



Engineer's Report

For

**City of Santa Clarita
Streetlight Maintenance
District No. 1
Annexation No. L-85**

Fiscal Year 2007-08

Submitted To:

Santa Clarita, California

Prepared By:



December 20, 2007

ENGINEER'S REPORT
CITY OF SANTA CLARITA

ANNEXATION NO. L-85
STREETLIGHT MAINTENANCE DISTRICT NO. 1

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**ENGINEER'S REPORT
CITY OF SANTA CLARITA**

**ANNEXATION NO. L-85 INTO
STREETLIGHT MAINTENANCE DISTRICT NO. 1**

I. INTRODUCTION

This report is prepared in compliance with the requirements of Article 4, Chapter 1, of the Landscaping and Lighting Act of 1972, (hereinafter referred to as the "Act") which is Part 2, Division 15 of the California Streets and Highways Code. This report considers the annexation of territory to be known as Annexation No. L-85, into the existing Santa Clarita Streetlight Maintenance District No. 1.

Pursuant to the Act, the City Council is the legislative body for the District and may annex territory and levy annual assessments acting as the governing body for the operations and administration of the District.

In addition, the Act provides for the levy of annual assessments after annexation into or formation of an assessment district for the continued maintenance and servicing of the district improvements. The Act further allows various areas to be annexed into an existing district when the territory in the annexation receives substantially the same degree of benefit from the improvements. The costs associated with the installation, maintenance and service of the improvements may be assessed to those properties, which are benefited by the installation, maintenance and service.

Section 22608 of the Streets and Highways Code further states that annexation proceedings will be limited to the territory proposed to be annexed into an existing district. This report will be limited to those properties associated with Annexation No. L-85 as shown on Appendix "A."

RIGHT TO VOTE ON TAXES ACT (PROPOSITION 218)

On November 5, 1996, the electorate approved Proposition 218, Right to Vote on Taxes Act, which added articles XIIC and XIID to the California Constitution. The Proposition affects all assessments upon real property for a special benefit conferred on the property. Assessments imposed under the Landscaping and Lighting Act of 1972 are these types of benefit assessments.

As written, Proposition 218 exempts assessments for street purposes. The maintenance services in Streetlight Maintenance District No. 1 are for streetlights. They are an integral part of the entire street, the same as curb, gutter, pavement, signage and striping. Taken as a group, they are the elements that provide a safe route for motorists.

Streetlights are installed to make streets safer. Streetlights are installed to provide better visibility for drivers. One hundred (100) percent of the illumination from the lights is directed to the street, ninety (90) percent on the street side of the curb and ten (10) percent behind the curb. The spacing of the lights is based on the speed of the vehicles and the natural ability of the motorists' eyes to adjust to light and darker areas.

Streetlights are installed on and for street purposes and are maintained and serviced to allow the street to perform to the standards it was designed. Assessments for the maintenance and servicing of streets, must include streetlights and is exempt under the provisions of Proposition 218.

Each property owner who owns parcels subject to the assessment will be sent an Assessment Ballot requesting their approval to annex into the district and approve the assessments being imposed.

Subsequent owners of parcels would be made aware through title reports and Department of Real Estate "White Paper" reports that the parcels are in the district and subject to the assessments. Purchase of the parcel(s) is also an agreement by the new owners to be subject to the assessments. However, subsequent increases, if any, will be subject to the procedures and approval process of Section 4 of Article XIID. This report is being provided to show that there will be no proposed increase in the assessments to pay for costs incurred for maintenance, servicing and operation of the existing District. However, the assessments will be proposed for the first time to those parcels proposed to be included in this annexation.

The City may initiate proceedings for the annexation of territory for continued maintenance and servicing of streetlight improvements by passing a resolution. This Resolution of Intention generally describes the territory to be annexed into the district and any proposed new improvements or any substantial changes in existing improvements and orders an engineer to prepare and file a detailed report.

This report prepared by the engineer details only the proposed annexation to the existing district and must include; plans and specifications of the improvements; an estimate of the costs of the improvements, including maintenance and servicing; a diagram, i.e., map of the assessment district showing the boundary of the district and annexation; the parcels or lots which benefit, and an estimate of costs of the improvements, maintenance and servicing. Once the report is completed, it is presented to the City Council (the legislative body) for its review and approval as presented, or may be modified and approved.

After the report is approved, the City adopts the Resolution of Intention which declares its intent to annex territory and levy and collect assessments, describes the improvements, including maintenance and servicing, refers to the assessment district and annexation by its distinctive designation, refers to the report for the details of the district and annexation, and sets a time and place for a public hearing on the levy of the proposed assessment.

