



May 28, 2025

ENGINEER'S REPORT

RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2

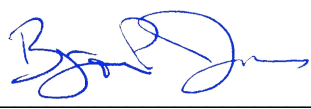
ANNUAL ASSESSMENT 2025/2026

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

RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2 (Morgan Ranch, Ventana Sierra, Scotia Pines, Morgan Ranch West and Ridge Meadows)

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

City Clerk, City of Grass Valley
Nevada County, California

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

City Clerk, City of Grass Valley
Nevada County, California

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

City Clerk, City of Grass Valley
Nevada County, California

OVERVIEW

Bjorn P. Jones, Engineer of Work for Residential Landscaping and Lighting District No. 1988-2 (Zone I - Morgan Ranch, Zone II - Ventana Sierra Tract 90-03 Annexation No. 1993-1, and Zone III - Scotia Pines Subdivision Annexation No. 30-A, Zone IV – Morgan Ranch West Annexation No. 2010-1, Zone V – Ridge Meadows Annexation 2016-1), 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 I - Morgan Ranch

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 II - Ventana Sierra (Tract 90-03)

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 III - Scotia Pines Subdivision

The installation, maintenance and servicing of landscaping and associated improvements of Parcels A, B, C as delineated on Final Map 91-01, on file with the Nevada County Recorder's Office. 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. The removal of trimmings, rubbish, debris and solid waste.
4. Mosquito abatement.

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 IV – Morgan Ranch West

The installation, maintenance and servicing of public street light facilities including the furnishing and payment of electric power.

Zone V – Ridge Meadows

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by K. Clausen, 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.

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

- PART A - Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.
- PART B - An estimate of the cost of the improvements for Fiscal Year 2025/2026.
- PART C - An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.
- PART D - The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.
- PART E - A diagram showing all parcels of real property within this district. The diagram is keyed to Part C by Assessor's Parcel Number.

PART A **PLANS**

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

The following reference drawings are on file with the office of the City Engineer:

Zone I - Morgan Ranch, Landscape Plans (Dwg. No. 1560)

Zone II - Ventana Sierra, Landscape Plans (Dwg. No. 1689)

Zone III - Scotia Pines, Subdivision Map (Dwg. No. 1719)

Zone IV – Morgan Ranch West, Improvement Plans (Dwg. No. 2000)

Zone V – Ridge Meadows, Improvement and Landscape Plans (Dwg. No. 1453)

PART B **COST ESTIMATE**

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

	ZONE 1 (Morgan Ranch)	ZONE 2 (Ventana Sierra)	ZONE 3 (Scotia Pines)	ZONE 4 (Morgan Ranch West)	ZONE 5 (Ridge Meadows)
COST INFORMATION					
Maintenance Costs	\$59,000	\$1,200	\$1,500	\$7,200	\$7,400
Water and Electricity Servicing	\$9,150	\$2,000	\$1,200	\$170	\$570
County Administrative Fee	\$233	\$151	\$202	\$200	\$220
City Administration Costs	\$500	\$100	\$250	\$180	\$210
Total Direct and Admin Costs	\$68,883	\$3,451	\$3,152	\$7,750	\$8,400
ASSESSMENT INFORMATION					
Direct Costs	\$68,883	\$3,451	\$3,152	\$7,750	\$8,400
Reserve Collections/ (Transfer)	(\$38,800)	\$1,000	\$1,600	(\$7,250)	\$1,100
Net Total Assessment	\$30,083	\$4,451	\$4,752	\$500	\$9,500
FUND BALANCE INFORMATION					
Projected Reserve After FY 2024/2025	\$68,768	(\$1,000)	\$2,688	\$7,720	\$5,902
Interest Earnings	\$114	\$0	\$3	\$30	\$35
Reserve Fund Adjustments	(\$38,800)	\$1,000	\$1,600	(\$7,250)	\$1,100
Projected Reserve at End of Year	\$30,082	\$0	\$4,291	\$500	\$7,037

PART C
ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$30,084.40	\$30,087.77	\$30,082.56

Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$78.34	008-060-048	01056	\$39.17	\$39.17
1	\$78.34	008-060-049	01056	\$39.17	\$39.17
1	\$78.34	008-060-050	01056	\$39.17	\$39.17
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1	\$78.34	008-861-034	01061	\$39.17	\$39.17

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

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PART C
ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

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PART C
ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

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PART C
ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

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1	\$78.34	008-932-005	01061	\$39.17	\$39.17
1	\$78.34	008-932-006	01061	\$39.17	\$39.17
1	\$78.34	008-932-007	01061	\$39.17	\$39.17
1	\$78.34	008-932-008	01061	\$39.17	\$39.17
1	\$78.34	008-932-009	01061	\$39.17	\$39.17
1	\$78.34	008-932-010	01061	\$39.17	\$39.17
1	\$78.34	008-932-011	01061	\$39.17	\$39.17
1	\$78.34	008-932-012	01061	\$39.17	\$39.17
1	\$78.34	008-932-013	01061	\$39.17	\$39.17
1	\$78.34	008-932-014	01061	\$39.17	\$39.17
1	\$78.34	008-932-015	01061	\$39.17	\$39.17
1	\$78.34	008-932-016	01061	\$39.17	\$39.17
1	\$78.34	008-932-017	01061	\$39.17	\$39.17
1	\$78.34	008-932-018	01061	\$39.17	\$39.17
1	\$78.34	008-932-019	01061	\$39.17	\$39.17
1	\$78.34	008-932-020	01061	\$39.17	\$39.17
1	\$78.34	008-932-021	01061	\$39.17	\$39.17
1	\$78.34	008-932-022	01061	\$39.17	\$39.17
1	\$78.34	008-932-023	01061	\$39.17	\$39.17
1	\$78.34	008-932-024	01061	\$39.17	\$39.17
1	\$78.34	008-932-025	01061	\$39.17	\$39.17
1	\$78.34	008-932-026	01061	\$39.17	\$39.17
1	\$78.34	008-932-027	01061	\$39.17	\$39.17
1	\$78.34	008-932-028	01061	\$39.17	\$39.17
1	\$78.34	008-932-029	01061	\$39.17	\$39.17

PART C
ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	\$78.34	008-932-030	01061	\$39.17	\$39.17
1	\$78.34	008-932-031	01061	\$39.17	\$39.17
1	\$78.34	008-932-032	01061	\$39.17	\$39.17
1	\$78.34	008-932-033	01061	\$39.17	\$39.17
1	\$78.34	008-932-034	01061	\$39.17	\$39.17
1	\$78.34	008-932-035	01061	\$39.17	\$39.17
1	\$78.34	008-932-036	01061	\$39.17	\$39.17
1	\$78.34	008-932-037	01061	\$39.17	\$39.17
1	\$78.34	008-932-038	01061	\$39.17	\$39.17
1	\$78.34	008-950-003	01061	\$39.17	\$39.17
1	\$78.34	008-950-004	01061	\$39.17	\$39.17
1	\$78.34	008-950-005	01061	\$39.17	\$39.17
1	\$78.34	008-950-006	01061	\$39.17	\$39.17
1	\$78.34	008-950-007	01061	\$39.17	\$39.17
1	\$78.34	008-950-008	01061	\$39.17	\$39.17
1	\$78.34	008-950-009	01061	\$39.17	\$39.17
1	\$78.34	008-950-010	01061	\$39.17	\$39.17
1	\$78.34	008-950-011	01061	\$39.17	\$39.17
1	\$78.34	008-950-012	01061	\$39.17	\$39.17
1	\$78.34	008-950-013	01061	\$39.17	\$39.17
1	\$78.34	008-950-014	01061	\$39.17	\$39.17
1	\$78.34	008-950-015	01061	\$39.17	\$39.17
1	\$78.34	008-950-016	01061	\$39.17	\$39.17
1	\$78.34	008-950-017	01061	\$39.17	\$39.17
1	\$78.34	008-950-018	01061	\$39.17	\$39.17
1	\$78.34	008-950-019	01061	\$39.17	\$39.17
1	\$78.34	008-950-020	01061	\$39.17	\$39.17
1	\$78.34	008-950-021	01061	\$39.17	\$39.17
1	\$78.34	008-950-022	01061	\$39.17	\$39.17
1	\$78.34	008-950-023	01061	\$39.17	\$39.17
1	\$78.34	008-950-024	01061	\$39.17	\$39.17
1	\$78.34	008-950-025	01061	\$39.17	\$39.17
1	\$78.34	008-950-026	01061	\$39.17	\$39.17
1	\$78.34	008-950-027	01061	\$39.17	\$39.17
1	\$78.34	008-950-028	01061	\$39.17	\$39.17
1	\$78.34	008-950-037	01061	\$39.17	\$39.17
1	\$78.34	008-950-038	01061	\$39.17	\$39.17
1	\$78.34	008-950-039	01061	\$39.17	\$39.17
1	\$78.34	008-950-040	01061	\$39.17	\$39.17
1	\$78.34	008-950-041	01061	\$39.17	\$39.17
1	\$78.34	008-950-042	01061	\$39.17	\$39.17
1	\$78.34	008-950-043	01061	\$39.17	\$39.17
1	\$78.34	008-950-044	01061	\$39.17	\$39.17
1	\$78.34	008-950-045	01061	\$39.17	\$39.17
1	\$78.34	008-950-046	01061	\$39.17	\$39.17
1	\$78.34	008-950-047	01061	\$39.17	\$39.17
1	\$78.34	008-950-048	01061	\$39.17	\$39.17

