

City of Santa Clarita Engineer's Report

Open Space Maintenance District (Golden Valley Ranch)

FISCAL YEAR 2014/2015

Intent Meeting: June 10, 2014 Public Hearing: June 24, 2014

Prepared May 13, 2014

27368 Via Industria
Suite 110
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com/financial



CITY OF SANTA CLARITA OPEN SPACE MAINTENACE DISTRICT (GOLDEN VALLEY RANCH)

ENGINEER'S REPORT CERTIFICATE

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for fiscal year 2014/2015, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles 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.

3VU . T. 1000	The state of the s
Dated this 3 ^{va} day of Jime, 2014.	PROFESSIONS
	LET LAD L. 100 CA
	世 C 16742 〈 国
	EXP 6:30:15
	CIVIL
	OF CALIFORN
	Willdan Financial Services
	Assessment Engineer
By: Structegalt	By: Lichard Kopechy
Stacee Reynolds Sr. Project Manager, District Administration Services	Richard Kopecky R. C. E. # 16742
of Project Manager, District Administration Services	R. C. E. # 10/42
I HEREBY CERTIFY that the enclosed Engineer's Re	port. together with Assessment Roll and
Assessment Diagram thereto attached was filed with me	e on theday of, 2014.
	Ву:
	Arminé Chaparyan, Interim City Clerk
	City of Santa Clarita Los Angeles County, California
LUEDEDV CEDTIEV ()	•
I HEREBY CERTIFY that the enclosed Engineer's Re Assessment Diagram thereto attached was approved a	port, together with Assessment Roll and
City of Santa Clarita, California, on theday of	, 2014.
	D
	By: Arminé Chaparyan Interim City Clerk
	City of Santa Clarita
	Los Angeles County, California

TABLE OF CONTENTS

I.	OVERVIEW	1
II.	PLANS AND SPECIFICATIONS	2
Α	. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	2
В	B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED	3
III.	ESTIMATE OF COSTS	4
IV.	METHOD OF APPORTIONMENT OF ASSESSMENT	4
Α	. GENERAL	4
В	. PROPOSITION 218 BENEFIT ANALYSIS	5
C	REASON FOR THE ASSESSMENT	6
D	. SPECIAL BENEFIT ANALYSIS	6
Ε	. ASSESSMENT APPORTIONMENT AND RATES	6
V.	ASSESSMENT ROLL	8
VI.	ASSESSMENT DIAGRAM	9



I. OVERVIEW

A. BACKGROUND

In January of 2002, the City Council approved the Golden Valley Ranch Development. Approval of this development included the construction of 498 single-family residential units, approximately 610,930 square feet of commercial uses, a turn-key elementary school, a 2.3 net-acre trail head, a 1.6-acre fire station pad, and the dedication of approximately 920 acres of natural undeveloped open space.

In conjunction with the approval of this development, the City, the Owner (PacSun), and the Golden Valley Ranch Task Force entered into a settlement agreement set forth in the Judgment of the Superior Court of the State of California Case No. BC269070, filed July 29, 2002, in which, among other things, in exchange for approval of the residential development, the Owner agreed to set aside open space within the development and be responsible for the ongoing maintenance of such open space, and the City agreed to initiate formation proceedings for a special assessment district for the ongoing maintenance of the open space.

B. EFFECTS OF PROPOSITION 218

On November 5 1996, the electorate approved Proposition 218, Right to Vote on Taxes Act, which added Articles XIIIC and XIIID to the California Constitution. The Article XIIID 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.

The provisions of Proposition 218 can be summarized in four general areas:

- 1. Strengthens the general and special tax provisions of Propositions 13 and 62;
- 2. Extends the initiative process to all local taxes, assessments, fees and charges;
- 3. Adds substantive and procedural requirements to assessments; and
- 4. Adds substantive and procedural requirements to property-related fees and charges.

On November 25, 2003, the City Council considered adoption of resolutions to initiate proceedings for and declare its intent to the formation of the District. At that time, PacSun, as the sole owner of the Golden Valley Ranch Development, provided the City with a petition, giving approval to the formation of the open space maintenance district.



II. PLANS AND SPECIFICATIONS

A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements include, but are not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.



- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

B. DESCRIPTION OF IMPROVEMENTS TO BE MAINTAINED AND SERVICED

The improvements proposed to be maintained and serviced are generally described as the Conservation Easement area, as described in the Judgment of the Superior Court of the State of California Case No. BC269070, filed July 29, 2002, which is the open space area on Tentative Tract Map No. 52414 (Golden Valley Ranch).

Improvements include but are not limited to: trail maintenance and open space management within the boundaries of said Maintenance District.

The District will fund costs in connection with the District maintenance and servicing including, but not limited to, labor, electrical energy, water, materials, contracting services, administration, and other expenses necessary for the satisfactory maintenance and servicing of these improvements.

Maintenance means the furnishing of services and materials for the ordinary and usual operation of natural open space land or replacement of all or part of any of the landscaping or appurtenant improvements; the removal of rubbish, debris and other solid waste; the cleaning and other improvements to remove or cover graffiti; and trail maintenance.

Servicing means the administration of all aspects of the maintenance and servicing of the improvements.

Plans and specifications for the improvements, showing the general nature, location and the extent of the improvements, are on file at the City where they are available for public inspection and are by reference herein made a part of this report.



III. ESTIMATE OF COSTS

The estimated costs for the operation, maintenance and servicing of the facilities, shown below, are the estimated costs of maintenance if the facilities were fully maintained for Fiscal Year 2014/15. The 1972 Act provides that the total cost of the maintenance and services, together with incidental expenses, may be financed from the assessment proceeds. The incidental expenses may include engineering fees, legal fees, printing, mailing, postage, publishing, and all other related costs identified with the district proceedings.

Fiscal Year 2014/15 Estimate of Costs	
Maintenance & Servicing Costs	
Natural Open Space Trails	\$39,000.00
Administration Costs	5,890.00
Capital Improvement	
Trail Heads and Trails	61,000.00
	\$105,890.00
Operating and Capital Reserve	\$78,552.36
Interest (positive)	(0.00)
Prior Year (surplus) or deficit FY 13-14	(139,263.00)
Total Assessment	\$45,149.36

The 1972 Act requires that a special fund be set-up for the revenues and expenditures of the District. Funds raised by assessment shall be used only for the purpose as stated herein. The City may advance funds to the District, if needed, to ensure adequate cash flow, and will be reimbursed for any such advances upon receipt of assessments. Any surplus or deficit remaining on July 1 must be carried over to the next fiscal year

IV. METHOD OF APPORTIONMENT OF ASSESSMENT

A. GENERAL

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of Maintenance Districts by cities for the purpose of providing certain public improvements which include the construction, maintenance and servicing of street lights, traffic signals and landscaping facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that maintenance assessments be levied according to benefit rather than according to assessed value. This section states:

"The net amount to be assessed upon lands within an Maintenance 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 benefits to be received by each such lot or parcel from the improvements."



The Act permits the designation of zones of benefit within any individual Maintenance District if "by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements." (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

B. PROPOSITION 218 BENEFIT ANALYSIS

The costs of the proposed improvements have been identified and allocated to properties within the District based on special benefit. The improvements to be provided by this District and for which properties will be assessed have been identified as an essential component and local amenity that provides a direct reflection and extension of the properties within the District which the property owners and residents have expressed a high level of support.

This District was formed to provide and establish landscape and lighting enhancement that affects the presentation of the surrounding properties and developments and will directly benefit the parcels to be assessed within the District. The assessments and method of apportionment is based on the premise that the assessments will be used to construct and install landscape improvements within the existing District as well as provide for the annual maintenance of those improvements, and the assessment revenues generated District will be used solely for such purposes.

In conjunction with the provisions of the 1972 Act, the California Constitution Article XIIID addresses several key criteria for the levy of assessments, notably:

Article XIIID Section 2d defines District as follows:

"District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

Article XIIID Section 2i defines Special Benefit as follows:

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Article XIIID Section 4a defines proportional special benefit assessments as follows:

"An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the landscape and lighting improvements in the District, and the assessment obligation for



each parcel reflects that parcel's proportional special benefits as compared to other properties that receive special benefits.

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report, have been carefully reviewed and have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either "general benefit" (not assessed) or "special benefit".

C. REASON FOR THE ASSESSMENT

The assessment is proposed to be levied to defray the costs of the maintenance and servicing of the open space conservation area improvements, as previously defined herein in Part A of this Report.

D. SPECIAL BENEFIT ANALYSIS

Parcels within the District will be assessed for the maintenance of those improvements that provide a special benefit to the project. Article XIIID of the California Constitution defines special benefit as:

"A particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute 'special benefit'."

