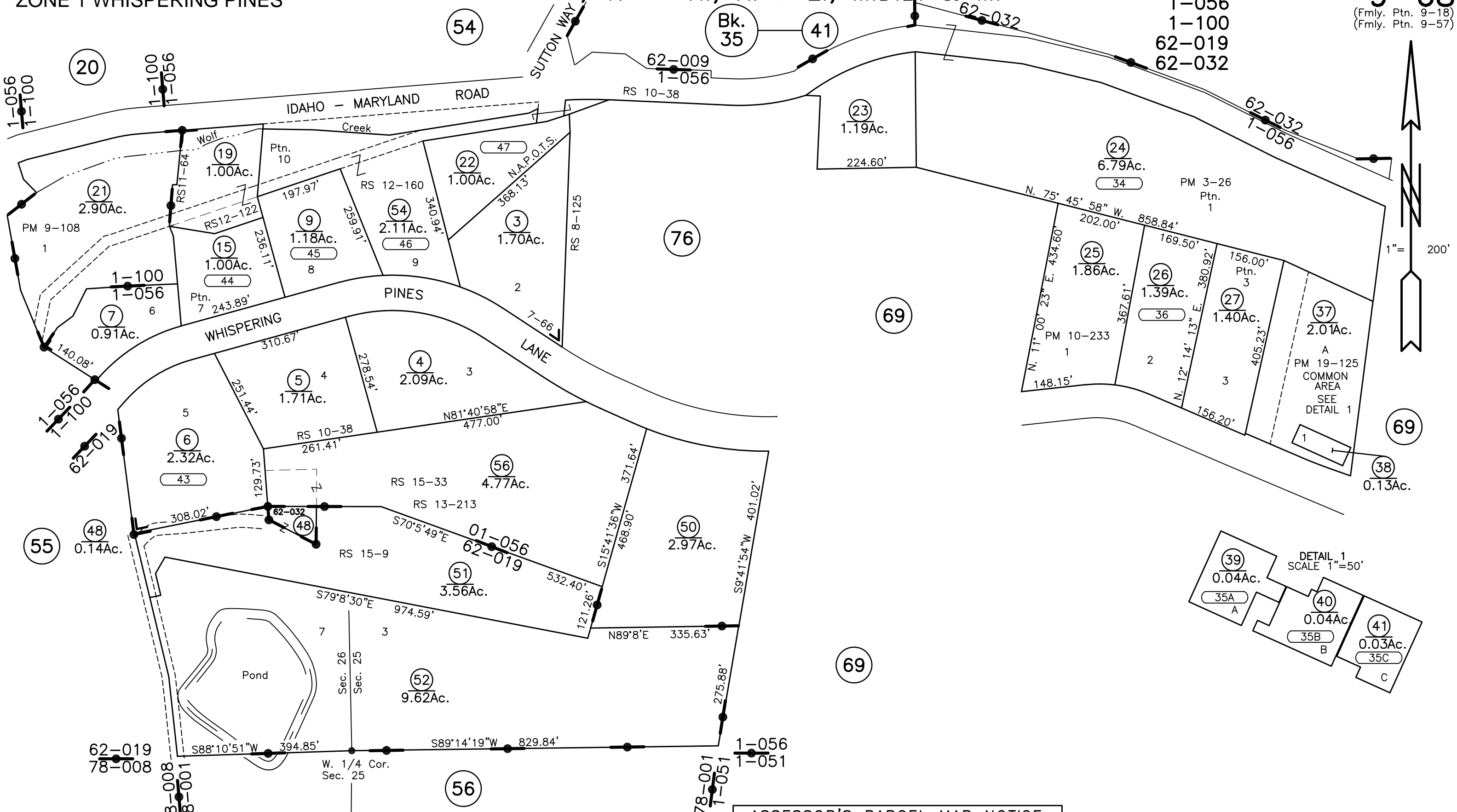
The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments (“Base 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 2023/2024 was \$6,550.50. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2024/2025 is \$6,760.63. The actual total assessment will be \$6,760.30. 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.