Following the initial Council Meeting, the City will send an Assessment Ballot with which the property owners can vote on the annexation and assessment.

At the public hearing, the City will count the Assessment Ballots returned and consider the public testimony in favor of and/or opposing the annexation and assessment. At that time, the City Council may adopt a resolution confirming and levying the assessments to fund the maintenance and servicing of the improvements or abandon the proposed annexation.

II. PLANS AND SPECIFICATIONS

DESCRIPTION OF IMPROVEMENTS AND SERVICES

The proposed improvements for Annexation No. L-85 into Streetlight Maintenance District No. 1, include, but are not limited to, and may be generally described as follows: Installation of street lighting, traffic signals, and other appurtenant facilities. Services and maintenance include all work necessary for the daily maintenance required to maintain said lights in proper operation including providing said lights with the proper energy necessary to operate the lights.

Streetlight improvements are owned either by the Southern California Edison Company, the State of California Department of Transportation, or the City of Santa Clarita. Facilities constructed for or by the City of Santa Clarita are on file in the City offices.

Proposed streetlight facilities are located in the City of Santa Clarita, in the vicinity of: an area north of Soledad Canyon which fronts Sierra Highway on the west.; an area north of Soledad Canyon which fronts Gladding Way on the east and west; an area west of Gladding Way which fronts Soledad Canyon on the north; and an area north of Valencia and south of Magic Mountain between McBean Pkwy and Citrus Street.

PLANS AND SPECIFICATIONS

Streetlight Maintenance District No. 1 (“SMD No. 1”) was established to collect funds to cover the expenses for energy and maintenance of a majority of streetlights in the City. These costs are billed by the Southern California Edison Company for all of the approximate 14,245 streetlights currently owned and maintained by Edison and all of the approximate 715 streetlights owned by the City and maintained by Edison. The proposed new and/or existing improvements for Streetlight Maintenance District No. 1 include, but are not limited to, and may be generally described as follows:

- The installation of street lighting, traffic signals and other appurtenant facilities that are necessary for the daily operation of said lighting located within City road rights-of-way. Installation covers all work necessary for the installment or replacement of said lighting and all appurtenant work necessary to complete said installation or replacement.
- The operation, maintenance, and servicing of all existing street lighting, traffic signals, and other appurtenant facilities that are necessary for the daily operation of said lighting located within City road rights-of-way. Operation, maintenance, and servicing means all work necessary for the daily maintenance required to maintain said lights in proper operation including providing said lights with the proper energy necessary to operate the lights.

Plans and Specifications for the improvements for Annexation No. L-85 to the Streetlight Maintenance District are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The plans and specifications are on file at the City.

III. ESTIMATED COSTS OF THE IMPROVEMENTS

The Act provides that the estimated costs of the improvements shall include the total cost of the improvements, including incidentals, which may include reserves to operate the District until funds are transferred to the City from the County around December 10 of the next fiscal year.

The Act also provides that the amount of any surplus, deficit or contribution be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within each district is the total cost of installation, maintenance and servicing with adjustments either positive or negative for reserves, surpluses, deficits and/or contributions.

Estimated costs of improvements for Streetlight Maintenance District No. 1, including Annexation No. L-85, are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The estimated costs are on file at the City where they are available for public inspection.

2007/08 FISCAL YEAR BUDGET ESTIMATE

ASSESSMENT LOTS OR PARCELS: 303

TYPE OF LAND USE: Commercial

BUDGET ITEM	MAXIMUM	
	FY 2007/08 ASSESSMENT	ACTUAL FY 2007/08
Total Funds Required	\$141,466.61	\$0.00
Available Carryover	\$0.00	\$0.00
Other Revenue	\$0.00	\$0.00
To be Raised by Parcel Assessment	\$0.00	\$0.00
	\$141,466.61	\$0.00

Reference is made to the assessment roll included herein as Appendix "B" for individual parcel assessments.

IV. ASSESSMENT DIAGRAM

The boundary map/diagram is included herein as "Appendix A".

V. ASSESSMENT

All assessed lots or parcels of real property within the annexation are listed on the assessment roll, which is on file at the City and is hereby made a part of this report by reference. The assessment roll states the net amount to be assessed upon assessable lands within Annexation No. L-85 for Fiscal Year 2007/2008, shows the Fiscal Year 2007/2008 maximum assessment upon each lot or parcel within the annexation and the Fiscal Year 2007/2008 actual assessment, and describes each assessable lot or parcel of land within the annexation. These lots or parcels are more particularly described in the County Assessment Roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this report as "Appendix B."