Per the Judgment of the Superior Court of the State of California Case No. BC269070, filed July 29, 2002, the setting aside and on-going maintenance of natural open space areas is a condition of developing the residential portion of Tentative Tract No. 52414 (Golden Valley Ranch).

Without the open space areas, residential development would not be allowed to occur within the boundaries of the Tentative Tract; therefore, all real property proposed to be developed for residential uses receive and are conferred a particular and distinct special benefit from these open space areas and their maintenance. Non-residential properties are not subject to this condition and therefore do not receive special benefit from the improvements. The general benefits associated with these open space areas and their maintenance are considered incidental, negligible and nonquantifiable.

E. ASSESSMENT APPORTIONMENT AND RATES

As stated above, only residential property receives special benefits for the on-going maintenance of the designated open space within Tentative Tract No. 52414 (Golden Valley Ranch). There are 142.05 net acres of land designated for residential development within the tentative tract. The special benefit to each residential acre of land is the same: the ability to develop. Therefore, the assessment is apportioned to the residential development areas on a per acre basis.

\$45,149.36 / 142.05 acres = \$317.85 / acre



The table below provides the projected assessment apportionment for the two types of planned residential unit areas within the Golden Valley Ranch development and shows the estimated maximum annual assessment rate per residential unit given the following assumptions. These rates are based on the following development scheme:

129.89 acres currently designated for 404 single family residential (SFR) units, 12.16 acres currently designated for 95 single family condominium (CON) units

FY 13/14 Maximum Assessment Per Res. Acre	FY 14/15 Maximum Assessment Per Res. Acre	Res. Acres	FY 14/15 Assessment Rate Per Res. Acre	FY 14/15 Assessment	Projected Planned Res. Units	FY 14/15 Max Assessment Rate per Residential Unit
\$491.18 / acre	\$493.85 / acre	129.89	\$317.85 / acre	\$41,284.76	404 SFR	\$158.77 / SFR Unit
\$491.18 / acre	\$493.85 / acre	12.16	\$317.85 / acre	\$3,864.60	95 CON	\$63.21 / CON Unit
		142.05		\$45,149.36		

CPI Increase = 0.54%

If the number of residential units differs from those projected above, the maximum assessment rates per residential unit will also differ.

The maximum annual maintenance assessment rates will be increased each year by the annual change in the Consumer Price Index (CPI) for All Urban Consumers, for the Los Angeles, Riverside and Orange County areas.

The actual assessments levied in any fiscal year will be as approved by the City Council and may not exceed the maximum assessment rate without receiving property owner approval for the increase.



V. ASSESSMENT ROLL

The total proposed assessment for Fiscal Year 2014/2015 and the amount of the total proposed assessment apportioned to each lot or parcel within the District, as shown on the latest assessment roll at the Los Angeles County Assessor's Office, are contained in the Assessment Roll on file in the office of the City Clerk of the City of Santa Clarita, which is also made a part of this Report.

This Assessment Roll includes the proposed residential development areas that make up Tentative Tract Map No. 52414 (Golden Valley Ranch).