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

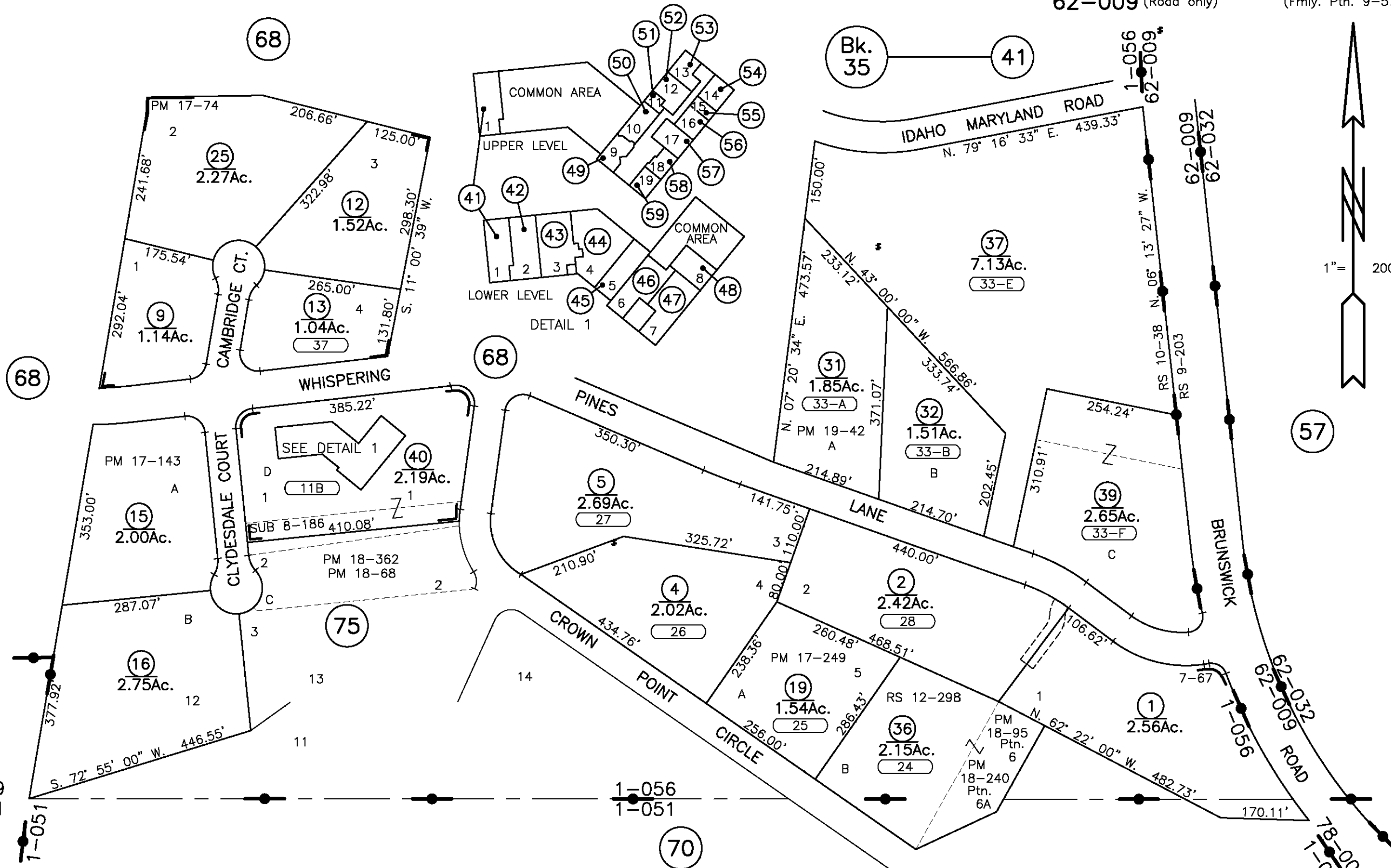
ASSESSOR'S PARCEL MAP NOTICE
 This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown.
 Assessor's parcels may not comply with local lot-split or building site ordinances. Assessor's block numbers shown in ellipses; parcel numbers are shown in circles.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

