CITY OF SAN JACINTO

Fiscal Year 2021/22 Engineer's Report For:

Landscaping, Lighting and Park District No. 1

June 2021

Prepared by:



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1. ENGINEER'S LETTER

WHEREAS, the City Council of the City of San Jacinto ("City"), State of California, directed NBS to prepare and file a report presenting plans and specifications describing the general nature, location and extent of the improvements to be maintained, and an estimate of the costs of the maintenance, operations and servicing of the improvements for the City of San Jacinto Landscaping, Lighting and Park District No. 1 ("District") for Fiscal Year 2021/22; and

WHEREAS, the report includes a diagram for the District, showing the area and properties proposed to be assessed, an assessment of the estimated costs of the maintenance, operations and servicing of the improvements, and the net amount to be assessed upon all assessable lots and/or parcels within the District in proportion to the special benefit received; and

NOW THEREFORE, the assessments as detailed in this Engineer's Report and as summarized in the table below are made to cover the portion of the estimated costs of maintenance, operation and servicing of the improvements to be paid by the assessable real property within the District in proportion to the special benefit received.

Description	Maximum Rate Per AU	Maximum Amount	Actual Rate Per AU	Actual Amount
Total Costs for District Improvements/Services		\$1,599,326.76		\$1,599,293.46
District Assessments				
Landscaping - Zone A-1 (Citywide)	\$34.76	\$254,942.31	\$34.76	\$254,942.31
Landscaping - Zone A-2 (Soboba Springs)	229.96	38,518.30	229.96	38,518.30
Landscaping - Zone A-3 (Rancho San Jacinto)	77.00	77,038.50	77.00	77,038.50
Lighting - Zone B (Lighted Areas)	25.89	238,831.66	25.89	238,831.66
Lighting - Zone C (Non-Lit Outlying Areas)	0.00	0.00	0.00	0.00
Parks - Zone D	14.67	50,287.99	14.67	50,287.99
Rounding and Adjustments		(0.00)		(33.30)
Total District Assessments		\$659,618.76		\$659,585.46
Contribution From Other Sources		200,000.00		200,000.00
Contribution From LLPD No. 2		264,708.00		264,708.00
Total Funds Available		\$1,124,326.76		\$1,124,293.46
Contribution From General Fund (1)		\$475,000.00		\$475,000.00

⁽¹⁾ Subject to available funds.

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report and assessments herein have been prepared and computed in accordance with the Assessment Law.

John G. Egan

Assessment Engineer

R.C.E. 14853



2. OVERVIEW

This District, by special benefit assessments, provides funding for the installation, operation, maintenance and servicing of: street lights and traffic signals, landscaped areas (parkways and medians, etc.) and municipal parks; on a citywide basis; all of which are located on public land, public rights-of-way, or in landscaping easements within the City.

In November of 1996, the voters of California passed Proposition 218 which added Articles XIII C and XIII D to the California Constitution. These Constitutional provisions affect the procedural and substantive requirements for the levy of assessments. Among other things, the requirements provide that assessed parcels of real property must receive a special benefit from assessments. Assessments are also subject to new majority protest requirements. These new requirements apply, unless an assessment district meets certain exemptions set forth in Proposition 218.

The following assessments are exempt from the procedures and approval process of Article XIII D of the California Constitution:

- A. Any assessment imposed exclusively to finance the capital costs or maintenance and/or operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems, or vector control; or
- B. Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed.

Zone A (Including Sub-Zones A-1, A-2 and A-3), Zone B and Zone E of the District qualify as existing assessments exempt under exemption "A" described above. This conclusion has been reached using the definitions provided by the Office of the Controller for the State of California and the Guidelines Relating to Gas Tax Expenditures published by the division of local government affairs. Under this definition, street improvements include, but are not limited to, such things as street lighting and parkway and median landscaping.