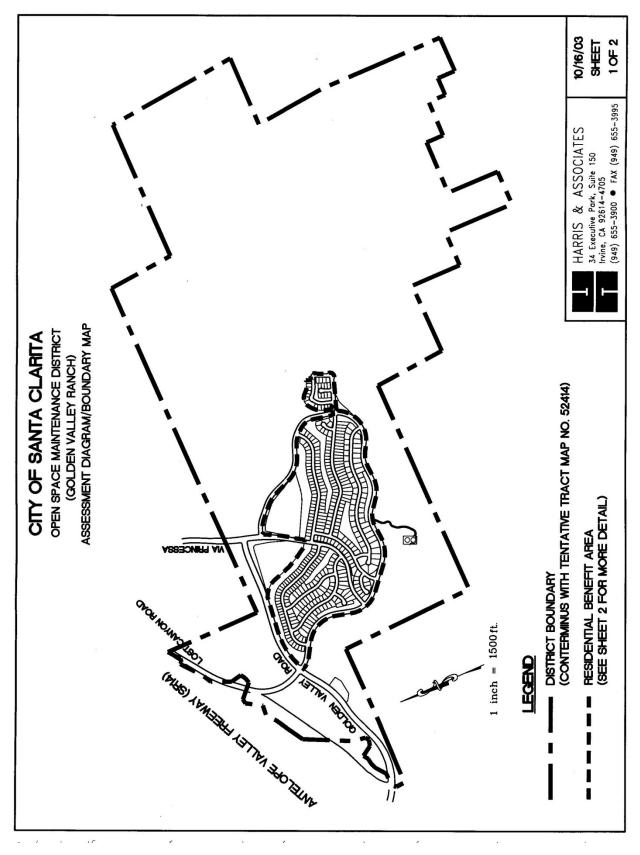


VI. ASSESSMENT DIAGRAM

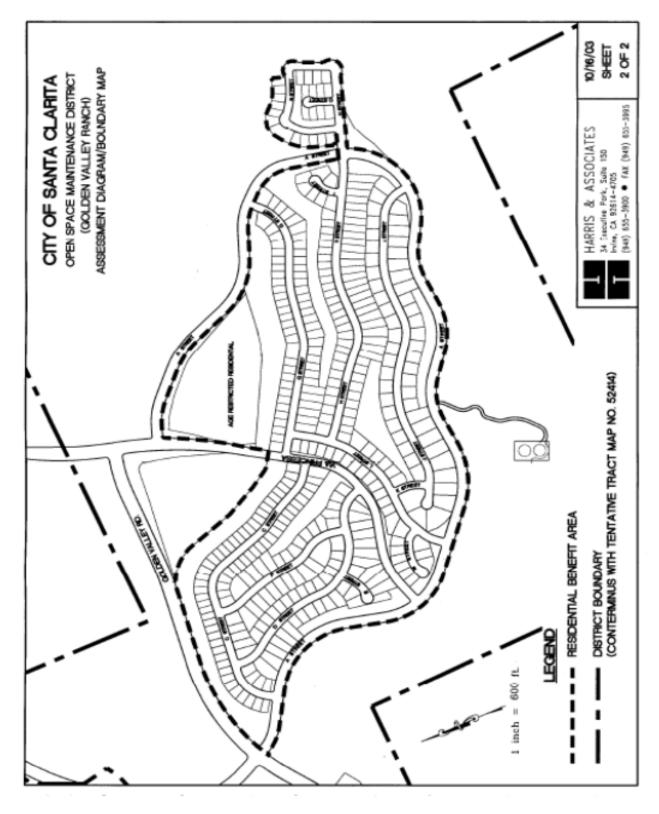
An Assessment Diagram for the Maintenance District is provided on the following page.

The lines and dimensions of each lot or parcel within the Maintenance District are those lines and dimensions shown on the maps of the Assessor of the County of Los Angeles, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.









Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-059-001	SFV	1.0	0.28	102.19
2841-059-002	SFV	1.0	0.25	102.19
2841-059-003	SFV	1.0	0.25	102.19
2841-059-004	SFV	1.0	0.25	102.19
2841-059-005	SFV	1.0	0.25	102.19
2841-059-006	SFV	1.0	0.25	102.19
2841-059-007	SFV	1.0	0.24	102.19
2841-059-007	SFV	1.0	0.24	102.19
2841-059-009	SFV	1.0	0.23	102.19
2841-059-009	SFV	1.0	0.24	102.19
2841-059-010	SFV	1.0	0.24	102.19
2841-059-012	SFV	1.0	0.25	102.19
	SFV			
2841-059-013	SFV	1.0	0.24 0.24	102.19
2841-059-014		1.0		102.19
2841-059-015	SFV	1.0	0.24	102.19
2841-059-016	SFV	1.0	0.24	102.19
2841-059-017	SFV	1.0	0.24	102.19
2841-059-018	SFV	1.0	0.23	102.19
2841-059-019	SFV	1.0	0.23	102.19
2841-059-020	SFV	1.0	0.24	102.19
2841-059-021	SFV	1.0	0.25	102.19
2841-059-022	SFV	1.0	0.26	102.19
2841-059-023	SFV	1.0	0.24	102.19
2841-059-024	SFV	1.0	0.24	102.19
2841-059-025	SFV	1.0	0.24	102.19
2841-059-026	SFV	1.0	0.28	102.19
2841-059-027	SFV	1.0	0.29	102.19
2841-059-028	SFV	1.0	0.29	102.19
2841-059-029	SFV	1.0	0.28	102.19
2841-059-030	SFV	1.0	0.32	102.19
2841-060-001	SFV	1.0	0.35	102.19
2841-060-002	SFV	1.0	0.35	102.19
2841-060-003	SFV	1.0	0.35	102.19
2841-060-004	SFV	1.0	0.35	102.19
2841-060-005	SFV	1.0	0.35	102.19
2841-060-006	SFV	1.0	0.35	102.19
2841-060-007	SFV	1.0	0.35	102.19
2841-060-008	SFV	1.0	0.36	102.19
2841-060-009	SFV	1.0	0.36	102.19
2841-060-010	SFV	1.0	0.35	102.19
2841-060-011	SFV	1.0	0.36	102.19
2841-060-012	SFV	1.0	0.36	102.19
2841-060-013	SFV	1.0	0.35	102.19
2841-060-014	SFV	1.0	0.35	102.19
2841-060-015	SFV	1.0	0.35	102.19
2841-060-016	SFV	1.0	0.35	102.19
2841-060-017	SFV	1.0	0.35	102.19
2841-060-018	SFV	1.0	0.41	102.19
2841-060-019	SFV	1.0	0.42	102.19
2841-060-020	SFV	1.0	0.38	102.19
2841-060-021	SFV	1.0	0.40	102.19
2841-060-022	SFV	1.0	0.37	102.19
2841-060-023	SFV	1.0	0.38	102.19