Commencing with Fiscal Year 2007/2008, the amount of the maximum assessments for Annexation No. L-85 will include a yearly increase, based upon the Consumer Price Index, All Urban Consumers, for the Los Angeles-Riverside-Orange County Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The engineer shall compute the percentage difference between the CPI for February of each year and the CPI for the previous February, and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the engineer shall use the revised index or a comparable system as approved by the City Council for determining fluctuations in the cost of living.

VI. METHOD OF ASSESSMENT

BACKGROUND

The Landscaping and Lighting Act of 1972 provides that assessments may be apportioned upon all assessable lots or parcels of land within an assessment district or annexation in proportion to the estimated benefits to be received by each lot or parcel from the improvements. In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred

on that parcel. The Proposition provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the district or annexation. The general enhancement of property value does not constitute a special benefit.

SPECIAL BENEFIT

The City, in determining the necessity of annexing territory into the existing street light maintenance district, took into account the cost of providing services to the residents, businesses and properties located within the annexation. Each and every parcel within the annexation receives a particular and distinct benefit from the improvements over and above general benefits conferred by the improvements.

In the existing District, most of the streetlight improvements were installed by the developers, subdividers of the land, and the continued maintenance was guaranteed through the establishment of a Streetlight Maintenance District. If the installation of the improvements and the guaranteed maintenance did not occur, the lots would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct and separate lot is a special benefit which permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity.

In the annexation, all the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within the district receives a special and distinct benefit from the improvements and to the same degree.

The improvements also continue to confer a particular and distinct special benefit upon parcels within the annexation because of the nature of the improvements. The proper maintenance of the streetlighting and appurtenant facilities specially benefit parcels within the annexation. The proper maintenance of the streetlighting, and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the annexation. The streetlighting located in Streetlight Maintenance District No. 1 and the proposed Annexation No. L-85 helps to visually join the various segments of the community, which enhance property. All of the above mentioned contributes to a specific enhancement of the property values of each of the parcels within the annexation.

In addition, the benefit provided by streetlighting consists of safety for pedestrians and motorists involved with the property in the Annexation during the nighttime hours. This is a distinct and special benefit to all developed parcels in the annexation.

Streets are constructed for the safe and convenient travel by vehicles and pedestrians. They also provide an area for underground and overhead utilities.

Streetlights are installed on and are for street purposes and are maintained and serviced to allow the street to perform to the standards it was designed. Assessments for the maintenance and servicing of streets, may include streetlights.

Street lighting can be determined to be an integral part of streets as a permanent public improvement. One of the principal purposes of fixed roadway lighting is to create a nighttime environment conducive to quick, accurate, and comfortable seeing for the user of the facility. These factors, if attained, combine to improve traffic safety and achieve efficient traffic movement. Fixed lighting can enable the motorist to see detail more distinctly and to react safely toward roadway and traffic conditions present on or near the roadway facility.

Streetlights are considered an integral part of the entire street, the same as curb, gutter, pavement, signage

and striping. Taken as a group, they are the elements that provide a safe route for motorists and pedestrians. Streetlights are installed to make streets safer.

Streetlights are installed to provide better visibility for drivers. One hundred (100) percent of the illumination from the lights is directed to the street, ninety (90) percent on the street side of the curb and ten (10) percent behind the curb. The spacing of the lights is based on the design speed of the street and the natural ability of the motorist's eyes to adjust to light and dark areas.

The system of streets adjacent to the annexation is established to provide access to each parcel in the annexation. Streetlights provide a safer street environment for owners of the parcels served. If the parcels were not subdivided to provide individual parcels to owners within the annexation, there would be no need for a system of streets with safety lighting.

The City has determined that streetlights are also an integral part of the quality of life within the City. This quality of life is a special benefit to some degree to all parcels, except government owned parcels, including easements, and flood channel parcels.

GENERAL BENEFIT

In addition to the special benefits received by the parcels within the proposed annexation, there are incidental general benefits conferred by the proposed improvements.

The benefit to properties for streetlighting on the City's streets is a benefit to all parcels within the City. All parcels share equally the cost of the streetlights.

The total benefits are thus a combination of the special benefits to the parcels within the annexation and the general benefits to the public at large and to adjacent property owners. The portion of the total streetlight maintenance costs which are associated with general benefits will not be assessed to the parcels in the district, but will be paid from other City Funds.

It is estimated that the general benefit portion of the benefit received from the improvements for any annexation is less than one (1) percent of the total benefit. Nonetheless, the City has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

However, since the installation of streetlights is for the express special benefit of the parcels within the annexation and since each and every parcel within the annexation receives a particular and distinct benefit from the improvements, there is considered no general benefits conferred by the improvements to the public at large.