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

- (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



01-056
62-019

62-019
78-001

1-056
1-051

1-056
62-009

78-007
1-051

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

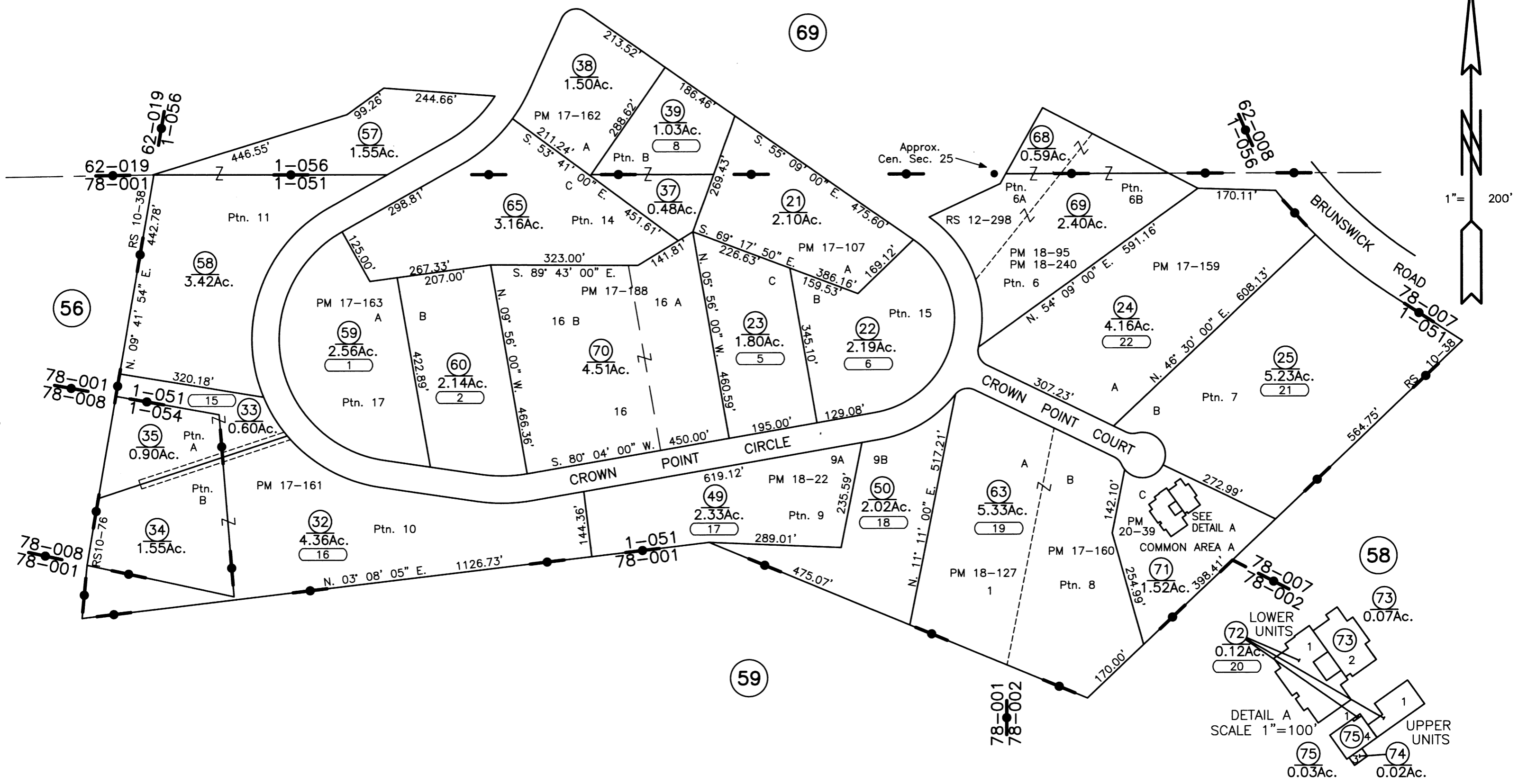
ASSESSOR'S PARCEL MAP
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1-1-99 1-1-04
 1-1-00 1-1-05
 1-1-01 1-1-07
 1-1-02 1-1-10
 1-1-03