Zone D park maintenance assessments within the District also qualify as an existing assessment exempt under exemption "B" described above in that the park maintenance assessment imposed was consented to by all of the persons owning all of the parcels subject to the park maintenance assessment at the time the assessment was initially imposed. The language of Articles XIII C and XIII D will be subject to future legislation and court decisions in order to clarify the specific intent of these Constitutional provisions. At the time that this report was prepared no such legislation or judicial guidance existed with regard to determining how the property owner consent exemption would apply. However, the drafter of these provisions, the Howard Jarvis Taxpayers Association, has stated that it intended to exempt from the procedural and substantive requirements those assessments being re-levied on an annual basis under an existing assessment district so long as the assessments are not increased. The proposed assessments for the 2021/22 Fiscal Year for the District fall within this exemption because they are merely the annual levy for assessments previously consented to by property owners, and are not being increased.

Section 22573, of the Landscaping and Lighting Act of 1972 (the "1972 Act"), requires assessments to be levied according to benefit rather than according to assessed value. The section states:



"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated special benefits to be received by each such lot or parcel from the improvements.

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 commencing with Section 5000) [of the Streets and Highways Code, State of California]."

The 1972 Act also provides for the classification of various areas within an assessment district into different zones where, "by reason of variations in the nature, location and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements." An assessment district may consist of contiguous or noncontiguous areas.

Although Proposition 218 mandates that parcels owned by public agencies be assessed if they receive special benefit from the improvements being serviced and maintained by the assessments; under the exemptions stated above, properties owned by public agencies, such as city, county, state, federal government, or board-governed special districts, are not assessed.

The word "parcel," for the purposes of this report, refers to an individual property assigned its own assessor's parcel number by the Riverside County Assessor's Office. The Riverside County Auditor/Controller uses assessor's parcel numbers and specific fund numbers to identify, on the tax roll, properties assessed for special district benefit assessments.

Following consideration of public comments at a noticed public hearing, and review of the Final Annual Engineer's Report, the City Council may confirm the report as submitted and order the levy and collection of assessments for Fiscal Year 2021/22. If approved, the assessment information will be submitted to the Riverside County Auditor/Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2021/22.



3. PLANS AND SPECIFICATIONS FOR THE IMPROVEMENTS

Plans and specifications for the improvements have been prepared and approved as part of the improvement plans. These plans and specifications are on file and available for review at the office of the City Engineer and, by reference, have been made part of this report.

3.1 Landscaping and Park Maintenance

A map showing the location of all landscaping sub-zones and park maintenance areas within the District is on file at City Hall with the City Clerk and is made a part of this report by reference.

Servicing means the furnishing of:

- 1. Water for the irrigation of any landscape, park improvement, the operation of any fountains, or the maintenance of any other appurtenant improvements.
- 2. Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvement.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including:

- 1. Installation, repair, removal or replacement of all or any part of any landscape, park improvement, including turf, shrub and tree plantings, statuary, fountains, other ornamental structures, lights, electrical systems, playground equipment, play courts, paving, curbs, gutters, sidewalks, and public restrooms.
- 2. Removal of graffiti by washing, painting, grinding, sanding, or other usual means.
- 3. Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- 4. The removal of trimmings, rubbish, debris, and other solid waste.
- Land preparation which may be necessary for the installation, repair or replacement of landscape, park improvements, irrigation systems, sidewalks and drainage, including grading, leveling, cutting, filling, and sod.

3.2 Street Lights and Traffic Signals

A map showing the location of all street lights within the District is on file at City Hall with the City Clerk and is made a part of this report by reference.

Servicing means the furnishing of electric current or energy, gas or other illuminating agent for public street lighting and traffic signal facilities.

Maintenance means the furnishing of services and materials for the ordinary and usual installation, maintenance, operation, and servicing of any improvement, including the repair, removal, or replacement of all or any part of a component of the street lighting system, traffic signal system, or appurtenant horizontal or vertical surfaces (including graffiti removal).