Willdan Financial Services Page 1 of 8

Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-060-024	SFV	1.0	0.38	102.19
2841-060-025	SFV	1.0	0.37	102.19
2841-060-026	SFV	1.0	0.36	102.19
2841-060-027	SFV	1.0	0.36	102.19
2841-060-028	SFV	1.0	0.36	102.19
2841-060-029	SFV	1.0	0.38	102.19
2841-060-030	SFV	1.0	0.48	102.19
2841-060-031	SFV	1.0	0.44	102.19
2841-060-032	SFV	1.0	0.41	102.19
2841-060-033	SFV	1.0	0.41	102.19
2841-060-034	SFV	1.0	0.40	102.19
2841-060-035	SFV	1.0	0.40	102.19
2841-060-036	SFV	1.0	0.40	102.19
2841-060-037	SFV	1.0	0.40	102.19
2848-038-001	SFV	1.0	0.19	102.19
2848-038-002	SFV	1.0	0.17	102.19
2848-038-003	SFV	1.0	0.19	102.19
2848-038-004	SFV	1.0	0.21	102.19
2848-038-005	SFV	1.0	1.98	102.19
2848-038-006	SFV	1.0	0.18	102.19
2848-038-007	SFV	1.0	0.23	102.19
2848-038-008	SFV SFV	1.0	0.21	102.19
2848-038-009	SFV	1.0	0.20	102.19
2848-038-010	SFV	1.0 1.0	0.22	102.19
2848-038-011	SFV		0.20 0.19	102.19 102.19
2848-038-012 2848-038-013	SFV	1.0 1.0	0.19	102.19
2848-038-014	SFV	1.0	0.19	102.19
2848-038-015	SFV	1.0	0.19	102.19
2848-038-016	SFV	1.0	0.19	102.19
2848-038-017	SFV	1.0	0.24	102.19
2848-038-018	SFV	1.0	0.24	102.19
2848-038-019	SFV	1.0	0.21	102.19
2848-038-020	SFV	1.0	0.21	102.19
2848-038-021	SFV	1.0	0.22	102.19
2848-038-022	SFV	1.0	0.22	102.19
2848-038-023	SFV	1.0	0.19	102.19
2848-038-024	SFV	1.0	0.13	102.19
2841-070-001	SFV	1.0	0.15	102.19
2841-070-002	SFV	1.0	0.15	102.19
2841-070-003	SFV	1.0	0.15	102.19
2841-070-004	SFV	1.0	0.15	102.19
2841-070-005	SFV	1.0	0.15	102.19
2841-070-006	SFV	1.0	0.15	102.19
2841-070-007	SFV	1.0	0.15	102.19
2841-070-008	SFV	1.0	0.15	102.19
2841-070-009	SFV	1.0	0.15	102.19
2841-070-010	SFV	1.0	0.15	102.19
2841-070-011	SFV	1.0	0.15	102.19
2841-070-012	SFV	1.0	0.15	102.19
2841-070-013	SFV	1.0	0.15	102.19
2841-070-014	SFV	1.0	0.15	102.19
2841-070-015	SFV	1.0	0.15	102.19
	J. V	1.0	0.10	102.10