PART C
ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	\$78.34	008-950-049	01061	\$39.17	\$39.17
1	\$78.34	008-950-050	01061	\$39.17	\$39.17
1	\$78.34	008-950-051	01061	\$39.17	\$39.17
1	\$78.34	008-950-055	01061	\$39.17	\$39.17
1	\$78.34	008-950-058	01061	\$39.17	\$39.17
1	\$78.34	008-950-060	01061	\$39.17	\$39.17
1	\$78.34	008-950-061	01056	\$39.17	\$39.17
1	\$78.34	008-950-062	01056	\$39.17	\$39.17
1	\$78.34	008-950-063	01056	\$39.17	\$39.17
1	\$78.34	008-950-064	01056	\$39.17	\$39.17
1	\$78.34	008-950-065	01061	\$39.17	\$39.17
1	\$78.34	008-950-066	01061	\$39.17	\$39.17
1	\$78.34	008-950-067	01061	\$39.17	\$39.17
1	\$78.34	008-950-068	01061	\$39.17	\$39.17
1	\$78.34	008-950-069	01061	\$39.17	\$39.17
1	\$78.34	008-950-070	01061	\$39.17	\$39.17
1	\$78.34	008-950-071	01061	\$39.17	\$39.17
1	\$78.34	008-950-072	01061	\$39.17	\$39.17
1	\$78.34	008-950-073	01061	\$39.17	\$39.17
1	\$78.34	008-950-074	01056	\$39.17	\$39.17
1	\$78.34	008-950-075	01056	\$39.17	\$39.17
1	\$78.34	008-950-076	01061	\$39.17	\$39.17
1	\$78.34	008-960-003	01061	\$39.17	\$39.17
1	\$78.34	008-960-004	01061	\$39.17	\$39.17
1	\$78.34	008-960-005	01061	\$39.17	\$39.17
1	\$78.34	008-960-006	01061	\$39.17	\$39.17
1	\$78.34	008-960-007	01061	\$39.17	\$39.17
1	\$78.34	008-960-008	01061	\$39.17	\$39.17
1	\$78.34	008-960-010	01061	\$39.17	\$39.17
1	\$78.34	008-960-014	01061	\$39.17	\$39.17
1	\$78.34	008-960-015	01061	\$39.17	\$39.17
1	\$78.34	008-960-016	01061	\$39.17	\$39.17
1	\$78.34	008-960-017	01061	\$39.17	\$39.17
1	\$78.34	008-960-018	01061	\$39.17	\$39.17
1	\$78.34	008-960-019	01061	\$39.17	\$39.17
1	\$78.34	008-960-020	01061	\$39.17	\$39.17
1	\$78.34	008-960-021	01061	\$39.17	\$39.17
1	\$78.34	008-960-022	01061	\$39.17	\$39.17
1	\$78.34	008-960-023	01061	\$39.17	\$39.17
1	\$78.34	008-960-024	01061	\$39.17	\$39.17
1	\$78.34	008-960-028	01061	\$39.17	\$39.17
1	\$78.34	008-960-029	01061	\$39.17	\$39.17
1	\$78.34	008-960-030	01061	\$39.17	\$39.17
1	\$78.34	008-960-031	01061	\$39.17	\$39.17
1	\$78.34	008-960-032	01061	\$39.17	\$39.17
1	\$78.34	008-960-033	01061	\$39.17	\$39.17
1	\$78.34	008-960-034	01061	\$39.17	\$39.17

PART C
ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	\$78.34	008-960-040	01061	\$39.17	\$39.17
1	\$78.34	008-960-041	01061	\$39.17	\$39.17
1	\$78.34	008-960-042	01061	\$39.17	\$39.17
1	\$78.34	008-960-043	01061	\$39.17	\$39.17
1	\$78.34	008-960-044	01061	\$39.17	\$39.17
1	\$78.34	008-970-002	01056	\$39.17	\$39.17
1	\$78.34	008-970-003	01056	\$39.17	\$39.17
1	\$78.34	008-970-004	01056	\$39.17	\$39.17
1	\$78.34	008-970-005	01056	\$39.17	\$39.17
1	\$78.34	008-970-006	01056	\$39.17	\$39.17
1	\$78.34	008-970-007	01056	\$39.17	\$39.17
1	\$78.34	008-970-008	01056	\$39.17	\$39.17
1	\$78.34	008-970-009	01056	\$39.17	\$39.17
1	\$78.34	008-970-010	01056	\$39.17	\$39.17
1	\$78.34	008-970-011	01056	\$39.17	\$39.17
1	\$78.34	008-970-012	01056	\$39.17	\$39.17
1	\$78.34	008-970-014	01056	\$39.17	\$39.17
1	\$78.34	008-970-015	01056	\$39.17	\$39.17
1	\$78.34	008-970-016	01056	\$39.17	\$39.17
1	\$78.34	008-970-017	01056	\$39.17	\$39.17
1	\$78.34	008-970-018	01056	\$39.17	\$39.17
1	\$78.34	008-970-019	01056	\$39.17	\$39.17
1	\$78.34	008-970-020	01056	\$39.17	\$39.17
1	\$78.34	008-970-021	01056	\$39.17	\$39.17
1	\$78.34	008-970-022	01056	\$39.17	\$39.17
1	\$78.34	008-970-023	01056	\$39.17	\$39.17
1	\$78.34	008-970-024	01056	\$39.17	\$39.17
1	\$78.34	008-970-025	01056	\$39.17	\$39.17
1	\$78.34	008-970-026	01056	\$39.17	\$39.17
1	\$78.34	008-970-027	01056	\$39.17	\$39.17
1	\$78.34	008-970-028	01056	\$39.17	\$39.17
1	\$78.34	008-970-029	01056	\$39.17	\$39.17
1	\$78.34	008-970-030	01056	\$39.17	\$39.17
1	\$78.34	008-970-031	01056	\$39.17	\$39.17
1	\$78.34	008-970-032	01056	\$39.17	\$39.17
1	\$78.34	008-970-033	01056	\$39.17	\$39.17
1	\$78.34	008-970-034	01056	\$39.17	\$39.17
1	\$78.34	008-970-036	01061	\$39.17	\$39.17
1	\$78.34	008-970-037	01061	\$39.17	\$39.17
1	\$78.34	008-970-039	01061	\$39.17	\$39.17
1	\$78.34	008-970-040	01056	\$39.17	\$39.17
1	\$78.34	008-970-041	01056	\$39.17	\$39.17
1	\$78.34	008-970-042	01056	\$39.17	\$39.17
1	\$78.34	008-970-043	01056	\$39.17	\$39.17
1	\$78.34	008-970-044	01056	\$39.17	\$39.17
1	\$78.34	008-970-045	01056	\$39.17	\$39.17
1	\$78.34	008-970-046	01056	\$39.17	\$39.17

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	\$78.34	008-970-047	01056	\$39.17	\$39.17
1	\$78.34	008-970-048	01056	\$39.17	\$39.17
1	\$78.34	008-970-049	01056	\$39.17	\$39.17
1	\$78.34	008-970-050	01056	\$39.17	\$39.17
1	\$78.34	008-970-051	01056	\$39.17	\$39.17
1	\$78.34	008-970-052	01056	\$39.17	\$39.17
1	\$78.34	008-970-053	01056	\$39.17	\$39.17
1	\$78.34	008-970-054	01056	\$39.17	\$39.17
1	\$78.34	008-970-055	01056	\$39.17	\$39.17
1	\$78.34	008-970-056	01056	\$39.17	\$39.17
1	\$78.34	008-970-057	01056	\$39.17	\$39.17
1	\$78.34	008-970-058	01056	\$39.17	\$39.17
1	\$78.34	008-970-059	01056	\$39.17	\$39.17
1	\$78.34	008-970-060	01056	\$39.17	\$39.17
1	\$78.34	008-970-061	01056	\$39.17	\$39.17
1	\$78.34	008-970-062	01056	\$39.17	\$39.17
1	\$78.34	008-970-063	01056	\$39.17	\$39.17
384	\$30,082.56	Subtotal - Developed Land		\$15,041.28	\$15,041.28

PART C

ASSESSMENT ROLL

Zone 2 - Ventana Sierra (Tract 90-03)

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$4,451.00	\$6,116.10	\$4,450.94