3.3 Street Trees

Reference to Street Trees throughout this report is only a description of improvements that were proposed during initial formation of the District. The assessment for street trees, although approved by property owners during the initial formation of the District, was not levied by the City prior to the passage of Proposition 218. As such, since the District has been grandfathered in under the assessment methodology and assessment rates existing prior to Proposition 218, the assessment for street trees cannot be levied unless additional property owner approval is secured through the procedures outlined in Proposition 218.



4. ESTIMATE OF COSTS

The following table provides an estimate of the costs of the improvements for Fiscal Year 2021/22.



CITY OF SAN JACINTO LANDSCAPING, LIGHTING AND PARK DISTRICT No. 1

MAINTENANCE ESTIMATE FISCAL YEAR 2021/22

	BENEFIT ZONES							
		Landscaping		Lighting Parks		Parks	Cost Item	
Cost Items	A-1 A-2	A-3 B	В	ВС		Totals		
	City-wide	Soboba Springs	Rancho San Jacinto	Lights	No Lights			
Personnel Services ¹	\$334,602	\$15,900	\$134,965	\$0	0	\$91,352	\$576,819	
Maintenance & Operations								
Supplies & Materials ²	0	0	1,000	0	0	0	1,000	
Professional & Specialized Services ³	28,764	4,964	8,764	3,264	0	4,463	50,219	
Repair & Maintenance ⁴	0	0	0				0	
Contracts, Leases & Rents ⁵	106,500	20,000	201,000	50,664	0	101,000	479,164	
Utilities ⁶	35,031	21,715	106,000	111,417	0	64,000	338,163	
Overhead, Insurance & Bonds	26,181	9,615	58,290	28,703	0	31,173	153,962	
Capital Outlays	0	0	0	0	0	0	0	
Interfund Transfer (LLPD No. 2) ⁷	0	0	(203,130)	0	0	(61,578)	(264,708	
Interfund Transfer (Equipment Replacement)	0	0	0	0	0	0	0	
CSA 152	(70,000)		(130,000)	0	0	0	(200,000	
Interfund Transfer (General Fund) ⁸	(206,136)	(33,676)	(99,851)	44,784		(180,121)	(475,000	
TOTALS	\$254,942	\$38,518	\$77,038	\$238,832	\$0	\$50,289	\$659,618.76	
Amount per AU	\$34.76	\$229.96	\$7 7,038 \$77.00	\$25.89	\$0 \$0	\$14.67	3039,010.70	
Rounding and Adjustments	754.70	Ç229.90	7/7.00	723.03	ŞU	Ş14.07	(33.30	
TOTAL AMOUNT TO ASSESSMENT							\$659,585.46	

Notes:

- 1. Personnel Services is calculated based on estimated hours and a fully-burdened hourly rate, which includes amounts for salaries, fringe benefits, and other departmental operating expenditures that cannot be directly assigned to one zone. Accordingly, all other expenditures are those directly charged to each zone.
- 2. Supplies and Materials include office supplies, uniforms and safety equipment, small tools, etc.
- 3. Professional and Specialized Services include assessment engineering, legal counsel, City administration and County Auditor fees.
- 4. Repair and Maintenance includes building and vehicle R&M, parts and supplies for landscaping, irrigation and mowing, and street light R&M.
- 5. Contracts, Leases and Rents include weekend restroom maintenance, landscape maintenance contracts, traffic signal maintenance provided by Riverside County/CALTRANS, and vertical surface maintenance (graffiti abatement).
- 6. Utilities include water, electricity, and street light maintenance provided by SCE and City of San Jacinto.
- 7. Fund Transfer from Rancho San Jacinto LLPD No. 2 funds to finance the LLPD No. 2 component of shared facilities in Rancho San Jacinto, and to account for the LLPD No. 2 zones that don't have parks and contribute to the City-wide parks.
- 8. Subject to available funds.