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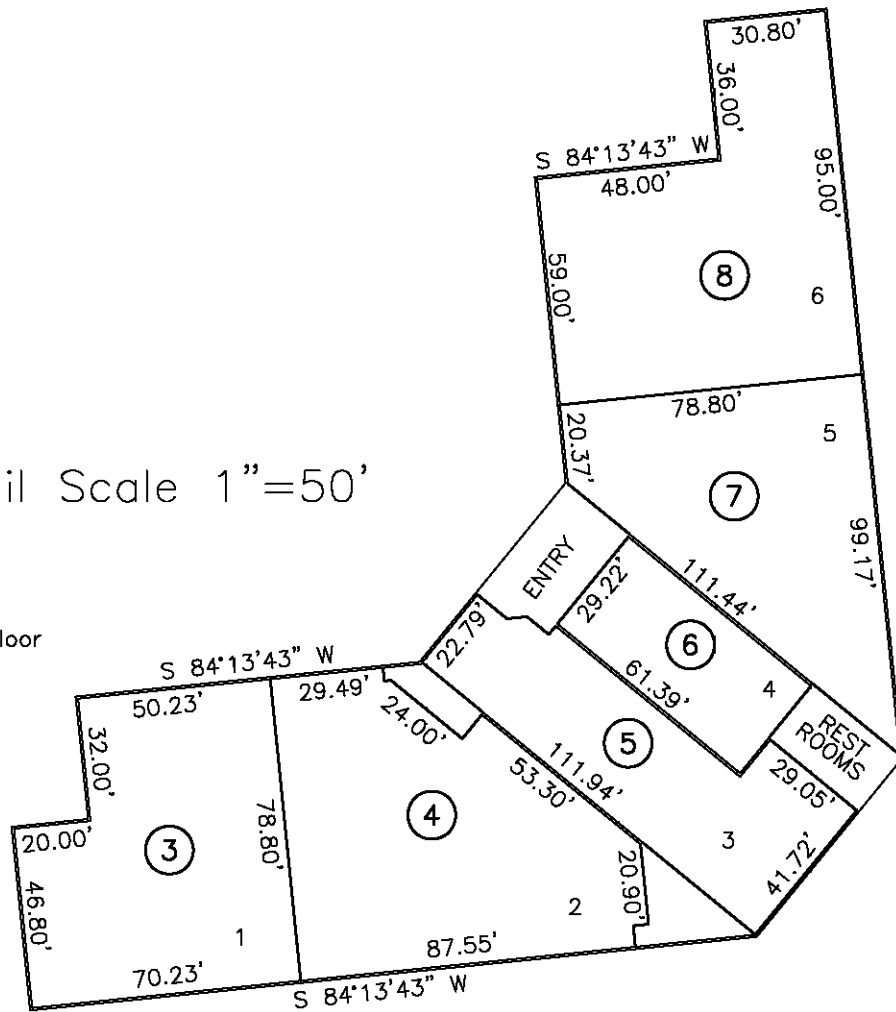
GRASS VALLEY ANNEX No. 67 R.S. Bk. 9, Pg. 203
 WHISPERING PINES PARK SUB. Bk. 7, Pg. 67
 WHISPERING PINES/MORGAN RANCH REFUNDING DIST.