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
-		-	-	-----	
1	234.26	004-630-002	01061	117.13	117.13
1	234.26	004-630-003	01061	117.13	117.13
1	234.26	004-630-004	01061	117.13	117.13
1	234.26	004-630-005	01061	117.13	117.13
1	234.26	004-630-006	01061	117.13	117.13
1	234.26	004-630-007	01061	117.13	117.13
1	234.26	004-630-008	01061	117.13	117.13
1	234.26	004-630-009	01061	117.13	117.13
1	234.26	004-630-010	01061	117.13	117.13
1	234.26	004-630-011	01061	117.13	117.13
1	234.26	004-630-012	01061	117.13	117.13
1	234.26	004-630-013	01061	117.13	117.13
1	234.26	004-630-014	01061	117.13	117.13
1	234.26	004-630-015	01061	117.13	117.13
1	234.26	004-630-016	01061	117.13	117.13
1	234.26	004-630-017	01061	117.13	117.13
1	234.26	004-630-020	01061	117.13	117.13
1	234.26	004-630-021	01061	117.13	117.13
1	234.26	004-630-023	01061	117.13	117.13
19	\$4,450.94			\$2,225.47	\$2,225.47

PART C

ASSESSMENT ROLL

Zone 3 - Scotia Pines Subdivision

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$4,752.00	\$4,752.04	\$4,752.00

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	86.40	029-330-001	01000	43.20	43.20
1	86.40	029-330-002	01000	43.20	43.20
1	86.40	029-330-003	01000	43.20	43.20
1	86.40	029-330-005	01000	43.20	43.20
1	86.40	029-330-006	01000	43.20	43.20
1	86.40	029-330-007	01000	43.20	43.20
1	86.40	029-330-008	01000	43.20	43.20
1	86.40	029-330-009	01000	43.20	43.20
1	86.40	029-330-010	01000	43.20	43.20
1	86.40	029-330-011	01000	43.20	43.20
1	86.40	029-330-012	01000	43.20	43.20
1	86.40	029-330-013	01000	43.20	43.20
1	86.40	029-330-014	01000	43.20	43.20
1	86.40	029-330-015	01000	43.20	43.20
1	86.40	029-330-016	01000	43.20	43.20
1	86.40	029-330-017	01000	43.20	43.20
1	86.40	029-330-018	01000	43.20	43.20
1	86.40	029-330-019	01000	43.20	43.20
1	86.40	029-330-020	01000	43.20	43.20
1	86.40	029-330-021	01000	43.20	43.20
1	86.40	029-330-022	01000	43.20	43.20
1	86.40	029-330-023	01000	43.20	43.20
1	86.40	029-330-024	01000	43.20	43.20
1	86.40	029-330-026	01000	43.20	43.20
1	86.40	029-330-027	01000	43.20	43.20
1	86.40	029-330-030	01000	43.20	43.20
1	86.40	029-330-031	01000	43.20	43.20
1	86.40	029-330-032	01000	43.20	43.20
1	86.40	029-330-033	01000	43.20	43.20
1	86.40	029-330-034	01000	43.20	43.20
1	86.40	029-330-035	01000	43.20	43.20
1	86.40	029-330-036	01000	43.20	43.20
1	86.40	029-330-037	01000	43.20	43.20
1	86.40	029-330-038	01000	43.20	43.20
1	86.40	029-330-039	01000	43.20	43.20

PART C

ASSESSMENT ROLL

Zone 3 - Scotia Pines Subdivision

1	86.40	029-330-040	01000	43.20	43.20
1	86.40	029-330-041	01000	43.20	43.20
1	86.40	029-330-042	01000	43.20	43.20
1	86.40	029-330-043	01000	43.20	43.20
1	86.40	029-330-044	01000	43.20	43.20
1	86.40	029-330-047	01000	43.20	43.20
1	86.40	029-330-048	01000	43.20	43.20
1	86.40	029-330-049	01000	43.20	43.20
1	86.40	029-330-050	01000	43.20	43.20
1	86.40	029-330-051	01000	43.20	43.20
1	86.40	029-330-052	01000	43.20	43.20
1	86.40	029-330-053	01000	43.20	43.20
1	86.40	029-330-054	01000	43.20	43.20
1	86.40	029-330-055	01000	43.20	43.20
1	86.40	029-330-056	01000	43.20	43.20
1	86.40	029-330-061	01000	43.20	43.20
1	86.40	029-330-062	01000	43.20	43.20
1	86.40	029-330-064	01000	43.20	43.20
1	86.40	029-330-065	01000	43.20	43.20
1	86.40	029-330-066	01000	43.20	43.20
55	\$4,752.00			\$2,376.00	\$2,376.00

PART C
ASSESSMENT ROLL

Zone 4 - Morgan Ranch West

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$500.00	\$606.63	\$500.00

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
-	-	-	-	-	-
1	20.00	004-660-002	01056	10.00	10.00
1	20.00	004-660-003	01056	10.00	10.00
1	20.00	004-660-004	01056	10.00	10.00
1	20.00	004-660-005	01056	10.00	10.00
1	20.00	004-660-006	01056	10.00	10.00
1	20.00	004-660-007	01056	10.00	10.00
1	20.00	004-660-008	01056	10.00	10.00
1	20.00	004-660-009	01056	10.00	10.00
1	20.00	004-660-010	01056	10.00	10.00
1	20.00	004-660-011	01056	10.00	10.00
1	20.00	004-660-012	01056	10.00	10.00
1	20.00	004-660-013	01056	10.00	10.00
1	20.00	004-660-014	01056	10.00	10.00
1	20.00	004-660-015	01056	10.00	10.00
1	20.00	004-660-016	01056	10.00	10.00
1	20.00	004-660-017	01056	10.00	10.00
1	20.00	004-660-018	01056	10.00	10.00
1	20.00	004-660-019	01056	10.00	10.00
1	20.00	004-660-020	01056	10.00	10.00
1	20.00	004-660-021	01056	10.00	10.00
1	20.00	004-660-022	01056	10.00	10.00
1	20.00	004-660-023	01056	10.00	10.00
1	20.00	004-660-024	01056	10.00	10.00
1	20.00	004-660-029	01056	10.00	10.00
1	20.00	004-660-027	01056	10.00	10.00
25	\$500.00			\$250.00	\$250.00

PART C

ASSESSMENT ROLL

Zone 5 - Ridge Meadows

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$9,500.00	\$11,094.38	\$9,500.12

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
-	-	-	-	-	-
1	256.76	008-980-001	01056	128.38	128.38
1	256.76	008-980-002	01056	128.38	128.38
1	256.76	008-980-003	01056	128.38	128.38
1	256.76	008-980-004	01056	128.38	128.38
1	256.76	008-980-005	01056	128.38	128.38
1	256.76	008-980-006	01056	128.38	128.38
1	256.76	008-980-007	01056	128.38	128.38
1	256.76	008-980-008	01056	128.38	128.38
1	256.76	008-980-009	01056	128.38	128.38
1	256.76	008-980-010	01056	128.38	128.38
1	256.76	008-980-011	01056	128.38	128.38
1	256.76	008-980-012	01056	128.38	128.38
1	256.76	008-980-013	01056	128.38	128.38
1	256.76	008-980-014	01056	128.38	128.38
1	256.76	008-980-015	01056	128.38	128.38
1	256.76	008-980-016	01056	128.38	128.38
1	256.76	008-980-017	01056	128.38	128.38
1	256.76	008-980-018	01056	128.38	128.38
1	256.76	008-980-019	01056	128.38	128.38
1	256.76	008-980-020	01056	128.38	128.38
1	256.76	008-980-021	01056	128.38	128.38
1	256.76	008-980-022	01056	128.38	128.38
1	256.76	008-980-023	01056	128.38	128.38
1	256.76	008-980-024	01056	128.38	128.38
1	256.76	008-980-025	01056	128.38	128.38
1	256.76	008-980-026	01056	128.38	128.38
1	256.76	008-980-027	01056	128.38	128.38
1	256.76	008-980-028	01056	128.38	128.38
1	256.76	008-980-029	01056	128.38	128.38
1	256.76	008-980-030	01056	128.38	128.38
1	256.76	008-980-031	01056	128.38	128.38
1	256.76	008-980-032	01056	128.38	128.38
1	256.76	008-980-033	01056	128.38	128.38
1	256.76	008-980-034	01056	128.38	128.38
1	256.76	008-980-035	01056	128.38	128.38
1	256.76	008-980-036	01056	128.38	128.38
1	256.76	008-980-037	01056	128.38	128.38
37	\$9,500.12			\$4,750.06	\$4,750.06

PART D

METHOD OF APPORTIONING

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

ZONE I - Morgan Ranch

The Morgan Ranch Subdivision was annexed into the 1988-2 Residential L&L District in 1996. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$87.00 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone I.

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 assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025, and the total assessment needed for FY 2025/2026, the levy will be increased \$1.98 per dwelling unit to \$78.34 per dwelling unit in accordance with the Consumer Price Index.

The total assessment for 2024/2025 was \$29,322.24. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$30,087.77. The actual total assessment will be \$30,082.56. 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 number of parcels.

ZONE II - Ventana Sierra (Tract 90-03)

The Ventana Sierra Subdivision was annexed into the 1988-2 Residential L&L District in 1993. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$190.00 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone II.

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 assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total number of parcels in Ventana Sierra as of 6/1/2025 and the total assessment needed for FY 2025/2026, the levy will be increased \$41.32 per dwelling unit to \$234.26 per dwelling unit in accordance with the Consumer Price Index.

The total annual assessment for 2024/2025 was \$3,665.86. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$6,116.10. The actual total assessment will be \$4,450.94. 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 number of parcels.

