

**CITY OF RIVERBANK
ENGINEER'S ANNUAL LEVY REPORT
Riverbank Storm Drain District No. 2006-01
(Heartlands)
Fiscal Year 2008/2009**

This District may also be referred to as:
RIVERBANK BENEFIT ASSESSMENT DISTRICT NO. 2006-01

INTENT MEETING **May 12, 2008**
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ENGINEER'S REPORT AFFIDAVIT

City of Riverbank,
County of Stanislaus, State of California

RIVERBANK STORM DRAIN DISTRICT No. 2006-01 (HEARTLANDS)

The District includes all parcels of land within the residential and commercial subdivisions known as the Heartlands, the Cottages and Crossroads Commercial Center

This Report describes the District and all relevant zones therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2008/2009, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2008.

MuniFinancial
Assessment Engineer

By: _____

Gladys Medina
Sr. Project Manager
District Administration Services

By: _____

Richard Kopecky
R.C.E. # 16742

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INTRODUCTION

Pursuant to the provisions of the *Benefit Assessment Act of 1982, being Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with section 54703* (hereafter referred to as the "1982 Benefit Act"), and in compliance with the substantive and procedural requirements of the *California State Constitution Article XIID* (hereafter referred to as the "California Constitution"), the City Council of the City of Riverbank, County of Stanislaus, State of California (hereafter referred to as "City"), in connection with the proceedings required for the assessment of the special benefit assessment district designated as:

Riverbank Storm Drain District No. 2006-01 (Heartlands)

(hereafter referred to as "District"), to provide for the maintenance and operation of storm drain facilities and improvements associated with the development of properties therein. Said District shall include all lots and parcels of land within the City of Riverbank that receive direct and special benefits from the improvements including the residential subdivisions known as the Heartlands and the Cottages as well as the commercial development located on the north side of Claribel Road between Oakdale Road and the MID later No. 6 (hereafter referred to as the "Crossroads Commercial Center"). This Engineer's Report (hereafter referred to as "Report") describes the District, the improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2008/2009. This Report describes the District, the improvements, and the assessments to be levied on the County tax rolls to fund the costs and expenses to service and maintain storm drain improvements associated with and resulting from the development of properties within the District and for which the properties receive special benefits. This District will provide an ongoing funding source (annual assessments) for the continued operation and maintenance of storm drain improvements installed in connection with the development of properties within the District and are made pursuant to the 1982 Benefit Act and the substantive and procedural provisions of the California Constitution.

The improvements and assessments described in this Report are based on the existing and planned development of properties and storm drain infrastructure within the District and represent an estimate of the direct expenditures, incidental expenses, and fund balances that will be necessary to maintain and service the improvements. The formation of the District, the structure of the District (organization), the improvements, the method of apportionment, and assessments described herein are based on current development plans and specifications for the Heartlands, the Cottages and the Crossroads Commercial Center developments; and by reference these plans and specifications are made part of this Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number (APN) by the Stanislaus County Assessor's Office. The Stanislaus County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties assessed on the tax roll for special district benefit assessments.

The assessments as approved will be submitted to the Stanislaus County Auditor/Controller to be included on the property tax roll for each parcel in fiscal year 2008/2009.

Pursuant to the 1982 Benefit Act, in no case shall the annual assessments exceed the maximum assessment rate (including the annual inflationary adjustment) established and approved by the property owners as part of the formation proceedings, without subsequent approval of the property owners of such new or increased assessment in accordance with the provisions of the California Constitution Article XIII D. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

This Report consists of five (5) parts:

Part I

Plans and Specifications: A description of the District boundaries and the improvements associated with said District. This District is a single benefit zone encompassing all properties within the territory identified as the Heartlands, the Cottages and the Crossroads Commercial Center.