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

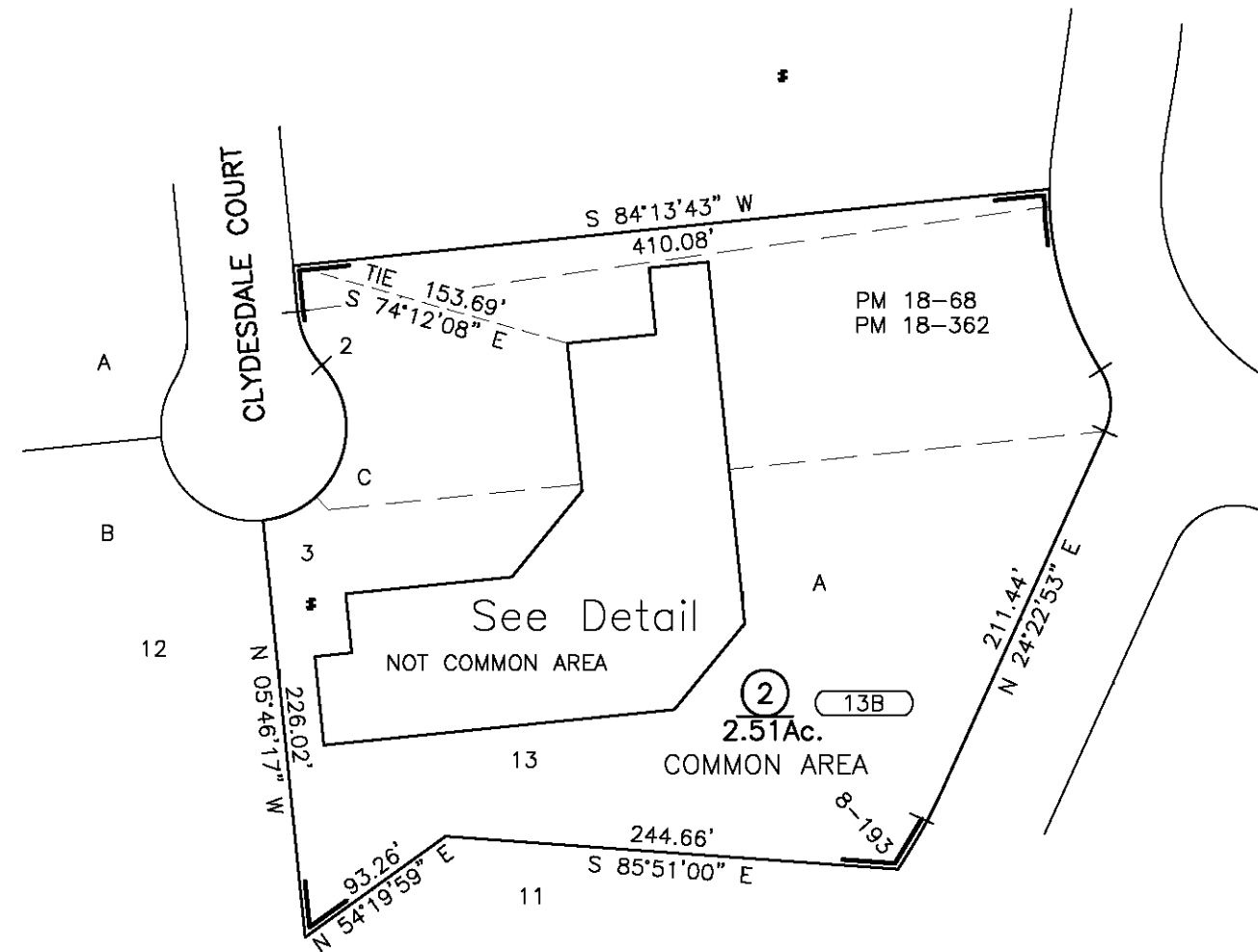
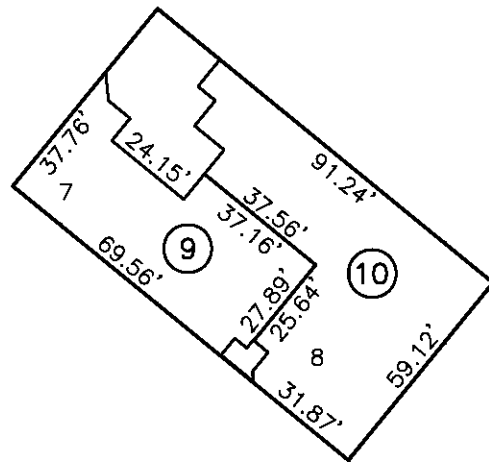
Assessor's Map Bk. 9 -Pg. 70
 County of Nevada, Calif.
 2001

Detail Scale 1"=50'