ZONE III - Scotia Pines Subdivision

The Scotia Pines Subdivision was annexed into the 1988-2 Residential L&L District in 1996. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$66.27 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone III.

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 assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025 and the total assessment needed for FY 2025/2026, the levy will be increased \$2.20 per dwelling unit to \$86.40 per dwelling unit in accordance with the CPI.

The total annual assessment for 2024/2025 was \$4,631.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$4,752.04. The actual total assessment will be \$4,752.00. 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 number of parcels.

ZONE IV - Morgan Ranch West

The Morgan Ranch West Subdivision was annexed into the 1988-2 Residential L&L District in 2010. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$51.08 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone IV.

The street lights in Morgan Ranch West and the maintenance of those street lights are of entirely local and special benefit to the parcels in Morgan Ranch West, and no general benefits are provided by them. The street lighting services funded by the District constitute residential street lighting which provides safety lighting and sidewalk and parking illumination for the special benefit of assessed parcels.

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 assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025, and the total assessment needed for FY 2025/2026, the levy will remain unchanged at \$20.00 per dwelling unit.

The total annual assessment for 2024/2025 was \$500. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$606.63. The actual total assessment will be \$500.00. 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 number of parcels.

ZONE V – Ridge Meadows

The Ridge Meadows Subdivision was annexed into the 1988-2 Residential L&L District in 2016. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$239.72 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone V.

The landscaping, irrigation and street lights in Ridge Meadows and the maintenance of the landscaping, irrigation and street lights are of entirely local and special benefit to the parcels in Ridge Meadows, and no general benefits are provided by them. The street lighting services funded by the District constitute residential street lighting which provides safety lighting and sidewalk and parking illumination for the special benefit of assessed parcels.

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 assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025, and the total assessment needed for FY 2025/2026, the levy will be increased \$30.54 per dwelling unit to \$256.76 per dwelling unit in accordance with the CPI.

The total annual assessment for 2024/2025 was \$8,370.14. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$11,094.38. The actual total assessment will be \$9,500.12. 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 number of parcels.

PART E
ASSESSMENT DIAGRAM

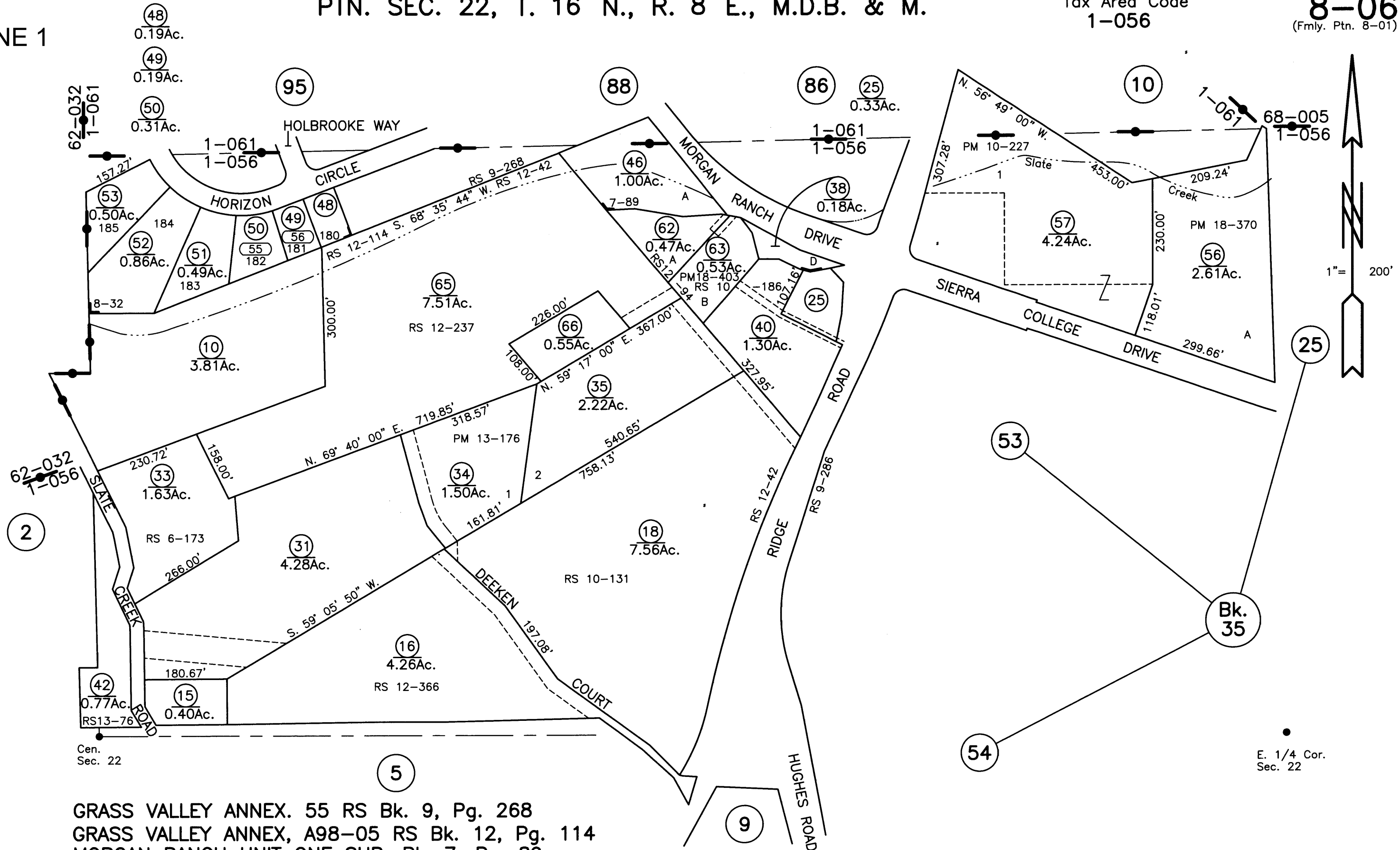
The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Landscaping and Lighting District.

ZONE 1

PTN. SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-056

8-06
(Fmly. Ptn. 8-01)



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.

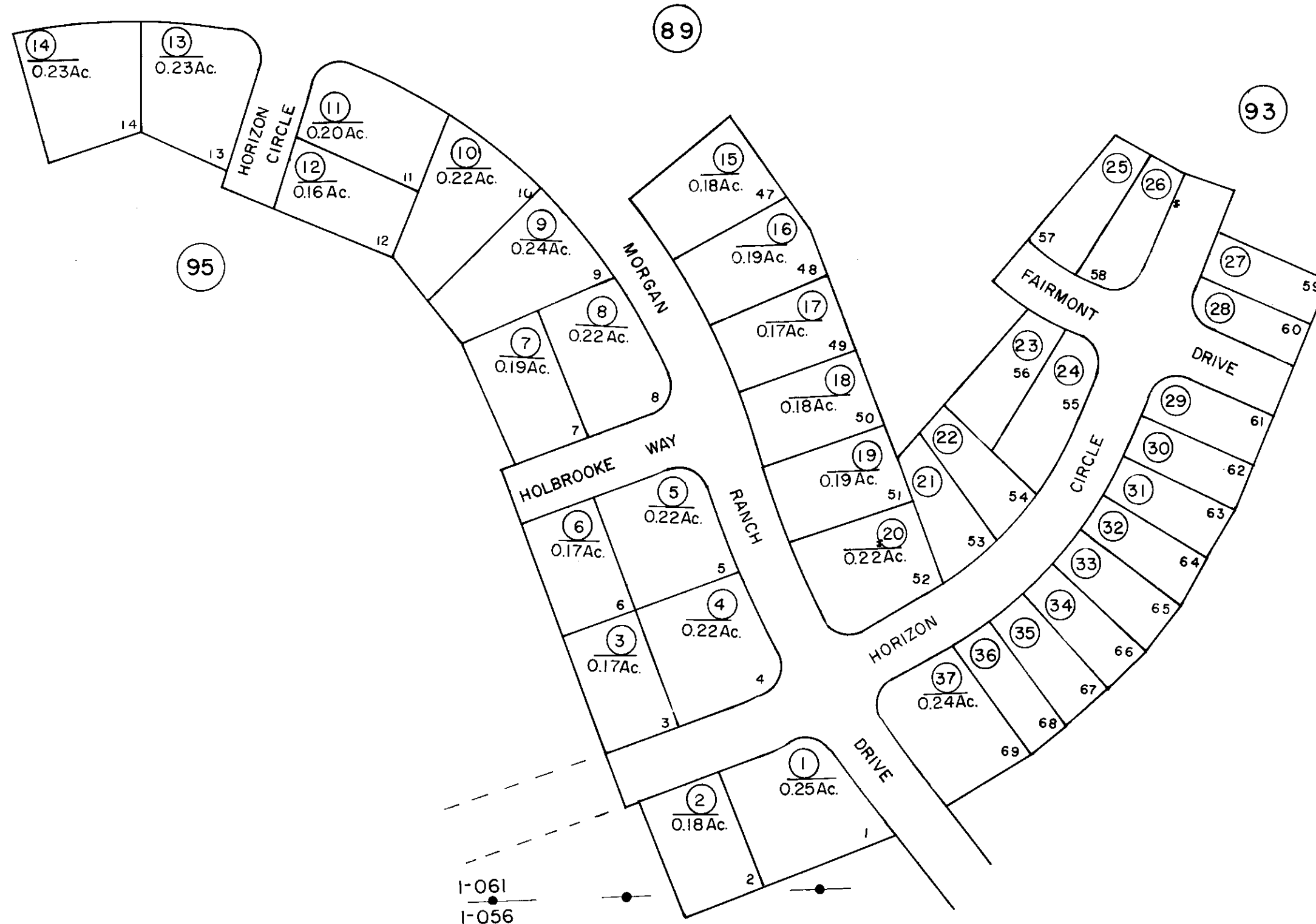
1-1-99
1-1-00
1-1-02
1-1-03
1-1-05
1-1-06
1-1-07