5. METHOD OF APPORTIONMENT

5.1 Method of Apportionment

The net amount to be assessed upon lands within the District in accordance with this report is apportioned by a formula and method which fairly distributes the amount among all assessable lots or parcels in proportion to the estimated special benefit to be received by each lot or parcel from the improvements, namely the maintenance and servicing of public landscaping, lighting and park facilities within such District. The maintenance and servicing of public landscaping, lighting and park facilities installed and constructed in public places in the City provides a special benefit which is received by parcels within the specified zones of benefit in the District. Landscaping within the District enhances the aesthetic appeal of parcels within the landscaping zones. Such landscaping improves erosion resistance and dust control. Street lights improve ingress and egress from lots or parcels by illuminating access after sunset. Such street lights, by so improving ingress and egress, improve the security of such lots or parcels by improving the nighttime visibility of such lots or parcels and improve the access of emergency vehicles thereto and in the case of commercial lots or parcels, facilitate the opening and operation of business uses after sunset.

The primary benefits of landscaping are set forth below:

- 1. Improved aesthetic appeal of nearby parcels.
- 2. Green space within the urban environment.
- 3. Enhances wind breaks.
- 4. Improved erosion resistance.
- 5. Improved dust control.
- 6. Tends to instill a sense of pride within the neighborhood.

The primary benefits of municipal parks are as set forth below:

- 1. Designated sites where children may gather to play without danger from traffic.
- 2. Designated sites where adult, youth and family activities can take place (i.e., picnics, baseball and softball leagues, soccer leagues, other athletic activities, art festivals, animal shows, and training, etc.)
- 3. Green space and open space within the urban environment.
- 4. Availability of public restrooms.

The primary benefits of street lighting are set forth below:

- 1. Improvement to traffic circulation and reduction in nighttime accidents and attendant human misery and decrease in personal property loss.
- 2. The deterrence of crime and aid to police protection.
- 3. Promotion of business during nighttime hours.
- 4. Increased nighttime safety on roads and highways.



- 5. The improved ability of pedestrians and motorists to see, which helps people safely find their way.
- 6. Improved ingress and egress to lots and parcels.
- 7. Reduction in vandalism and other criminal acts, and reduced damage to improvements.

5.2 Zones of Benefit

The 1972 Act provides for areas within a district to be classified into different zones of benefit. The District is divided into separate zones and sub-zones for funding landscaping, lighting and park improvements. The various zones and sub-zones are delineated on the Assessment Diagram on file in the office of the City Clerk.

5.2.1 LANDSCAPING ZONES

Landscaping is divided into three (3) benefit sub-zones. These sub-zones are labeled A-1, A-2 and A-3 and are comprised of the areas described below:

Landscape Zone Descriptions:

- 1. <u>Subzone A-1</u>: All parcels in the fully inhabited areas of the City approximately bounded by the San Jacinto River, the southerly City Limit, the northerly prolongation of Pine Avenue, De Anza Drive, the San Diego Aqueduct, and the northerly City Limit to the San Jacinto River; with the exception of Subzones A-2 and A-3; and excluding parcels in Landscaping, Lighting and Park District No. 2.
- 2. <u>Subzone A-2:</u> All parcels in the Soboba Springs (Village IV) Tract.
- 3. <u>Subzone A-3</u>: All parcels in the Rancho San Jacinto area that are not in Landscaping, Lighting and Park District No. 2.

5.2.2 STREET LIGHTING ZONES

Street lighting is divided into two (2) benefit zones. These zones are labeled Zone B (lighted areas) and Zone C (non-lit outlying areas) and are comprised of the areas described below:

Street Lighting Zone Descriptions:

- 1. <u>Zone B</u>: Those parcels within the boundary of the District that have street lights installed within close proximity or that are surrounded by areas that have street lights.
- 2. <u>Zone C</u>: Those parcels within the boundary of the District that have no street lights within a reasonable distance. These parcels are primarily in outlying areas with little or no population.