First Floor



Second Floor



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

LAST UPDATE: 3-8-12

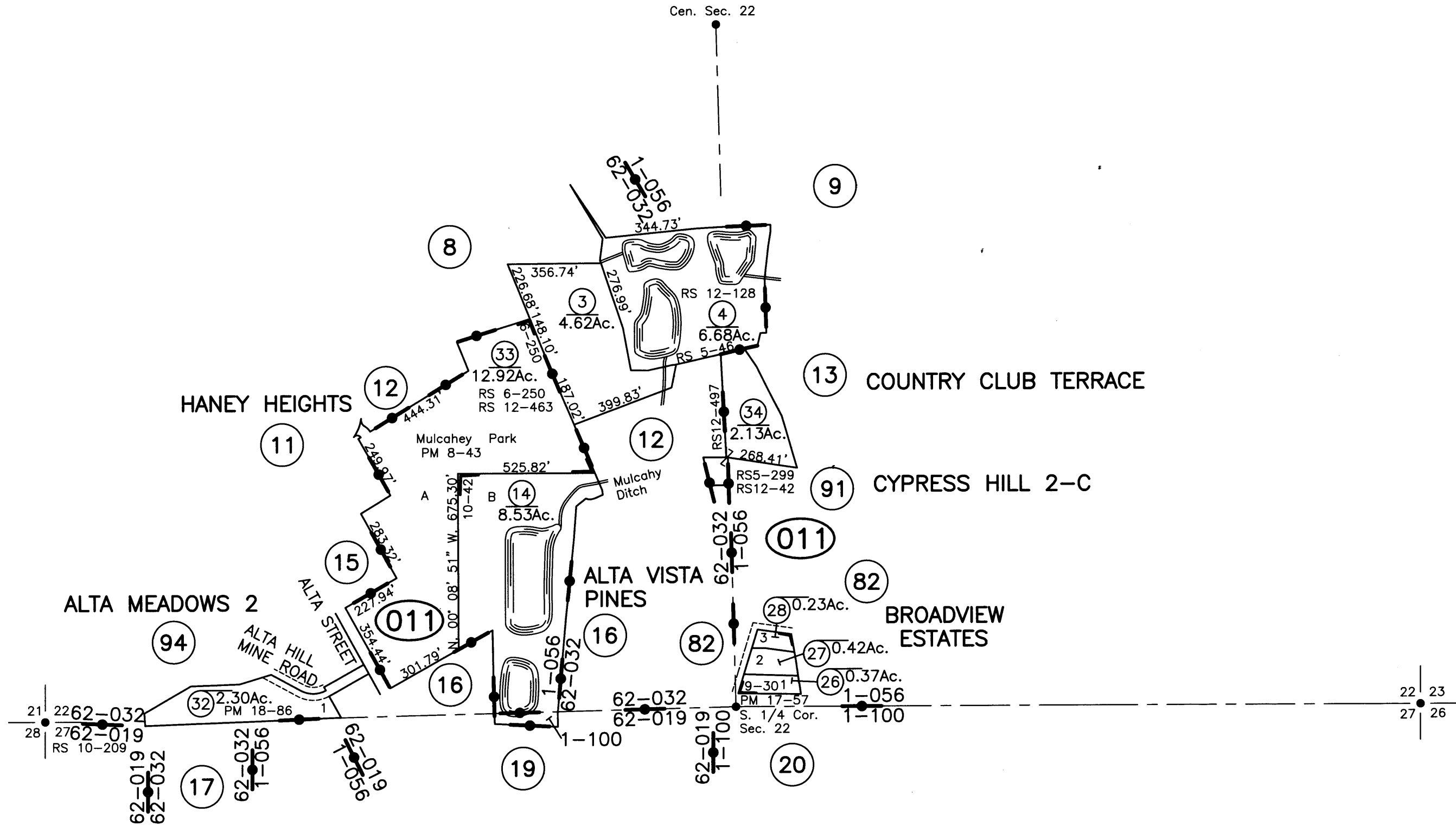
- ③ 0.11Ac. 13C
- ④ 0.13Ac. 13D
- ⑤ 0.08Ac. 13E
- ⑥ 0.04Ac. 13F
- ⑦ 0.11Ac. 13G
- ⑧ 0.13Ac. 13H
- ⑨ 0.05Ac. 13I
- ⑩ 0.08Ac. 13J

1"= 100'



ASSESSOR'S PARCEL MAP
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NOTE: Entire Page is Block 011.