Assessor's Map Bk. 8 -Pg.06
County of Nevada, Calif.
1998

Last Updated 8-7-08

NW 12/98

ZONE 1



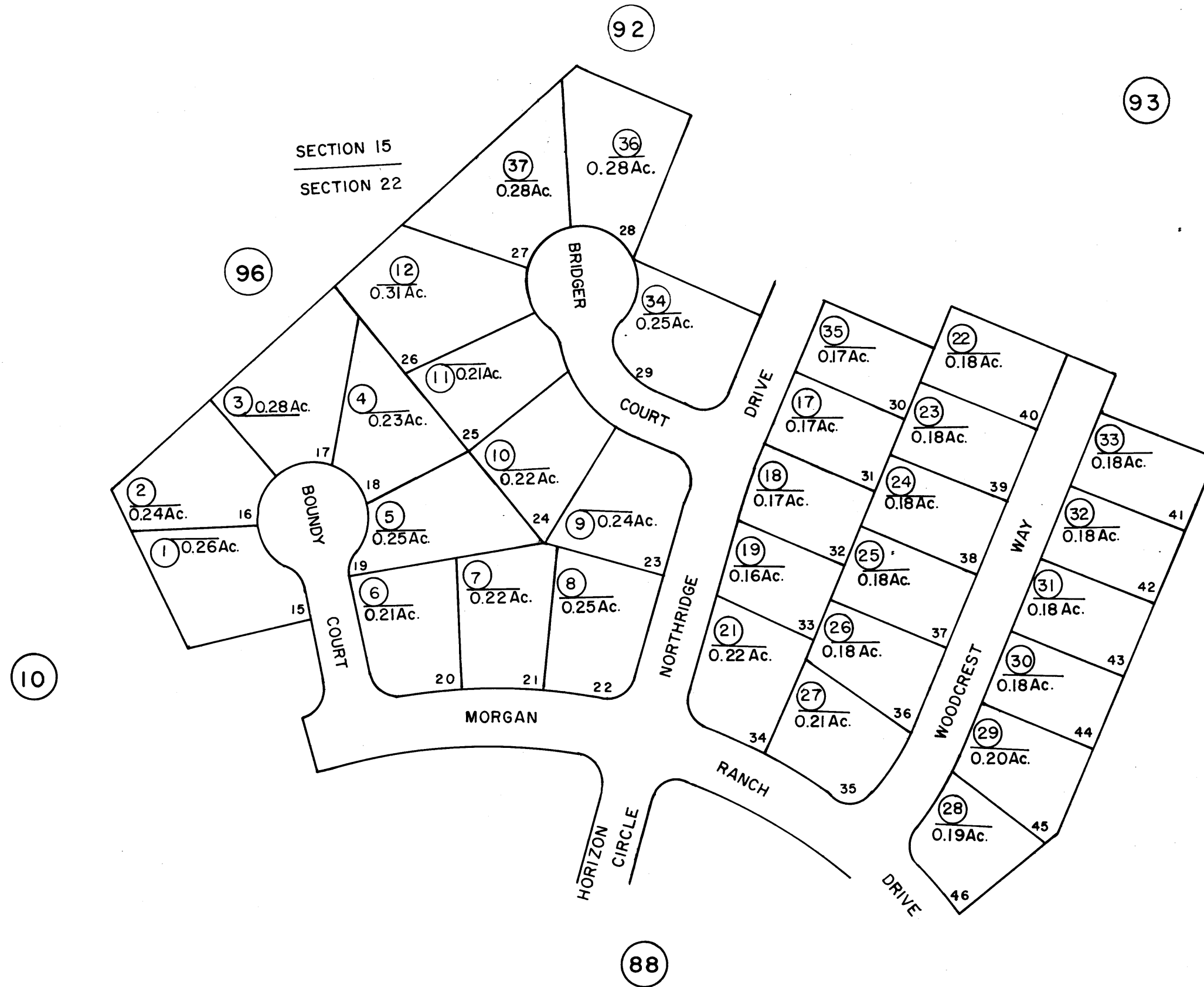
MORGAN RANCH UNIT ONE SUB. Bk. 7 Pg. 89

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.

Assessor's Map Bk. 8 - Pg. 88
County of Nevada, Calif.

1988 3-1-89 3-1-95
3-1-90 3-1-96
3-1-91 1-1-00
3-1-93 1-1-03
3-1-94

ZONE 1



MORGAN RANCH UNIT ONE SUB. Bk. 7 Pg. 89

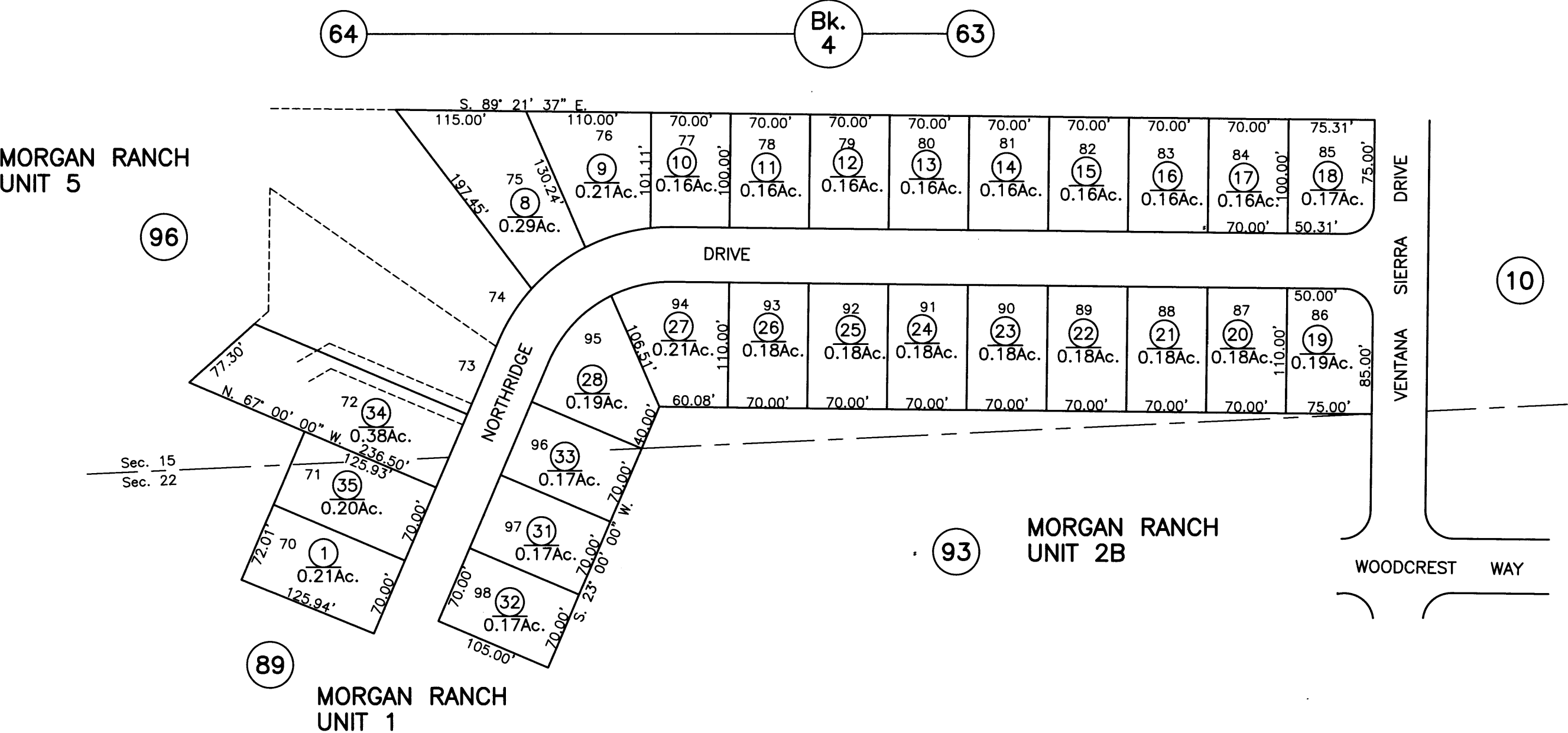
ASSESSOR'S PARCEL MAP
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Assessor's Map Bk. 8 - Pg. 89
County of Nevada, Calif.