Part II

The Method of Apportionment: A discussion of benefits the improvements provide to properties within the District and the method of calculating each property's proportional special benefit and annual assessment. An Assessment Range Formula described herein defines the maximum assessment that may be imposed in subsequent fiscal years without additional property owner ballot proceedings

Part III

The District Budget: An estimate of the annual costs to maintain and service the storm drain improvements installed and constructed as part of the development of properties within the District. The maximum assessment and assessment range formula established for the District is based on the development plans and estimated annual cost and expenses associated with the improvements at build-out. The assessments to provide the improvements shall be based on the estimated net annual cost of operating and maintaining of the District improvements for that fiscal year. The maximum assessment (Rate per Equivalent Benefit Unit) identified in the budget of this Report establishes the initial maximum assessment for the District in fiscal year 2008/2009.

Part IV

District Diagram: A Diagram showing the exterior boundaries of the District is provided in this Report and includes all parcels that will receive special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of all parcels as shown on the Stanislaus County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include all subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

Part V

Assessment Roll: A listing of the assessment amount to be presented to the property owners of record. Said assessment amounts represents each parcel's proportional special benefit from the improvements and services to be provided by the District based on an initial maximum assessment rate per Equivalent Benefit Unit (EBU). The maximum assessment rate has been established based on the planned development of properties within the District and the net annual cost to maintain and service the improvements as outlined in the District budget and method of apportionment described herein.

PART I — PLANS AND SPECIFICATIONS

A. Description of the District

The territory within the District consists of all lots, parcels and subdivisions of land within the residential and commercial subdivisions known as the Heartlands, the Cottages and the Crossroads Commercial Center, which encompass an area of land totaling approximately ninety and one-half acres (90.54 acres) of which approximately four acres (4.01) is the drainage basin area, twenty-two acres (22.22) that represents the area of residential development consisting of one hundred fifty-two (152) planned single-family residential units and approximately sixty-two acres (61.88) that represents the area of commercial development. The residential area includes the subdivisions of the Heartlands and the Cottages representing 96 and 56 single-family residential homes, respectively. The District and parcels therein are generally located:

- East of Oakland Road,
- North of Claribel Road, and
- South and west of the M.I.D Lateral No. 6.

The parcels within the District at the time the Resolution of Intention are identified by the Stanislaus County Assessor's Office as:

- Parcel number 075-014-039 for the drainage basin area, which is located on the northwest corner of the District;
- Parcel number 075-014-040, a large and as yet undivided parcel, for the residential subdivisions known as the Heartlands and the Cottages which are located along the northern areas of the District; and
- All parcels within Book 075 Page 093 for the commercial area referred to as the Crossroads Commercial Center that is located south of the planned residential development within the District, with the exception of parcel number 075-093-026-000 which is the Hetch Hetchy 110' R O W.

B. Description of Improvements and Services

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of storm drain improvements established or installed in connection with development of properties within the District. The improvements may consist of all or portion of the storm drain infrastructure and appurtenant facilities within and associated with the development of properties within the residential subdivisions known as the Heartlands and the Cottages, and the commercial development located on the north side of Claribel Road between Oakdale Road and the MID lateral No. 6 referred to as the Crossroads Commercial Center. The District improvements generally include but are not limited to inlets, catch basins, storm-drain-pipes, outlets, pumps, filters, drainage basins and appurtenant facilities. The special benefit assessments to be levied for this District are intended to provide a revenue source for the ongoing maintenance and servicing of these District improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

Development of each of the properties within the District to their full potential required the construction and installation of the four-acre drainage basin area located in the northwest section of the District and related storm drain infrastructure within the District to address water run-off from these properties. The construction and installation of these improvements and facilities were only necessary for the development of these properties and the ongoing maintenance and servicing of these improvements provided by this District are only necessary to ensure the integrity of these improvements and facilities associated with those properties. The facilities and services to be funded through the District assessments are generally described as:

Improvements and Facilities

The Storm Drain improvements and facilities to be maintained by the District include the 4.01 acre drainage basin site constructed in the northern portion of the District (Assessor's Parcel Number 075-014-039) and the related facilities and infrastructure located within that site (referred to here as basin-site improvements), as well as the pipes, catch basins, inlets and related drainage facilities within the residential and commercial development areas that collect and direct water flow to this drainage basin (referred to here as property-site improvements). The facilities and infrastructure to be funded through the District assessments are generally include:

Basin-site Improvements

- A 2.95 acre drainage basin facility with 4 inch concrete reinforced side slopes and a soil composition floor that will naturally become vegetated through volunteer native plants;
- Approximately one acre of "upland" area surrounding the 2.95 acre drainage basin that is primarily constructed of compacted aggregate base material;
- A 6 foot high chain link fence along the perimeter of the "upland" area surrounding the drainage basin;
- An 8 inch concrete reinforced access ramp to the basin floor;
- Drainage infrastructure facilities within the drainage basin site that include but are not limited to:
 - A twenty foot wide rip-rap swale made up of 4"-6" angular rock with a perforated sub-drain underneath the rip-rap to remove silt and sediment from the water runoff entering the basin (required by the Modesto Irrigation District);
 - Screened inlets and galvanized steel storm drain grates;
 - A lift/pump station;
 - Four (4) catch basins;
 - Two (2) cleanouts;
 - One (1) manhole; and

- Approximately 1,005 linear feet of drain pipe including:
 - 437 linear feet of 10" PVC gravity line.
 - 168 linear feet of 10" PVC forced main line from the pump station to the MID canal.
 - 143 linear feet of 12" perforated PVC.
 - 199 linear feet of 18" RCP
 - 58 linear feet of 54" RCP (from basin inlet to Oakdale Road RW).

Property-site Improvements

The overall storm drain system to be maintained by the District includes various pipes, catch basins, inlets and other facilities within public right-of-ways and easements that collect and direct water flow from the residential and commercial properties of the District to the drainage basin. These improvements generally include:

- 73 storm drain manholes;
- 80 catch basins; and
- 123,057 lineal feet of piping tributary to the basin.

A detailed description of the storm drain improvement plans associated with the various property developments within the District are on file with the City Engineer and by reference these plans and specifications are made part of this Report.

Maintenance and Services

- Annual inspection and stencil maintenance of inlets & catch basins;
- Cleaning and maintenance of catch basins, cleanouts, manholes, inlet structure and outlet structure as needed, including permits and documentation requirements;
- Periodic cleaning of storm drain pipes, including permits and documentation requirements;
- Annual landscape maintenance and rodent control of the drainage basin area;
- Periodic vegetation and debris control within the drainage basin;
- Cleaning, debris removal and de-silting of drainage basin and/or biofilter areas as needed;
- Minor repair of the storm drain outlets if damaged or any other damaged facilities caused by flooding (Major repairs or reconstruction are excluded);
- Regular operational costs to maintain and clean drainage basin pump and filters, including electrical costs (Major repairs or replacement are excluded);
- Annual maintenance and repair of the fencing around the drainage basin.

PART II — METHOD OF APPORTIONMENT

A. Benefit Analysis

The 1982 Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, operation and servicing of drainage and flood control improvements. The 1982 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service”.

Furthermore:

“The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service, except that the legislative body may, by resolution, determine that the estimated cost of work authorized ... is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments.... The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices in compliance with the provisions of the 1982 Act and the California Constitution. The formulas used for calculating assessments reflects the composition of parcels within the District and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

Each of the improvements and services, and the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the 1982 Act and the California Constitution. The storm drain improvements associated with this District were necessary and essential requirements for the orderly development of the properties within the District to their full potential, consistent with the development plans and applicable portions of the City General Plan. As such the ongoing operation, servicing and maintenance of those improvements would otherwise be the direct financial obligation of each individual property owner. Since the parcel to be assessed within the District would not have been developed in the absence of these improvements and facilities, each parcel has a direct investment in the proper maintenance of the various improvements that is over and above any general benefits that may be conferred by such improvements and services.