APPORTIONMENT

For Fiscal Year 2007-08, the parcels originally included in Streetlight Maintenance District No. 1 will continue with the rate schedule as used by Los Angeles County at the time of the transfer of jurisdiction in 1998. Parcels annexed into the District after 1998 are assessed at a higher rate as approved by the City Council.

The Landscape and Lighting Act of 1972 indicates that lighting assessments may be apportioned by any formula or method which fairly distributes costs among all lots or parcels within the District in proportion to the estimated benefits received. The primary benefits of streetlighting are for the convenience, safety, and protection of people and to a lesser extent the security or protection of property, property improvements, and goods. The intensity or degree of illumination provided can have a bearing on both.

The proposed maximum assessment rate for Fiscal Year 2007-08 is \$54.40 per unit. This maximum

assessment rate may increase based on the change in the Consumer Price Index, All Urban Consumers, for the Los Angeles-Riverside-Orange County Area (“CPI”).

The following information can be used to determine the unit count per parcel.

Based on land use information provided by the County Assessor, it has been determined that in the existing district approximately 96 percent of the parcels are in a residential category. Approximately 95 percent are single-family homes or condominiums, and the remainder are duplexes, triplexes, or apartments. In view of this and the benefits derived by the family unit, both at and in the proximity of their property, a value of 1 has been assigned to the basic family unit or Equivalent Dwelling Unit (EDU), i.e. the single-family home or condominium. The existing district includes some properties that may not actually have streetlights in their block but which do receive a neighborhood benefit from the lights in the area. These properties were also included in the District. Therefore a value of 1/2 was given to “People Use” while “Intensity” and “Security Benefit” were each rated at 1/4 to form the basic unit. Parcels in other land use categories were then rated by comparison with the basic EDU.

In the remainder of the residential category, which is comprised of multiple rental type properties, the value for Intensity would remain at 1/4, but the other two items would increase in proportion to the number of family dwelling units on the parcel. For example, a duplex was assigned 1/4 for Intensity, 1 for People Use and 1/2 for Security Benefit for a total of 1-3/4 EDU’s. The owner of such property would therefore pay 1-3/4 times as much for lighting as the owner of a single-family unit. In consideration of the distance some units would be from the lighted roadway, Security Benefits in the residential category would not be increased beyond a value of 1. Thus, a 5-unit apartment would be assigned 1/4 for Intensity, 2-1/2 for People Use and 1 for Security Benefits for a total of 3-3/4 EDU’s. As the number of apartments on a parcel increases, the service charge units assigned for people would follow a declining scale.

Table 1 summarizes the Residential EDU Calculation.

Table 1 – Residential EDU Calculations

	People Use	Security	Intensity	Total EDU's
SFR and Condos	0.50	0.25	0.25	1.00 per parcel
APT2 Apartments (2-4 units)	1/2 x units	0.25 x units	0.25	
2	1.00	0.50	0.25	1.75 per parcel
3	1.50	0.75	0.25	2.50 per parcel
4	2.00	1.00	0.25	3.25 per parcel
APT5 Apartments (5-20 units)	1/2 x units	1.00	0.25	
5	2.50	1.00	0.25	3.75 per parcel
20	10.00	1.00	0.25	11.25 per parcel
APT21 Apartments (21-50 units)	1/3 x (units - 20) + 20-unit apartment EDU's			
50	10.00	11.25		21.25 per parcel
APT51 Apartments (51-100 units)	1/4 x (units - 50) + 50-unit apartment EDU's			
100	12.50	21.25		33.75 per parcel
APT101 Apartments (100+ units)	1/5 x (units - 100) + 100-unit apartment EDU's			
175	15.00	33.75		48.75 per parcel

The non-residential lots or parcels are separated into 38 land use categories as determined by the County Assessor. Equivalent Dwelling Units (EDU’s) are assigned on the basis of average benefits for different groups of land uses, Groups A - K. Properties within the 10 land use categories in Group K varied widely from the norm and therefore these lots or parcels were considered on an individual basis. Each of the parcels or lots in these land use categories was identified on the official lighting district maps and each streetlight or portion thereof in the immediate proximity of the lots or parcels benefiting the lots or parcels was assigned a number of units as identified below. The total number of EDU’s so determined for that

category would be distributed among the lots or parcels in that category in proportion to the lot or parcel area as shown in the table below. A minimum of 3 EDU's would be assessed to each lot or parcel to be compatible with group D which contains many of the smaller business categories. Several large lots or parcels in outlying areas within the existing lighting district have no lights in the immediate proximity and therefore those lots or parcels would be assessed the minimum amount.