1988 3-1-89 3-1-95
3-1-90 3-1-96
3-1-91 1-1-97
3-1-92 1-1-99
3-1-94 1-1-00
1-1-06

7-88 ABE

ZONE 1



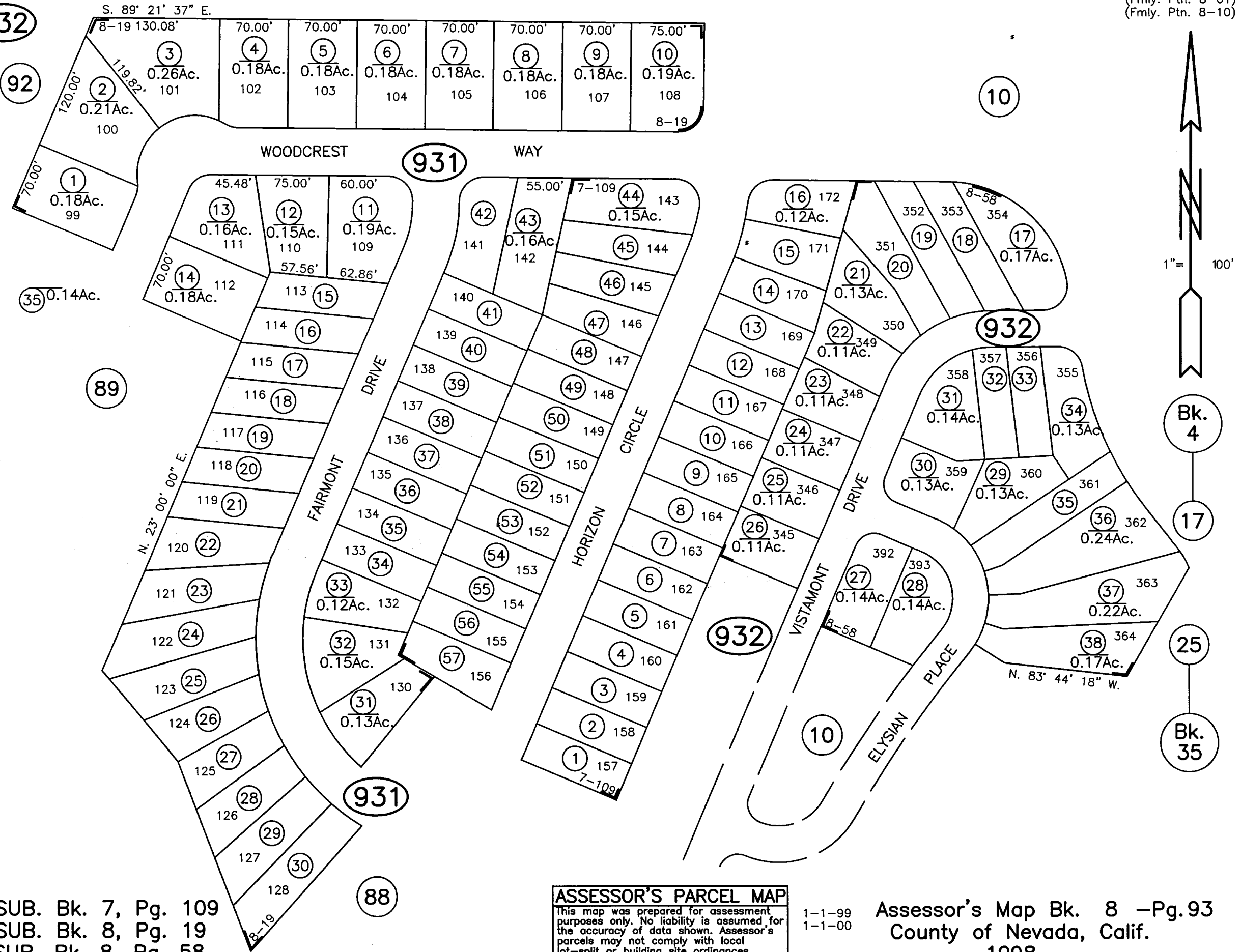
MORGAN RANCH UNIT 2A SUB. Bk. 7, Pg. 100

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.

1-1-00
1-1-01
1-1-02
1-1-03
1-1-06
Assessor's Map Bk. 8 -Pg.92
County of Nevada, Calif.
1999

Zone 1

- | | | |
|--------------|--------------|--------------|
| (15) 0.10Ac. | (38) 0.10Ac. | (1) 0.10Ac. |
| (16) 0.10Ac. | (39) 0.10Ac. | (2) 0.10Ac. |
| (17) 0.10Ac. | (40) 0.10Ac. | (3) 0.10Ac. |
| (18) 0.10Ac. | (41) 0.10Ac. | (4) 0.10Ac. |
| (19) 0.10Ac. | (42) 0.13Ac. | (5) 0.10Ac. |
| (20) 0.10Ac. | (43) 0.11Ac. | (6) 0.10Ac. |
| (21) 0.10Ac. | (44) 0.11Ac. | (7) 0.10Ac. |
| (22) 0.13Ac. | (45) 0.10Ac. | (8) 0.10Ac. |
| (23) 0.14Ac. | (46) 0.10Ac. | (9) 0.10Ac. |
| (24) 0.16Ac. | (47) 0.10Ac. | (10) 0.10Ac. |
| (25) 0.14Ac. | (48) 0.10Ac. | (11) 0.10Ac. |
| (26) 0.12Ac. | (49) 0.10Ac. | (12) 0.10Ac. |
| (27) 0.11Ac. | (50) 0.10Ac. | (13) 0.10Ac. |
| (28) 0.12Ac. | (51) 0.10Ac. | (14) 0.10Ac. |
| (29) 0.13Ac. | (52) 0.10Ac. | (15) 0.11Ac. |
| (30) 0.15Ac. | (53) 0.10Ac. | (16) 0.12Ac. |
| (31) 0.10Ac. | (54) 0.10Ac. | (18) 0.12Ac. |
| (32) 0.10Ac. | (55) 0.10Ac. | (19) 0.12Ac. |
| (33) 0.10Ac. | (56) 0.10Ac. | (20) 0.15Ac. |
| (34) 0.10Ac. | (57) 0.11Ac. | (32) 0.09Ac. |
| (35) 0.10Ac. | | (33) 0.09Ac. |



MORGAN RANCH UNIT 2B SUB. Bk. 7, Pg. 109
MORGAN RANCH UNIT 2C SUB. Bk. 8, Pg. 19
MORGAN RANCH UNIT 4A SUB. Bk. 8, Pg. 58

ZONE 1

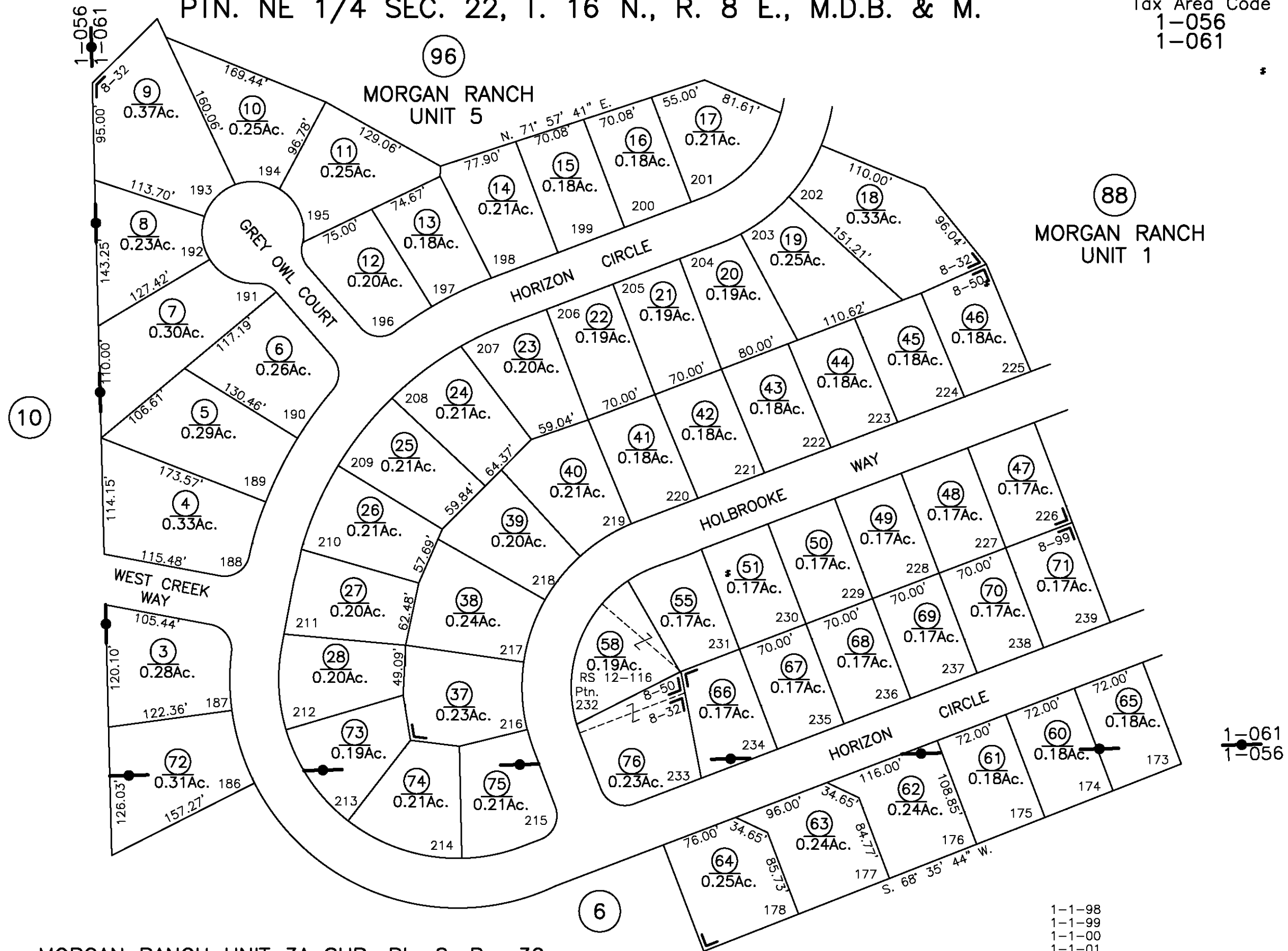
PTN. NE 1/4 SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code