Willdan Financial Services Page 2 of 8

Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-070-016	SFV	1.0	0.15	102.19
2841-070-017	SFV	1.0	0.15	102.19
2841-070-018	SFV	1.0	0.15	102.19
2841-070-019	SFV	1.0	0.15	102.19
2841-070-020	SFV	1.0	0.15	102.19
2841-070-021	SFV	1.0	0.15	102.19
2841-070-022	SFV	1.0	0.15	102.19
2841-070-023	SFV	1.0	0.15	102.19
2841-070-024	SFV	1.0	0.15	102.19
2841-070-025	SFV	1.0	0.15	102.19
2841-070-026	SFV	1.0	0.15	102.19
2841-070-027	SFV	1.0	0.15	102.19
2841-070-028	SFV	1.0	0.15	102.19
2841-070-029	SFV	1.0	0.15	102.19
2841-070-030	SFV	1.0	0.15	102.19
2841-070-031	SFV	1.0	0.15	102.19
2841-070-032	SFV	1.0	0.15	102.19
2841-070-033	SFV	1.0	0.15	102.19
2841-071-001	SFV	1.0	0.15	102.19
2841-071-002	SFV	1.0	0.15	102.19
2841-071-003	SFV	1.0	0.15	102.19
2841-071-004	SFV	1.0	0.15	102.19
2841-071-005	SFV	1.0	0.15	102.19
2841-071-006	SFV	1.0	0.15	102.19
2841-071-007	SFV	1.0	0.15	102.19
2841-071-008	SFV	1.0	0.15	102.19
2841-071-009	SFV	1.0	0.15	102.19
2841-071-010	SFV	1.0	0.15	102.19
2841-071-011	SFV	1.0	0.15	102.19
2841-071-012	SFV	1.0	0.15	102.19
2841-071-013	SFV	1.0	0.15	102.19
2841-071-014	SFV	1.0	0.15	102.19
2841-071-015	SFV	1.0	0.15	102.19
2841-071-016	SFV	1.0	0.15	102.19
2841-071-017	SFV	1.0	0.15	102.19
2841-071-018	SFV	1.0	0.15	102.19
2841-071-019	SFV	1.0	0.15	102.19
2841-071-020	SFV	1.0	0.15	102.19
2841-071-021	SFV	1.0	0.15	102.19
2841-071-022	SFV	1.0	0.15	102.19
2841-071-023	SFV	1.0	0.15	102.19
2841-071-024	SFV	1.0	0.15	102.19
2841-071-025	SFV	1.0	0.15	102.19
2841-071-026	SFV	1.0	0.15	102.19
2841-071-027	SFV	1.0	0.15	102.19
2841-071-028	SFV	1.0	0.15	102.19
2841-071-029	SFV	1.0	0.15	102.19
2841-071-030	SFV	1.0	0.15	102.19
2841-071-031	SFV	1.0	0.15	102.19
2841-071-032	SFV	1.0	0.15	102.19
2841-071-033	SFV	1.0	0.15	102.19
2841-071-034	SFV	1.0	0.15	102.19
2841-071-035	SFV	1.0	0.15	102.19
	-		21.0	