Since benefits have been related to property use and property users, no charge would be assessed on vacant lots or parcels within the district.

Table 2 summarizes the Non-Residential EDU calculation:

Table 2 – Non-Residential EDU Calculations

	People Use	Security	Intensity	Total EDU's
Group A Irrigated Farms, Dry Farms, Cemeteries, Dump Sites	1 EDU minimum charge			1.00 per parcel
Group B Animal Kennels, Nurseries and greenhouses, Industrial parking lots, Churches, Private Schools, Petroleum and Gas, Utility	1.00	0.50	0.50	2.00 per parcel
Group C Commercial Parking Lots	1.00	0.50	1.00	2.50 per parcel
Group D Office & Professional building, Bank, Savings & Loan, Service Shop, Lumber Yard, Golf Course, Race track/stable, Camp, Home for the Aged	1.00	1.00	1.00	3.00 per parcel
Group E Store, Store w/ office or residence, Service Station, Club & Lodge Hall	2.00	1.00	1.00	4.00 per parcel
Group F Rooming House (same as 6 unit apartment)	1.00	3.00	0.25	4.25 per parcel
Group G Restaurant, Theater	3.00	1.00	1.00	5.00 per parcel
Group H Light Manufacturing, Food Processing Plant, Warehousing	2.00	2.00	1.00	5.00 per parcel
Group I Auto, Recreational Equipment Sales & Service	2.00	2.00	2.00	6.00 per parcel
Group J Market, Bowling Alley, Skating Rink, Department Store, Hotel/Motel, Mobile Home Park	4.00	2.00	2.00	8.00 per parcel
Group K	All parcels in Group K are assessed a minimum of 3 EDU's			
Group K-1	3.00	1.00	1.25	5.25
Open Storage				0.014973 per 100sf
Mineral Processing				0.005615 per 100sf
Group K-2	4.00	1.00	1.25	6.25
Private College/University				0.001736 per 100sf
Wholesale and manufacturing outlets				0.059858 per 100sf
Athletic and Amusement Facilities				0.027431 per 100sf
Heavy Manufacturing				0.006382 per 100sf
Hospitals				0.012886 per 100sf
Group K-3	4.00	1.00	1.50	6.50
Motion Picture, Radio, T.V.				0.010938 per 100sf
Neighborhood Shopping Centers				0.014449 per 100sf
Regional Shopping Centers				0.021812 per 100sf
Vacant	0.00	0.00	0.00	0.00 per parcel

VII. CERTIFICATIONS

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

DATED: December 20, 2007

BY: Joan E. Cox
R.C.E. No. 41965



PRELIMINARY APPROVAL

Preliminary approval by the City Council of the City of Santa Clarita on the ____ day of _____, 2007.

Sharon L. Dawson, City Clerk
City of Santa Clarita

FINAL APPROVAL

Final approval by the City Council of the City of Santa Clarita on the ____ day of _____, 2007.

Sharon L. Dawson, City Clerk
City of Santa Clarita

I, _____, as City Clerk, do hereby certify that the foregoing assessments, together with the boundary maps attached thereto, were filed in my office on the ____ day of _____, 2007.

Sharon L. Dawson, City Clerk
City of Santa Clarita

I, _____, as City Clerk, do hereby certify that the foregoing assessments, together with the boundary maps attached thereto, were approved and confirmed by the City Council of the City of Santa Clarita on the ____ day of _____, 2007.

Sharon L. Dawson, City Clerk
City of Santa Clarita

“APPENDIX A”

ASSESSMENT DIAGRAM

“APPENDIX B”

ASSESSMENT ROLL

Assessor's Parcel Number	Parcel Type	Assessment Group	FY 07/08 Max. Rate	EDU Count	FY 2007/08 Maximum Assessment
2849-027-001					
2849-027-002					
2849-027-003	RES	SFR	\$54.40	328.00	\$17,843.20
2849-027-004	RES/COM*	GRP-E	\$54.40	316.00	\$17,190.40
2849-027-005					
2849-001-027					
2802-004-041	COM	GRP-D	\$54.40	3.00	\$163.20
2802-004-048	COM	GRP-H	\$54.40	5.00	\$272.00
2802-004-077	COM	GRP-I	\$54.40	6.00	\$326.40
2803-024-005	COM	GRP-H	\$54.40	5.00	\$272.00
2803-024-006	COM	GRP-E	\$54.40	4.00	\$217.60
2803-025-004	COM	GRP-B	\$54.40	2.00	\$108.80
2803-025-005	COM	GRP-D	\$54.40	3.00	\$163.20
2811-001-072	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-073	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-085	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-086	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-087	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-088	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-089	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-090	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-091	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-092	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-093	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-104	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-106	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-107	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-108	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-109	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-110	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-111	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-112	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-113	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-114	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-115	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-135	COM	GRP-H	\$54.40	5.00	\$272.00
2811-001-801	COM	GRP-D	\$54.40	3.00	\$163.20
2811-027-001	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-005	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-006	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-007	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-017	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-018	COM	GRP-C	\$54.40	2.50	\$136.00