Clearly the ongoing maintenance and servicing of the District improvements is an integral part of the use and preservation of the properties within the District and such services to be funded by annual assessments confer a particular and distinct special benefit to those parcels. The proper maintenance and servicing of the storm drain system ensures proper water flow and control of excess water during periods of rain, which is essential to preservation and protection of private property and the storm drain system contributes to a specific enhancement of the parcels within the District and the absence of adequate maintenance and servicing of these improvements could eventually have a negative impact on those properties.

Although the improvements may include storm drain facilities that connect to similar facilities outside the District boundaries, it is clear that the construction and installation of these improvements were only necessary for the development of properties within the District. As such, it has been determined that the ongoing maintenance, servicing and operation of the

District improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District. Any improvement or portion thereof (particularly off-site storm drain facilities) that may be considered general benefit shall be funded by other revenue sources and not included as part of the special benefit assessments allocated to properties within this District. However, the costs associated with installation or improvement of any future off-site facilities that benefit the parcels within this District as well as other properties (shared benefit) may be allocated to the parcels within the District based on their proportional special benefit from such improvements.

B. Assessment Methodology

All costs associated with the improvements and services shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the California Constitution Article XIID Section 4, each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels within the District as well as the actual or planned development of each property as compared to other parcels that benefit from the improvements.

While the parcels within this District include both planned residential development and commercial development they share a common need to control water runoff associated with their property. It has therefore been determined that the overall acreage of property development (gross acreage) within the District and each parcel's proportional share of that acreage provides a direct correlation to the special benefit each property receives from the improvements and services because it provides a fair and reasonable correlation to each parcel's proportional water runoff and demand on the storm drain infrastructure. Although the specific development of each property may have some impact on the amount of water runoff associated with that property due to variations in the surface area (natural or landscaped surfaces versus building footprint or asphalt area), the need for a well maintained storm drain system is essential to all property development and variations in the development of each property is considered inconsequential to the benefits associated with that storm drain system.

The following table provides a summary of the development acreage within the District that will benefit from the improvements and services to be provided through the revenues collected through the District's annual assessments.

Acreage by Land Use

Land Use	Acreage	Percent of Acreage
Planned Residential Development	22.22	26.42%
Planned Commercial Development	61.88	73.58%
Total	<u>84.10</u>	<u>100.00%</u>

Equivalent Benefit Units

Based on the preceding discussion, each property within the District is assigned an Equivalent Benefit Unit (EBU) that is reflective of the parcel's proportional acreage, special benefit and assessment obligation.

Commercial Properties — Include all developed commercial properties and properties planned for commercial development within the area identified as the Crossroads Commercial Center within the District. Each of these parcels is assigned an EBU based on the parcel's net acreage. Each taxable property shall be assessed on the County tax roll, their proportionate share of the net annual costs based on this assigned EBU. Properties planned for commercial development have been assigned an aggregate 61.88 EBU. Non-taxable properties (parcel's the County does not generate a tax bill for) shall be hand-billed for their proportional annual assessment if applicable, but should such assessments not be collected; the City shall make a contribution to the District to offset the lost revenue.

Residential Properties — While the overall EBU established for the District is based on the total acreage of benefiting properties, it has been determined that the benefit to each of the single-family residential properties developed in the District is identical and that the most appropriate allocation of special benefit is reflected by the total acreage associated with the residential subdivisions within the District divided by the total number of approved residential units. (22.22 acres divided by 152 approved units, equals approximately 0.15 EBU per residential unit). Therefore, each single-family residential parcel shall be assigned 0.15 EBU and residential properties that have not been fully subdivided, shall be assigned an EBU that reflects 0.15 EBU for each planned residential unit to be developed on the property. As previously indicated, all 152 planned residential units within the District are currently associated with Assessor's Parcel Number 075-014-040, and this parcel shall be assigned 22.80 EBU (0.15 EBU x 152 units).