5.2.3 PARKS ZONE

Parks are comprised of a single citywide benefit zone designated Zone D and as described below:

Parks Zone Description:

1. <u>Zone D</u>: All parcels within the District that are included in existing residential uses (including apartments, condominiums, PUD's, mobile home parks, recreational vehicle parks, etc.);



commercial/industrial uses; and churches/fraternal organizations; and are included in petitions signed when they were developed. No vacant parcels are included.

5.3 Assessment Formula

The formula used to calculate the amount spread to all parcels within the District for landscaping, street lighting, and parks starts with the basic assessment unit ("AU"). The basic AU is given a value of one (1) for a single-family residential parcel. From this base, the remaining parcels are related according to their equivalent benefit within each benefit zone or sub-zone. Zone A parcels are assessed for landscaping separately in three (3) sub-zones. Zone B parcels are assessed for street lighting and Zone C parcels are not assessed for street lighting. Zone D residential and commercial/industrial parcels containing dwelling units or business establishments are assessed for municipal parks.

Vacant parcels (agricultural, residential or commercial/industrial) are assigned 0.5 AU for landscaping and street lighting because they have a partial benefit due to the overall enhancement of the area and to the increase in accessibility from the installation and/or maintenance and servicing of said public improvements. Vacant parcels are not assessed for park maintenance.

Commercial/industrial and public utility parcels are assigned 3.0 AU per acre (1.0 AU minimum, 10.0 AU maximum) for landscaping, street lighting, and parks based upon the fact that one acre of commercial/industrial property is the equivalent of three single-family residences.

Small residences (less than 1,000 square feet and/or less than 50 feet of frontage) (Riverside County Land Use Code "RS") are assessed at a rate of 0.7 AU for landscaping and 1.0 AU for all other improvements due to smaller frontages relative to landscaping, but have the same benefit as other single-family residences from street lights and park maintenance.

Condominiums and PUD's are assigned 0.9 AU for each type of maintenance because, although these units have most of the characteristics of a single-family residence, they generally are somewhat smaller and have common areas and homeowner associations.

Apartments and common unit condominiums are assigned 0.6 AU per apartment unit for landscape maintenance and 0.8 AU for each of the other types of indicated public improvement because apartment units are typically smaller than a single-family residence.

Mobile homes are assigned 0.5 AU per mobile home unit for landscaping and 0.7 AU for street lighting and parks because these units are generally smaller than a single-family residence or condominium.

Recreational vehicle (RV) parks (own or rental) are assigned 0.3 AU for landscape maintenance and 0.7 AU for street lighting and parks for the same reasons cited for mobile homes, except that RV parks often have high vacancies, especially during the summer months.

Railroad parcels are assessed 0.5 AU per acre (1.0 AU minimum, 5.0 AU maximum) for street lighting only because street lighting causes a reduction in vandalism on railroad property and increases safety at railroad crossings, but receives less benefit than does a single-family residence because of the reduced activity on railroad tracks.



Churches and fraternal organizations are assigned 0.5 AU per acre (1.0 AU minimum, 4.0 AU maximum) for each type of indicated public improvement because these parcels obtain benefit from each type of improvement, but at a reduced rate due to the periodic use of the property.

Assessments by zone, if applicable, are additive. As the land use on any specific parcel changes from one fiscal year to the next, the applicable assessment rate shall also change to reflect the change in land use.



6. ASSESSMENT UNIT ("AU") METHOD

The following table shows the assessment formula using the AU method for the most common County land use codes.