Assessor's Parcel Number	Parcel Type	Assessment Group	FY 07/08 Max. Rate	EDU Count	FY 2007/08 Maximum Assessment
2811-027-019	COM	GRP-C	\$54.40	2.50	\$136.00
2811-027-025	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-026	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-028	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-029	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-030	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-031	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-032	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-038	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-041	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-042	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-043	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-044	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-046	COM	GRP-H	\$54.40	5.00	\$272.00
2811-027-047	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-002	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-003	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-004	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-005	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-006	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-007	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-008	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-009	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-010	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-011	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-012	COM	GRP-H	\$54.40	5.00	\$272.00
2811-061-013	COM	GRP-H	\$54.40	5.00	\$272.00
2836-007-008	COM	GRP-E	\$54.40	4.00	\$217.60
2836-007-010	COM	GRP-D	\$54.40	3.00	\$163.20
2836-007-020	COM	GRP-I	\$54.40	6.00	\$326.40
2836-007-021	COM	GRP-I	\$54.40	6.00	\$326.40
2836-007-033	COM	GRP-I	\$54.40	6.00	\$326.40
2836-007-038	COM	GRP-C	\$54.40	2.50	\$136.00
2836-007-039	COM	GRP-D	\$54.40	3.00	\$163.20
2836-007-041	COM	GRP-C	\$54.40	2.50	\$136.00
2836-007-043	COM	GRP-C	\$54.40	2.50	\$136.00
2836-007-045	COM	GRP-H	\$54.40	5.00	\$272.00
2836-009-073	COM	GRP-E	\$54.40	4.00	\$217.60
2839-001-014	COM	GRP-J	\$54.40	8.00	\$435.20
2839-001-016	COM	GRP-I	\$54.40	6.00	\$326.40
2839-001-021	COM	GRP-E	\$54.40	4.00	\$217.60
2839-002-025	COM	GRP-I	\$54.40	6.00	\$326.40
2839-002-035	COM	GRP-H	\$54.40	5.00	\$272.00
2839-002-036	COM	GRP-H	\$54.40	5.00	\$272.00
2839-004-022	COM	GRP-E	\$54.40	4.00	\$217.60
2839-004-033	COM	GRP-D	\$54.40	3.00	\$163.20
2839-004-039	COM	GRP-D	\$54.40	3.00	\$163.20
2839-014-032	COM	GRP-E	\$54.40	4.00	\$217.60
2839-014-033	COM	GRP-E	\$54.40	4.00	\$217.60