1-056
1-061

8-95

(Fmly. Ptn. 1-10)
(Fmly. Ptn. 8-01)
(Fmly. Ptn. 8-06, 8-10)



MORGAN RANCH UNIT 3A SUB. Bk. 8, Pg. 32
MORGAN RANCH UNIT 3B SUB. Bk. 8, Pg. 50
MORGAN RANCH UNIT 3C SUB. Bk. 8, Pg. 99
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.

1-1-98
1-1-99
1-1-00
1-1-01
1-1-02
1-1-03
1-1-04
1-1-05
1-1-06
1-1-09

Assessor's Map Bk. 8 -Pg.95
County of Nevada, Calif.
1997

LAST UPDATE: 2-2-12

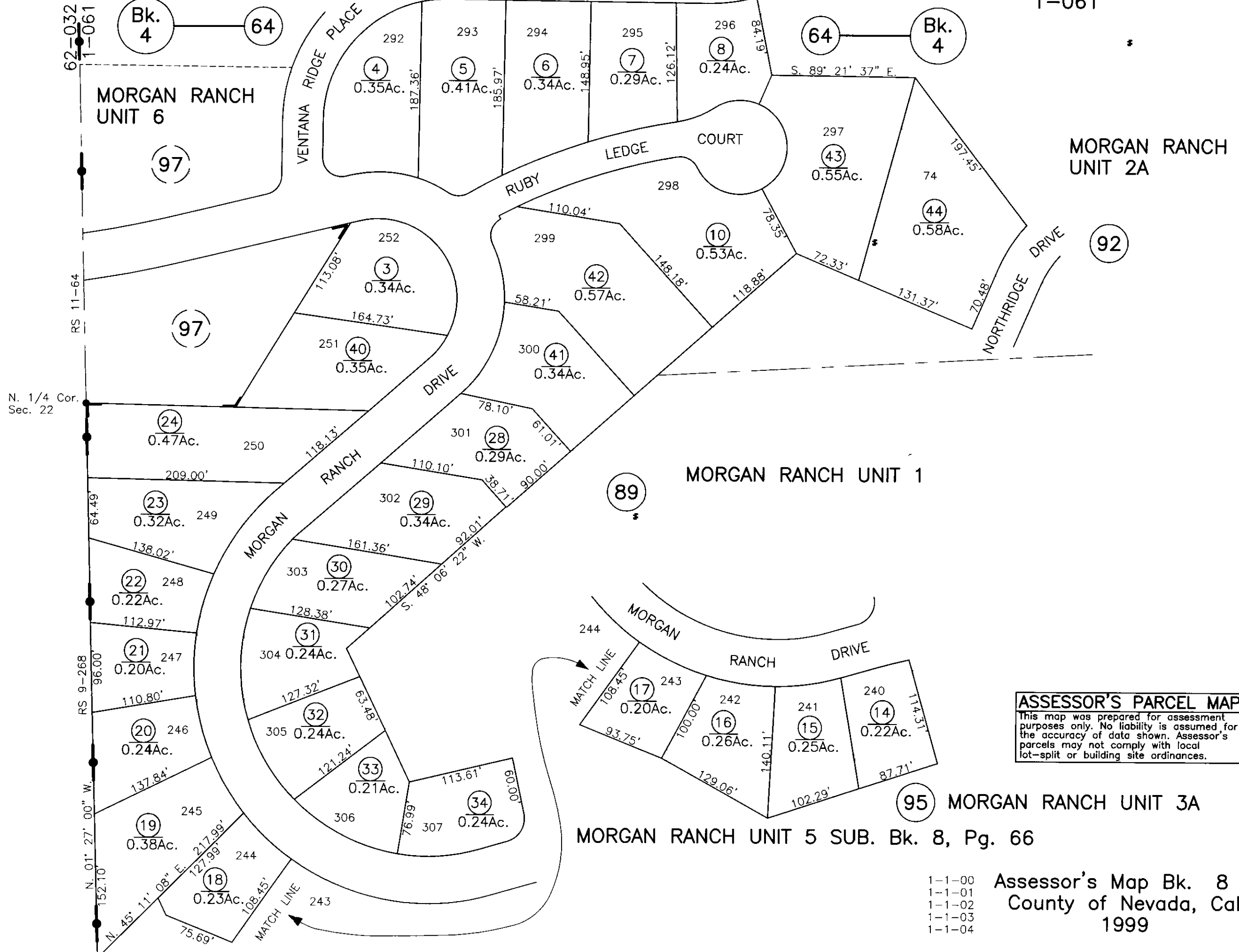
mim 9/97

ZONE 1

PTN. SEC'S 15 & 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-061

8-96
(Fmly. Ptn. 8-10)



1-1-00
1-1-01
1-1-02
1-1-03
1-1-04

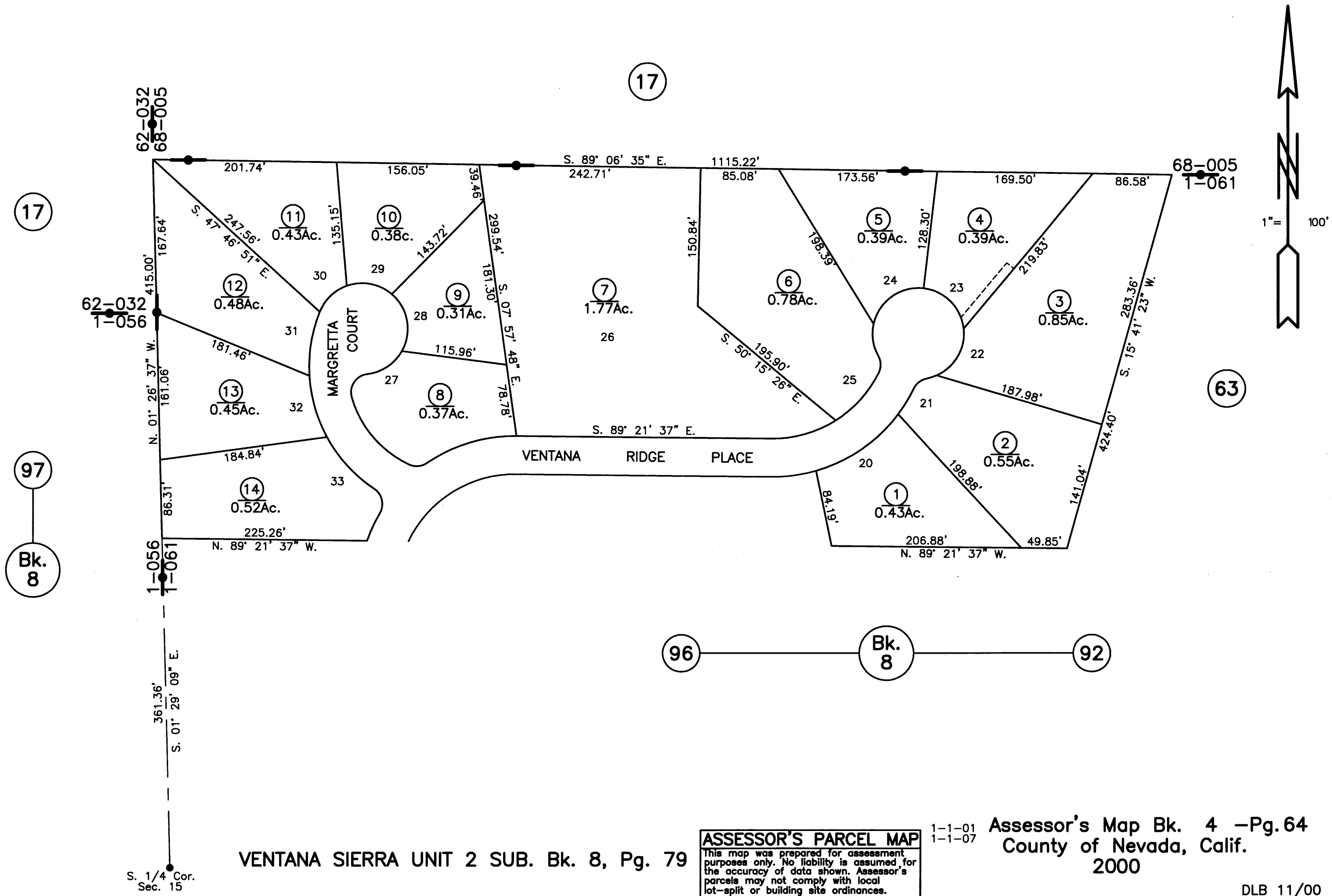
Assessor's Map Bk. 8 -Pg.96
County of Nevada, Calif.
1999

ZONE 2

PTN. S.E. 1/4 SEC. 15, T. 16 N., R. 8 E., M.D.B. & M.