CITY OF SAN JACINTO LANDSCAPING, LIGHTING AND PARK DISTRICT NO. 1 ASSESSMENT FORMULA USING ASSESSMENT UNIT (AU) METHOD

Land Use Code	Land Use	Zone A Landscaping Assessment Formula	Zone B Lighting Assessment Formula	Zone D Park Assessment Formula
AA	Agricultural Avocado Grove	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AC	Agricultural Citrus Grove	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AD	Agricultural Dairy	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
Al	Agricultural Irrigated Farm	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AL	Agricultural Livestock	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AN	Agricultural Non-Irrigated	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
АО	Agricultural - Other Crops	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AP	Agricultural Poultry	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AR	Agricultural Residential	1.0 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit
AS	Agricultural w/Structures	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AV	Agricultural Vineyard	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
AY	Agricultural Vacant	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
A1	Agricultural Other	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
CA	Apartments	0.6 AU per Unit	0.8 AU per Unit	0.8 AU per Unit
CF	Churches, Fraternal Orgs.	0.5 AU per Acre (1.0 AU min, 4.0 AU max)	0.5 AU per Acre (1.0 AU min, 4.0 AU max)	0.5 AU per Acre (1.0 AU min, 4.0 AU max)

ASSESSMENT FORMULA USING ASSESSMENT UNIT (AU) METHOD (Continued)

Land Use Code	Land Use	Zone A Landscaping Assessment Formula	Zone B Lighting Assessment Formula	Zone D Park Assessment Formula
CL	Commercial/Industrial on Leased Land	3.0 AU per Acre (1.0 AU min, 10.0 AU max)	3.0 AU per Acre (1.0 AU min, 10.0 AU max)	3.0 AU per Acre (1.0 AU min, 10.0 AU max)
CR	Commercial w/Residences	1.0 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit
CY	Commercial Vacant	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
C1	Commercial/Industrial	3.0 AU per Acre (1.0 AU min, 10.0 AU max)	3.0 AU per Acre (1.0 AU min, 10.0 AU max)	3.0 AU per Acre (1.0 AU min, 10.0 AU max)
EP	Exempt Public Property	Exempt	Exempt	Exempt
НО	Homeowner's Assn, Open Space	Exempt	Exempt	Exempt
MF	Mobile home Legal Foundation	0.5 AU per MH Parcel	0.7 AU per MH Parcel	0.7 AU per MH Parcel
ML	Mobile home, Leased Lot	0.5 AU per MH Parcel	0.7 AU per MH Parcel	0.7 AU per MH Parcel
МО	Mobile home Assessed	0.5 AU per MH Parcel	0.7 AU per MH Parcel	0.7 AU per MH Parcel
MP	Mobile home Rental/Lease Lot	0.5 AU per MH Unit	0.7 AU per MH Unit	0.7 AU per MH Unit
MR	Mobile home Lot Only	0.5 AU per MH Parcel	0.7 AU per MH Parcel	0.7 AU per MH Parcel
MT	Mobile home - Transient	0.3 AU per MH Unit	0.5 AU per MH Unit	0.5 AU per MH Unit
M0	Mobile home Assessed	0.5 AU per MH Parcel	0.7 AU per MH Parcel	0.7 AU per MH Parcel
M1	Mobile home Assessed	0.5 AU per MH Parcel	0.7 AU per MH Parcel	0.7 AU per MH Parcel
PA	Ag Preserve Avocado Grove	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel



ASSESSMENT FORMULA USING ASSESSMENT UNIT (AU) METHOD (Continued)

Land Use Code	Land Use	Zone A Landscaping Assessment Formula	Zone B Lighting Assessment Formula	Zone D Park Assessment Formula
PC	Ag Preserve Citrus Grove	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PD	Ag Preserve Dairy	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PI	Ag Preserve Irrigated Farm	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PL	Ag Preserve Livestock	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PN	Ag Preserve Non-Irrigated	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
РО	Ag Preserve Other Crops	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PP	Ag Preserve Poultry	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PR	Ag Preserve Residential	1.0 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit
PS	Ag Preserve w/Structures	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PV	Ag Preserve Vineyard	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PY	Ag Preserve Vacant	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
P1	Ag Preserve Other	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
PX	Ag Preserve	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
R-	Residential	1.0 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit
RA	Residential Agriculture	1.0 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit
RC	Residential Condo/PUD	0.9 AU per Condo/PUD Unit	0.9 AU per Condo/PUD Unit	0.9 AU per Condo/PUD Unit
R1	Residential Single Family	1.0 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit



ASSESSMENT FORMULA USING ASSESSMENT UNIT (AU) METHOD (Continued)

Land Use Code	Land Use	Zone A Landscaping Assessment Formula	Zone B Lighting Assessment Formula	Zone D Park Assessment Formula
R2	Residential Duplex/Triplex	0.8 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit
RS	0.7 AU per Residential Unit	0.7 AU per Residential Unit	1.0 AU per Residential Unit	1.0 AU per Residential Unit
RR	Railroad Parcels	0.0 AU per Parcel	0.5 AU per Acre (1.0 AU min, 5.0 AU max)	0.0 AU per Parcel
RV	Recreational Vehicle Lot	0.3 AU per RV Parcel	0.5 AU per RV Parcel	0.5 AU per RV Parcel
UP	Public Utility	3.0 AU per Acre (1.0 AU min, 10.0 AU max)	3.0 AU per Acre (1.0 AU min, 10.0 AU max)	0.0 AU per Parcel
YD	Vacant Desert	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
YM	Vacant Mountainous	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
YP	Vacant - Prob. Residential	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
YR	Vacant Residential	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
YS	Vacant Land Miscellaneous	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel
YY	Vacant Remainder	0.5 AU per Parcel	0.5 AU per Parcel	0.0 AU per Parcel

ASSESSMENT FORMULA USING ASSESSMENT UNIT (AU) METHOD

(Continued)

Notes:

- 1. Zone C is not assessed.
- 2. Public Utilities include gas, electricity, telephone, cable TV, etc. Public utility parcels are assessed in the same manner as commercial property because public utilities are "for profit" enterprises.
- 3. The fraternal organization category includes such organizations as the Elks Lodge, Moose Lodge, IOOF, Order of Eagles, Mason's, Women's Clubs, etc.
- 4. Public property includes that property that is exempt from assessment including property owned by the City, County, State, Federal Government, water districts and other special districts.