Assessor's Parcel Number	Parcel Type	Assessment Group	FY 07/08 Max. Rate	EDU Count	FY 2007/08 Maximum Assessment
2839-014-034	COM	GRP-E	\$54.40	4.00	\$217.60
2839-014-035	COM	GRP-E	\$54.40	4.00	\$217.60
2839-014-036	COM	GRP-E	\$54.40	4.00	\$217.60
2839-014-042	COM	GRP-E	\$54.40	4.00	\$217.60
2839-015-017	COM	GRP-K2	\$54.40	3.00	\$163.20
2839-016-016	COM	GRP-E	\$54.40	4.00	\$217.60
2839-016-017	COM	GRP-E	\$54.40	4.00	\$217.60
2839-016-027	COM	GRP-H	\$54.40	5.00	\$272.00
2839-017-001	COM	GRP-D	\$54.40	3.00	\$163.20
2839-017-002	COM	GRP-D	\$54.40	3.00	\$163.20
2839-017-015	COM	GRP-I	\$54.40	6.00	\$326.40
2839-017-028	COM	GRP-I	\$54.40	6.00	\$326.40
2839-017-031	COM	GRP-E	\$54.40	4.00	\$217.60
2839-018-016	COM	GRP-J	\$54.40	8.00	\$435.20
2839-020-018	COM	GRP-H	\$54.40	5.00	\$272.00
2839-020-019	COM	GRP-G	\$54.40	5.00	\$272.00
2839-020-023	COM	GRP-D	\$54.40	3.00	\$163.20
2842-026-041	COM	GRP-G	\$54.40	5.00	\$272.00
2842-026-042	COM	GRP-K3	\$54.40	28.32	\$1,540.77
2842-026-043	COM	GRP-K3	\$54.40	3.71	\$201.99
2842-026-044	COM	GRP-K3	\$54.40	4.34	\$236.26
2842-026-045	COM	GRP-K3	\$54.40	4.47	\$243.11
2842-026-046	COM	GRP-K3	\$54.40	16.11	\$876.55
2844-001-054	COM	GRP-J	\$54.40	8.00	\$435.20
2844-005-016	COM	GRP-E	\$54.40	4.00	\$217.60
2844-005-028	COM	GRP-E	\$54.40	4.00	\$217.60
2844-005-039	COM	GRP-K3	\$54.40	6.17	\$335.54
2844-023-001	COM	GRP-D	\$54.40	3.00	\$163.20
2844-026-001	COM	GRP-E	\$54.40	4.00	\$217.60
2861-001-038	COM	GRP-D	\$54.40	3.00	\$163.20
2861-001-112	COM	GRP-D	\$54.40	3.00	\$163.20
2861-001-113	COM	GRP-D	\$54.40	3.00	\$163.20
2861-001-119	COM	GRP-D	\$54.40	3.00	\$163.20
2861-002-122	COM	GRP-D	\$54.40	3.00	\$163.20
2861-002-123	COM	GRP-D	\$54.40	3.00	\$163.20
2861-058-008	COM	GRP-K3	\$54.40	20.05	\$1,090.72
2861-058-009	COM	GRP-K3	\$54.40	3.00	\$163.20
2861-058-011	COM	GRP-K3	\$54.40	7.70	\$418.88
2861-058-023	COM	GRP-K3	\$54.40	21.95	\$1,194.08
2861-058-024	COM	GRP-K3	\$54.40	64.80	\$3,525.12
2861-058-032	COM	GRP-K3	\$54.40	100.24	\$5,453.06
2861-058-033	COM	GRP-K3	\$54.40	45.61	\$2,481.18
2861-058-036	COM	GRP-K3	\$54.40	38.10	\$2,072.64
2861-058-041	COM	GRP-K3	\$54.40	8.65	\$470.56
2861-058-044	COM	GRP-K3	\$54.40	8.17	\$444.45
2861-058-045	COM	GRP-K3	\$54.40	3.00	\$163.20
2861-058-046	COM	GRP-K3	\$54.40	13.11	\$713.18
2861-058-049	COM	GRP-K3	\$54.40	3.90	\$212.16
2861-058-050	COM	GRP-K3	\$54.40	12.45	\$677.28

Assessor's Parcel Number	Parcel Type	Assessment Group	FY 07/08 Max. Rate	EDU Count	FY 2007/08 Maximum Assessment
2861-058-051	COM	GRP-K3	\$54.40	7.13	\$387.87
2861-058-052	COM	GRP-K3	\$54.40	11.97	\$651.17
2861-058-053	COM	GRP-K3	\$54.40	10.64	\$578.82
2861-058-054	COM	GRP-K3	\$54.40	8.93	\$485.79
2861-058-055	COM	GRP-K3	\$54.40	3.52	\$191.49
2861-058-056	COM	GRP-K3	\$54.40	3.00	\$163.20
2861-058-057	COM	GRP-K3	\$54.40	3.04	\$165.38
2861-058-058	COM	GRP-K3	\$54.40	5.42	\$294.85
2861-058-900	COM	GRP-D	\$54.40	3.00	\$163.20
2861-058-901	COM	GRP-D	\$54.40	3.00	\$163.20
2861-058-902	COM	GRP-D	\$54.40	3.00	\$163.20
2861-058-903	COM	GRP-D	\$54.40	3.00	\$163.20
2861-058-904	COM	GRP-D	\$54.40	3.00	\$163.20
2861-058-905	COM	GRP-D	\$54.40	3.00	\$163.20
2861-058-907	COM	GRP-D	\$54.40	3.00	\$163.20
2861-059-008	COM	GRP-K3	\$54.40	23.28	\$1,266.43
2861-059-021	COM	GRP-K3	\$54.40	11.31	\$615.26
2861-059-025	COM	GRP-K3	\$54.40	23.28	\$1,266.43
2861-059-026	COM	GRP-K3	\$54.40	9.98	\$542.91
2861-059-027	COM	GRP-K3	\$54.40	26.89	\$1,462.82
2861-059-033	COM	GRP-K3	\$54.40	4.28	\$232.83
2861-059-034	COM	GRP-K3	\$54.40	103.28	\$5,618.43
2861-059-037	COM	GRP-K3	\$54.40	4.28	\$232.83
2861-059-038	COM	GRP-K3	\$54.40	3.04	\$165.38
2861-059-039	COM	GRP-K3	\$54.40	6.27	\$341.09
2861-059-042	COM	GRP-K3	\$54.40	57.58	\$3,132.35
2861-059-043	COM	GRP-D	\$54.40	3.00	\$163.20
2861-059-044	COM	GRP-D	\$54.40	3.00	\$163.20
2861-059-045	COM	GRP-K3	\$54.40	10.64	\$578.82
2861-061-050	COM	GRP-K1	\$54.40	14.70	\$799.68
2861-061-800	COM	GRP-B	\$54.40	2.00	\$108.80
2861-071-007	COM	GRP-G	\$54.40	5.00	\$272.00
2861-071-008	COM	GRP-J	\$54.40	8.00	\$435.20
2861-071-009	COM	GRP-J	\$54.40	8.00	\$435.20
2866-006-801	COM	GRP-B	\$54.40	2.00	\$108.80
2866-006-802	COM	GRP-B	\$54.40	2.00	\$108.80
2866-006-805	COM	GRP-B	\$54.40	2.00	\$108.80
2866-007-041	COM	GRP-B	\$54.40	2.00	\$108.80
2866-008-001	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-002	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-003	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-008	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-009	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-010	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-015	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-016	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-018	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-019	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-021	COM	GRP-H	\$54.40	5.00	\$272.00