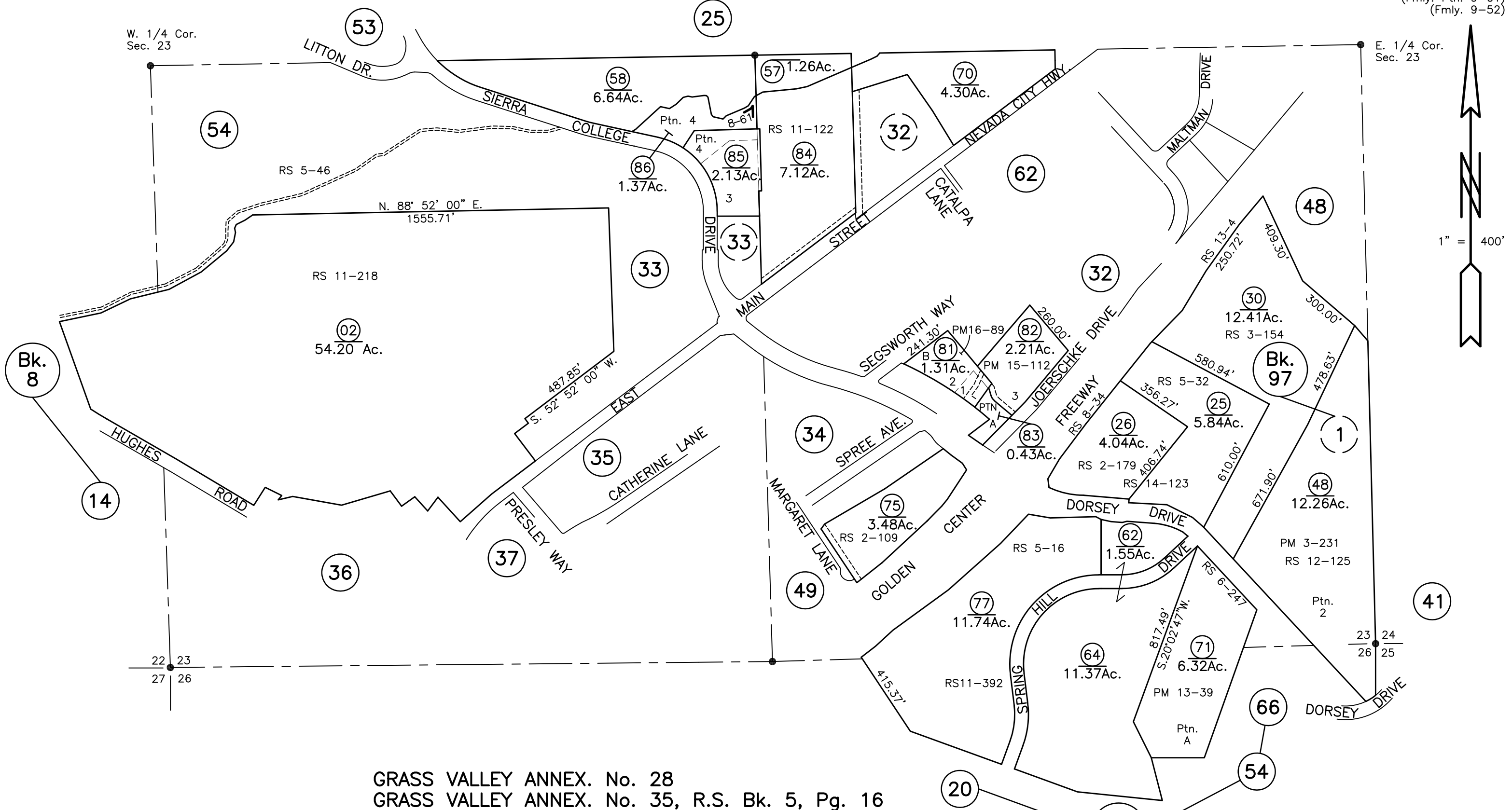
GRASS VALLEY ANNEX 41 R.S. Bk. 6, Pg. 250
GRASS VALLEY ANNEX 41-A R.S. Bk. 10, Pg. 42
GRASS VALLEY ANNEX 51-A R.S. Bk. 9, Pg. 30