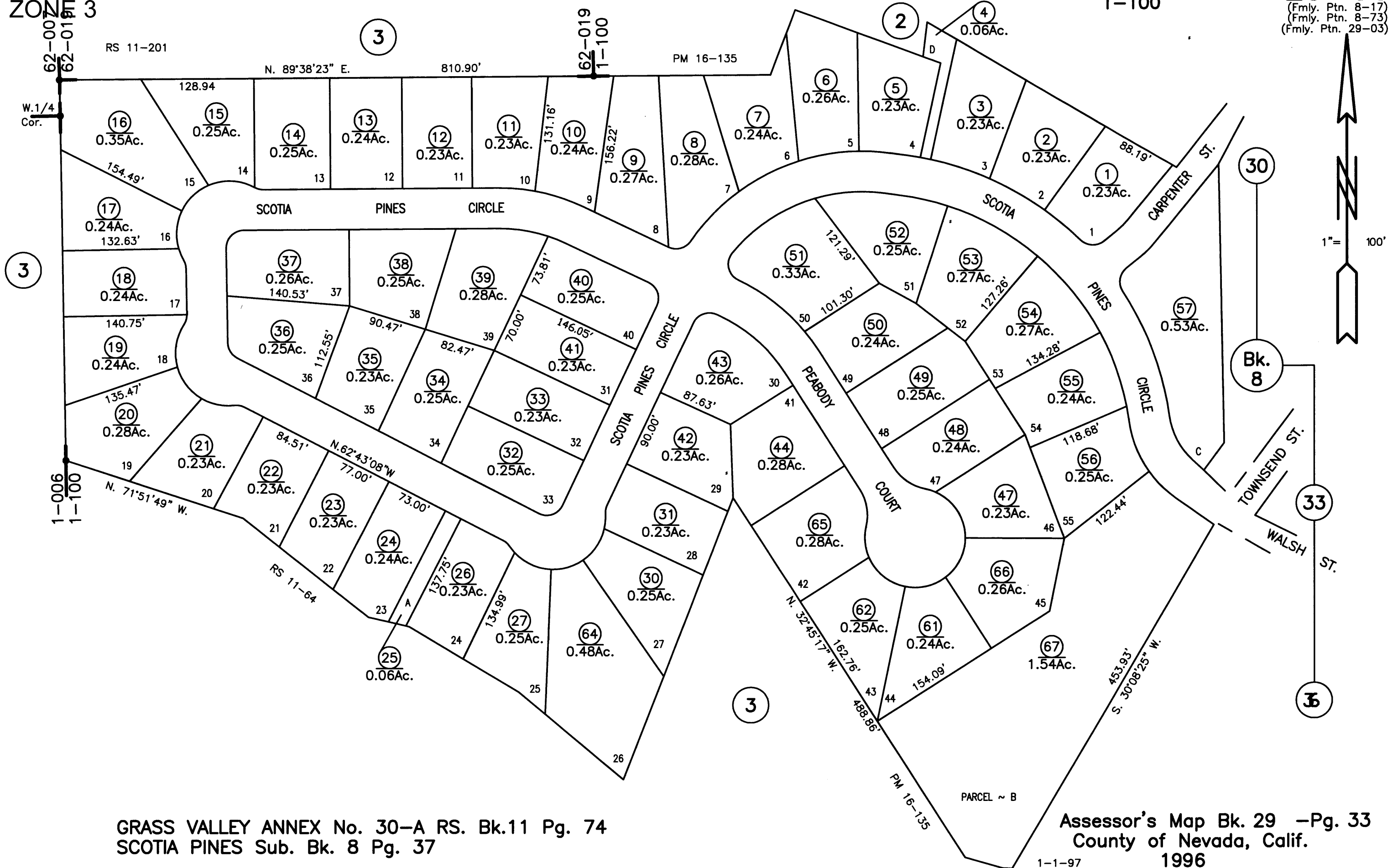
Tax Area Code
1-061

4-64
(Fmly. Ptn. 04-17)



ASSESSOR'S PARCEL MAP
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ZONE 3



GRASS VALLEY ANNEX No. 30-A RS. Bk.11 Pg. 74
SCOTIA PINES Sub. Bk. 8 Pg. 37

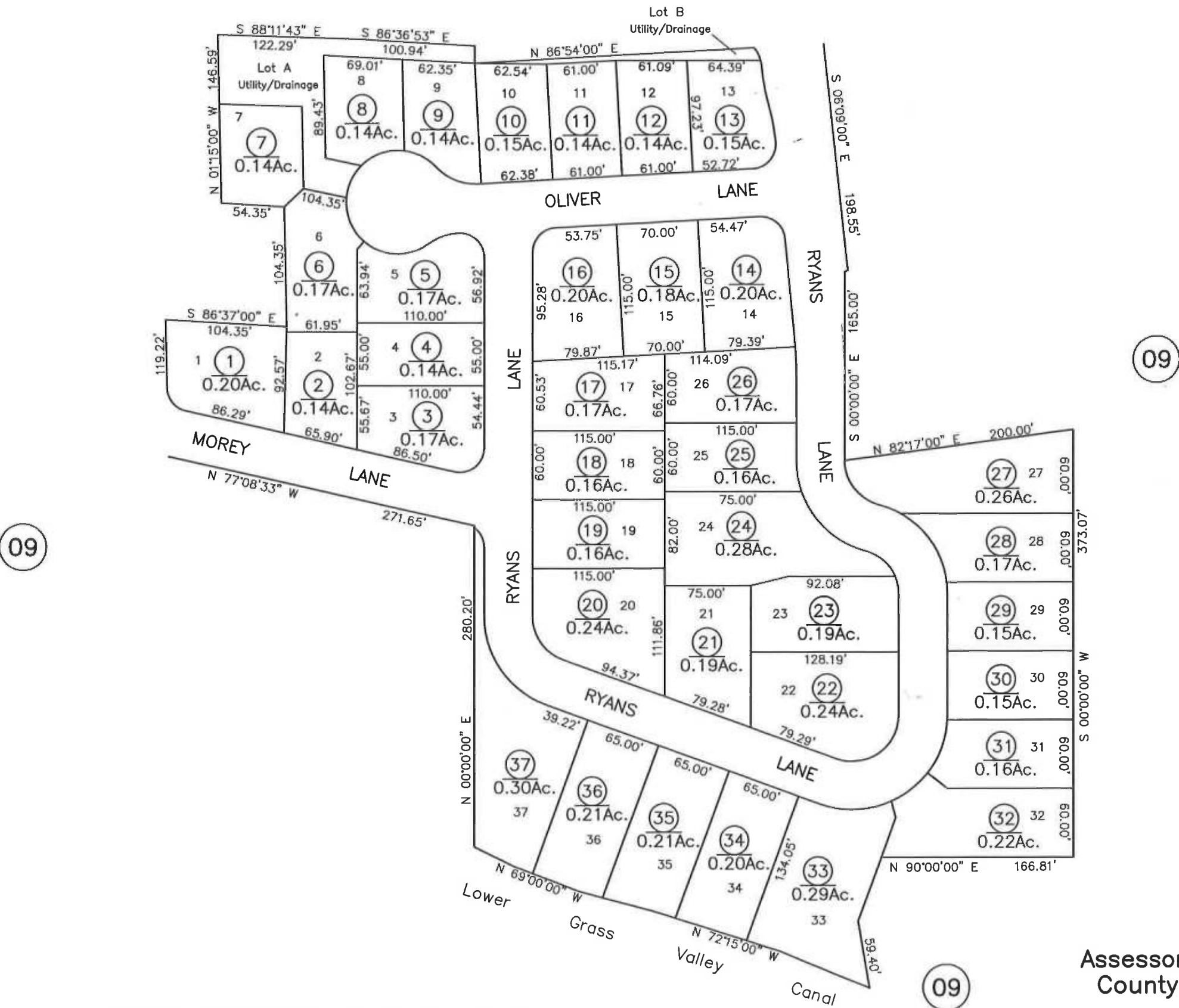
Assessor's Map Bk. 29 -Pg. 33
County of Nevada, Calif.
1996

1-1-97
1-1-98
1-1-07

W.W. 1/96



NW 12/05



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.