Exempt Properties — This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to any lot or parcel identified as public streets and other roadways (typically not assigned an APN by the County); and the 4.01 acre detention basin site that represents much of the District's improvements, or any other public easement, utility right-of-way or other publicly owned

properties that are part of the District improvements or may provide other benefits to private properties within the District.

These types of parcels are considered to receive no benefit from the improvements because they are also generally required as part of developing the residential and commercial properties within the District. These properties are exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels' current development status. Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

The following formulas are used to calculate each parcel's annual assessment (proportional benefit):

The total number of Equivalent Benefit Units (EBU's) for the District is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements.

$$\text{All Residential Property EBU's} + \text{Commercial Property EBU's} = \text{Total Parcels EBU}$$

An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total net annual cost budgeted for the improvements and dividing that amount by the total number of EBU's.

$$\text{Total Balance to Levy} / \text{Total EBU's} = \text{Assessment Rate per EBU}$$

This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and annual assessment obligation for the improvements.

$$\text{Assessment Rate per EBU} \times \text{Each Parcel's Assigned EBU} = \text{Parcel's Levy Amount}$$

C. Assessment Range Formula

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, balloting of property owners is required pursuant to the California Constitution Article XIII D Section 4. As part of the District formation, the notice and assessment ballots presented to the property owners for approval, included a maximum assessment amount for fiscal year 2006/2007 (initial maximum assessment), identification of the corresponding maximum assessment rate and a summary of the assessment range formula described herein.

The assessment range formula for this District shall be applied to all future assessments and is generally defined, if the annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted Maximum Assessment, then the annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the (Initial) Maximum Assessment established for fiscal year 2006/2007 adjusted annually by the annual percentage change in the Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers.

Beginning in the second fiscal year (fiscal year 2007/2008) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established for that fiscal year. The Maximum Assessment shall be adjusted annually and is calculated independent of the District's annual budget and annual assessment. Any annual assessment (rate per EBU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the assessment is much greater than the assessment applied in the prior fiscal year.

PART III — DISTRICT BUDGET

The Maximum Assessment per EBU is shown within the following budget and is based on the cost of providing the District improvements. As outlined in the method of apportionment, all the improvements are considered special benefit and there are no improvement costs that have been identified as general benefit.

	Total District
Direct Costs	
Annual Maintenance	
Inspection & Abatement: Drainage Basins	\$1,329
Landscape Maintenance: Drainage Basins (Including Utilities)	4,983
Annual Maintenance: Drainage Basin/Channelway Fencing	839
Annual Inspection & Docs: Inlets, Manholes, Outlets, Drywells, Pumps, Etc.	884
Annual Maintenance & Cleaning: Inlets, Manholes, Outlets, Drywells, Pumps, Etc.	1,260
Annual Inspection & Maintenance: Storm Drain Pipes	3,278
Annual Pump Operation (Including Electricity)	1,564
Annual Maintenance Expenses: Storm Drains	\$14,137
Periodic Maintenance	
Periodic Desilting, Brush Removal & Landscape Repairs: Drainage Basins	\$333
Periodic Repairs or Rehabilitation: Storm Drain Fencing	645
Periodic Repairs/Rehabilitation: Inlets, Manholes, Outlets, Drywells, Pumps, Etc.	1,903
Periodic Repairs/Rehabilitation: Storm Drain Pipes	1,460
Annual Periodic Maintenance Collection: Storm Drains	\$4,341
Total Annual Direct Costs: Storm Drain Improvements	\$18,478
ADMINISTRATION EXPENSES	
City Annual Administration & Overhead	\$3,832
Professional Fees & Services	2,771
County Administration Fee	88
Miscellaneous Administration Expenses	335
Total Annual Administration Costs	\$7,026
TOTAL DIRECT & ADMINISTRATION COSTS	\$25,504
LEVY ADJUSTMENTS	
Reserve Fund Activity	\$2,127
City Loan — Repayment/(Advance)	-
Total Levy Adjustments	2,127
BALANCE TO LEVY	\$27,631
DISTRICT STATISTICS	
Total Parcels	29
Parcels Levied	29
Total EBU	84.68
Levy per EBU	\$326.30
Maximum Levy per EBU	\$566.03
FUND BALANCE INFORMATION	
Beginning Reserve Fund Balance	2,127
Reserve Collection	-
Ending Reserve Fund Balance	2,127