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



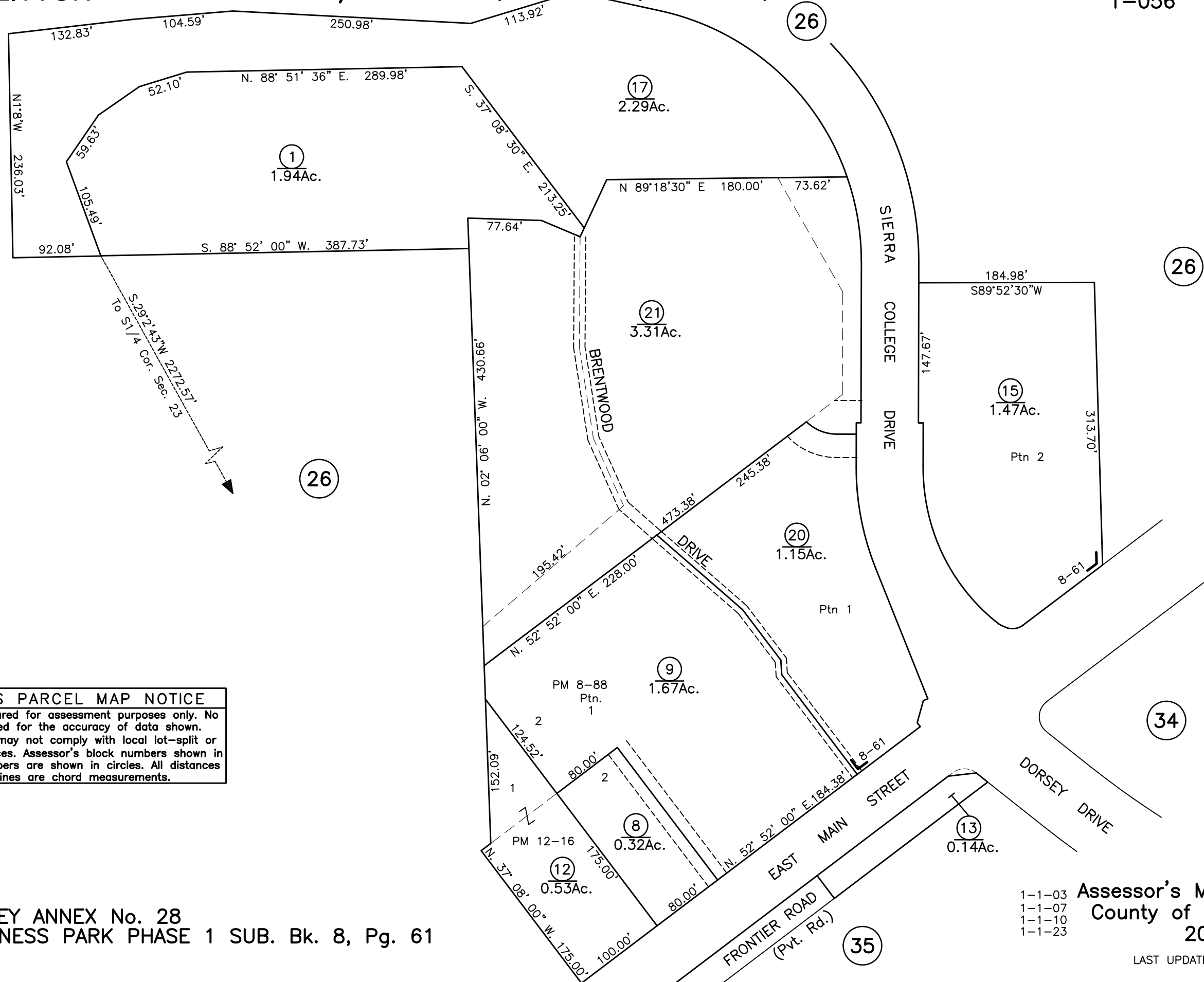
ASSESSOR'S PARCEL MAP NOTICE
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GRASS VALLEY ANNEX. No. 28
 GRASS VALLEY ANNEX. No. 35, R.S. Bk. 5, Pg. 16
 GRASS VALLEY ANNEX. No. 37, R.S. Bk. 5, Pg. 46
 GRASS VALLEY ANNEX. No. 38, R.S. Bk. 5, Pg. 32
 GRASS VALLEY ANNEX. No. 44, R.S. Bk. 8, Pg. 34
 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



S. 29° 2' 43" W. 2272.57'
To S 1/4 Cor. Sec. 23

ASSESSOR'S PARCEL MAP NOTICE
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