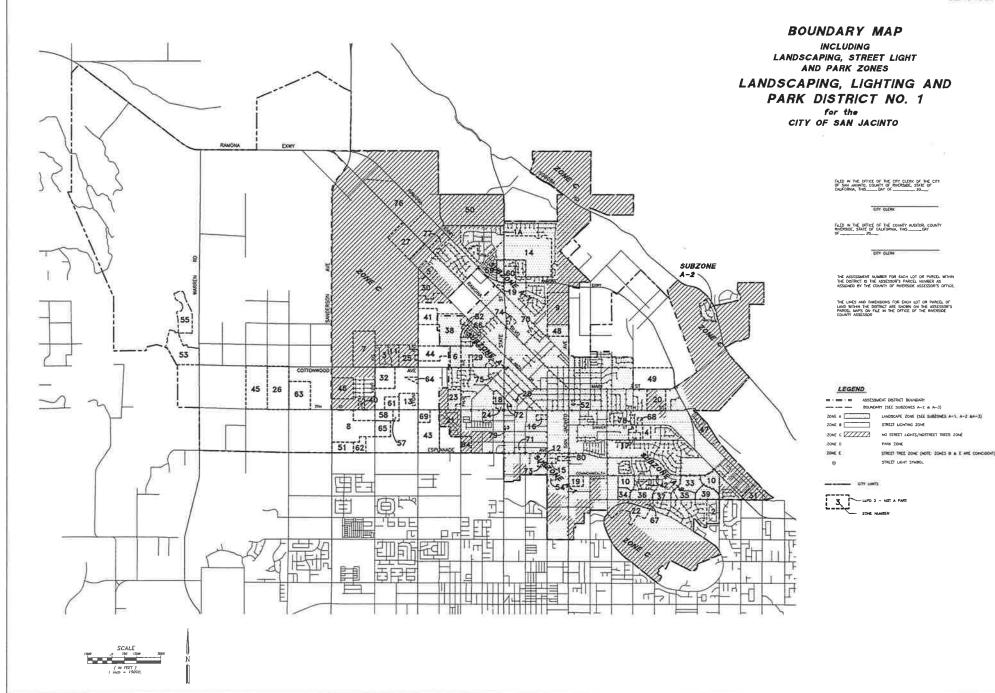
7. BOUNDARIES AND ASSESSMENT DIAGRAM

The boundaries of the District are completely within the City limits as shown on the boundary map included in this report. The boundary map and assessor's maps serve as the assessment diagram for the District. The lines and dimensions shown on the maps of the County Assessor for the current year are incorporated by reference herein and made part of this report. All parcels of real property included within the District are described in detail on the assessor's maps.

Parcels within Landscaping, Lighting and Park District No. 2, an assessment district formed in April 2002 and subsequent annexations thereto, that are within the boundaries of the District are not levied the District assessments.







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8. PETITION FOR PARK ASSESSMENTS

The following parcels receive park assessments due to a one hundred percent (100%) petition at the time of development:

	COMMON	ASSESSOR'S PARCEL NUMBERS			
TRACT NO.	DESCRIPTION	Book	Page	Parcel(s)	
24007	NAL VAIL	F 47	40	A.II	
24907	Mt. Valier	547	19	All	
			20	All	
			21	All	
27335	Richard Beck	431	410	001 thru 015	
26729	Adjacent to Montage	433	401	019 thru 023	
26020	Montage	433	40	All	
25307	Horizons of San Jacinto	431	301	038 thru 076	
25099	Castle Court	437	120	048 thru 058	
24745	Forecast Development	434	370	009 thru 021	
			371	010 thru 039	
24738	New Beginnings	431	36	All	
			37	All	
24713	Annandale Park	434	43	All	
24594	Jack in the Box / Chevron	434	080	030 & 035	
24330	Las Brisas / Corsica	433	38	All	
			39	All	
24190	Windsor Place	437	39	All	
24140	Hermosa / FN Development	431	31	All	
			32	All	
			33	All	
			34	All	
			35	All	
24054	Peacock Financial	438	46	All	
			47	All	
24048	Peacock Financial	438	41	All	
24047-1	Peacock Financial	439	30	All	
23793	Barrat American	438	40	All	
23791	Summerhill	433	37	All	
23790	Evans & Las Rosas	433	36	All	
23789	Esplanade & Las Rosas	433	34	All	
23703	Esplanade & Las Nosas	733	35	All	
23436	S/O Commonwealth	439	31	All	
23430	Between Girard & Hewitt	433	32	All	
22050	The Villas	121	40	All	
22950	The Villas	434		All	
22002	C+ N4:ab al	424	46		
22882	St. Michel	434	35	All	
			41	All	
			42	All	
			44	All	
22667		407	45	All	
22667	Ann Arbor Homes	437	32	All	



	COMMON	ASSESSOR'S PARCEL NUMBERS			
TRACT NO.	DESCRIPTION	Book	Page	Parcel(s)	
22665	Seventh & Pine	431	38	All	
			39	All	
			40	All	
22347	B & L	435	29	All	
24052	Treasures	438	44	All	
23300	Industrial Condos	435	212	001 thru 036	
21900	Soboba Springs	433	32	All	
	, -		33	All	
21564	Park Hill Collection	438	34	All	
			35	All	
			36	All	
			37	All	
			38	All	
			42	All	
CUP 1-88	Arco - AM/PM	434	070	032	
18757 (unrec)	Wayment (31 units)	437	251	039	
18568	Forecast	433	24	All	
			25	All	
			31	All	
18314	Heritage RV Park	433	28	All	
			29	All	
			30	All	
16811	Park Hill Village	551	38	All	