PART IV — DISTRICT DIAGRAMS

The parcels within the Riverbank Storm Drain District No. 2006-01 (Heartlands) consist of all lots, parcels and subdivisions of land located in the planned residential development known as Heartlands. The District covers approximately ninety and one-half acres (90.54) acres.

The following District Diagram is based on the Stanislaus County Assessor's Maps and the Stanislaus County Assessor's Secured Roll and identifies all the parcels of land within the District. The combination of this map and the Assessment Roll contained in this Report constitute the District Assessment Diagram.

PART V — ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the Stanislaus County Secured Roll for the year in which the Engineer's Report is prepared and reflective of the Assessor's Parcel Maps. A listing of the lots and parcels to be assessed within this District along with the assessment amounts is provided on the following page.

Non-assessable lots or parcels may include but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, right-of-ways, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that can not be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate described in this Report and approved by the City Council. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

APN	Charge	EBU
075093005000	\$499.30	1.53
075093006000	248.02	0.76
075093007000	486.24	1.49
075093008000	221.90	0.68
075093024000	117.48	0.36
075093025000	688.58	2.11
075093030000	3,576.66	10.96
075093031000	3,263.38	10
075093034000	590.68	1.81
075093035000	293.70	0.9
075093036000	352.44	1.08
075093037000	238.22	0.73
075093038000	440.56	1.35
075093039000	372.02	1.14
075093040000	310.02	0.95
075093041000	2,144.04	6.57
075093042000	2,026.56	6.21
075093043000	473.18	1.45
075093044000	355.70	1.09
075093045000	407.92	1.25
075093046000	332.86	1.02
075093047000	274.12	0.84
075093048000	1,527.26	4.68
075093049000	417.72	1.28
075093050000	531.94	1.63
075096001000	48.96	0.15
075096002000	48.96	0.15
075096003000	48.96	0.15
075096004000	48.96	0.15
075096005000	48.96	0.15
075096006000	48.96	0.15
075096007000	48.96	0.15
075096008000	48.96	0.15
075096009000	48.96	0.15
075096010000	48.96	0.15
075096011000	48.96	0.15
075096012000	48.96	0.15
075096013000	48.96	0.15
075096014000	48.96	0.15
075096015000	48.96	0.15
075096016000	48.96	0.15
075096017000	48.96	0.15
075096018000	48.96	0.15
075096019000	48.96	0.15

075096020000	48.96	0.15
075096021000	48.96	0.15
075096022000	48.96	0.15
075096023000	48.96	0.15
075096024000	48.96	0.15
075096025000	48.96	0.15
075096026000	48.96	0.15
075096027000	48.96	0.15
075096028000	48.96	0.15
075096029000	48.96	0.15
075096030000	48.96	0.15
075096031000	48.96	0.15
075096032000	48.96	0.15
075096033000	48.96	0.15
075096034000	48.96	0.15
075096035000	48.96	0.15
075096036000	48.96	0.15
075096037000	48.96	0.15
075096038000	48.96	0.15
075096039000	48.96	0.15
075096040000	48.96	0.15
075096041000	48.96	0.15
075096042000	48.96	0.15
075096043000	48.96	0.15
075096044000	48.96	0.15
075096045000	48.96	0.15
075096046000	48.96	0.15
075096047000	48.96	0.15
075096048000	48.96	0.15
075096049000	48.96	0.15
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Total	\$27,632.42	84.67