Assessor's Parcel Number	Parcel Type	Assessment Group	FY 07/08 Max. Rate	EDU Count	FY 2007/08 Maximum Assessment
2866-008-022	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-023	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-024	COM	GRP-H	\$54.40	5.00	\$272.00
2866-008-025	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-010	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-011	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-012	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-014	COM	GRP-D	\$54.40	3.00	\$163.20
2866-009-015	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-016	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-018	COM	GRP-D	\$54.40	3.00	\$163.20
2866-009-019	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-020	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-021	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-022	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-023	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-024	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-025	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-026	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-027	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-028	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-029	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-030	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-031	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-032	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-033	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-034	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-035	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-036	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-037	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-038	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-039	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-040	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-041	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-042	COM	GRP-H	\$54.40	5.00	\$272.00
2866-009-801	COM	GRP-D	\$54.40	3.00	\$163.20
2866-009-802	COM	GRP-D	\$54.40	3.00	\$163.20
2866-010-001	COM	GRP-H	\$54.40	5.00	\$272.00
2866-010-002	COM	GRP-B	\$54.40	2.00	\$108.80
2866-010-003	COM	GRP-H	\$54.40	5.00	\$272.00
2866-010-004	COM	GRP-H	\$54.40	5.00	\$272.00
2866-010-005	COM	GRP-H	\$54.40	5.00	\$272.00
2866-010-006	COM	GRP-H	\$54.40	5.00	\$272.00
2866-010-007	COM	GRP-H	\$54.40	5.00	\$272.00
2866-010-008	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-001	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-002	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-003	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-004	COM	GRP-H	\$54.40	5.00	\$272.00

Assessor's Parcel Number	Parcel Type	Assessment Group	FY 07/08 Max. Rate	EDU Count	FY 2007/08 Maximum Assessment
2866-011-005	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-006	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-007	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-008	COM	GRP-K3	\$54.40	9.67	\$526.05
2866-011-009	COM	GRP-D	\$54.40	3.00	\$163.20
2866-011-012	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-013	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-014	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-015	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-016	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-018	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-019	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-021	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-022	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-023	COM	GRP-H	\$54.40	5.00	\$272.00
2866-011-024	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-001	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-002	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-003	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-004	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-005	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-006	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-007	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-008	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-009	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-010	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-011	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-012	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-013	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-014	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-015	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-016	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-017	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-018	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-019	COM	GRP-H	\$54.40	5.00	\$272.00
2866-012-020	COM	GRP-H	\$54.40	5.00	\$272.00
2866-013-105	COM	GRP-B	\$54.40	2.00	\$108.80
2866-018-040	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-061	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-062	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-063	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-064	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-065	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-066	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-070	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-071	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-076	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-078	COM	GRP-H	\$54.40	5.00	\$272.00

Assessor's Parcel Number	Parcel Type	Assessment Group	FY 07/08 Max. Rate	EDU Count	FY 2007/08 Maximum Assessment
2866-018-092	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-102	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-103	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-104	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-105	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-106	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-107	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-108	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-114	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-122	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-131	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-132	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-133	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-134	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-142	COM	GRP-H	\$54.40	5.00	\$272.00
2866-018-143	COM	GRP-H	\$54.40	5.00	\$272.00

2,600.48 \$141,466.61