Willdan Financial Services Page 3 of 8

Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-071-036	SFV	1.0	0.15	102.19
2841-071-037	SFV	1.0	0.15	102.19
2841-071-038	SFV	1.0	0.15	102.19
2841-071-039	SFV	1.0	0.15	102.19
2841-071-040	SFV	1.0	0.15	102.19
2841-071-041	SFV	1.0	0.15	102.19
2841-071-042	SFV	1.0	0.15	102.19
2841-071-043	SFV	1.0	0.15	102.19
2841-071-044	SFV	1.0	0.15	102.19
2841-071-045	SFV	1.0	0.15	102.19
2841-071-046	SFV	1.0	0.15	102.19
2841-071-048	SFV	1.0	0.15	102.19
2841-072-001	SFV	1.0	0.15	102.19
2841-072-002	SFV	1.0	0.15	102.19
2841-072-003	SFV	1.0	0.15	102.19
2841-072-004	SFV	1.0	0.15	102.19
2841-072-005	SFV	1.0	0.15	102.19
2841-072-006	SFV	1.0	0.15	102.19
2841-072-009	SFV	1.0	0.15	102.19
2841-072-010	SFV	1.0	0.15	102.19
2841-072-011	SFV	1.0	0.15	102.19
2841-072-012	SFV	1.0	0.15	102.19
2841-072-013	SFV	1.0	0.15	102.19
2841-072-014	SFV	1.0	0.15	102.19
2841-072-015	SFV	1.0	0.15	102.19
2841-072-016	SFV	1.0	0.15	102.19
2841-072-017	SFV	1.0	0.15	102.19
2841-072-018	SFV	1.0	0.15	102.19
2841-072-019	SFV	1.0	0.15	102.19
2841-072-020	SFV	1.0	0.15	102.19
2841-072-021	SFV	1.0	0.15	102.19
2841-072-022	SFV	1.0	0.15	102.19
2841-072-023	SFV	1.0	0.15	102.19
2841-072-024	SFV	1.0	0.15	102.19
2841-073-001	SFV	1.0	0.15	102.19
2841-073-002	SFV	1.0	0.15	102.19
2841-073-003	SFV	1.0	0.15	102.19
2841-073-004	SFV	1.0	0.15	102.19
2841-073-005	SFV	1.0	0.15	102.19
2841-073-006	SFV	1.0	0.15	102.19
2841-073-007	SFV	1.0	0.15	102.19
2841-073-008	SFV	1.0	0.15	102.19
2841-073-009	SFV	1.0	0.15	102.19
2841-073-010	SFV	1.0	0.15	102.19
2841-073-011	SFV	1.0	0.15	102.19
2841-073-012	SFV	1.0	0.15	102.19
2841-073-013	SFV	1.0	0.15	102.19
2841-073-014	SFV	1.0	0.15	102.19
2841-073-015	SFV	1.0	0.15	102.19
2841-073-016	SFV	1.0	0.15	102.19
2841-073-017	SFV	1.0	0.15	102.19
2841-073-018	SFV	1.0	0.15	102.19
2841-073-019	SFV	1.0	0.15	102.19

Willdan Financial Services Page 4 of 8

Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-073-020	SFV	1.0	0.15	102.19
2841-073-021	SFV	1.0	0.15	102.19
2841-073-022	SFV	1.0	0.15	102.19
2841-073-022	SFV	1.0	0.15	102.19
2841-073-024	SFV	1.0	0.15	102.19
2841-073-024	SFV	1.0	0.15	102.19
2841-073-025	SFV	1.0	0.15	102.19
2841-073-027	SFV	1.0	0.15	102.19
2841-073-027 2841-073-028	SFV	1.0	0.15	102.19
2841-073-029	SFV	1.0	0.15	102.19
	SFV			102.19
2841-073-030	SFV	1.0	0.15	102.19
2841-073-031	SFV	1.0	0.15	
2841-073-032		1.0	0.15	102.19
2841-073-033	SFV	1.0	0.15	102.19
2841-073-034	SFV	1.0	0.15	102.19
2841-073-035	SFV	1.0	0.15	102.19
2841-073-036	SFV	1.0	0.15	102.19
2841-073-037	SFV	1.0	0.15	102.19
2841-073-038	SFV	1.0	0.15	102.19
2841-073-039	SFV	1.0	0.15	102.19
2841-073-040	SFV	1.0	0.15	102.19
2841-073-041	SFV	1.0	0.15	102.19
2841-073-042	SFV	1.0	0.15	102.19
2841-073-043	SFV	1.0	0.15	102.19
2841-073-044	SFV	1.0	0.15	102.19
2841-073-045	SFV	1.0	0.15	102.19
2841-073-046	SFV	1.0	0.15	102.19
2841-073-047	SFV	1.0	0.15	102.19
2841-073-048	SFV	1.0	0.15	102.19
2841-073-049	SFV	1.0	0.15	102.19
2841-073-050	SFV	1.0	0.15	102.19
2841-073-052	SFV	1.0	0.15	102.19
2841-073-053	SFV	1.0	0.15	102.19
2841-073-054	SFV	1.0	0.15	102.19
2841-073-055	SFV	1.0	0.15	102.19
2841-073-056	SFV	1.0	0.15	102.19
2841-073-057	SFV	1.0	0.15	102.19
2841-074-001	SFV	1.0	0.15	102.19
2841-074-002	SFV	1.0	0.15	102.19
2841-074-003	SFV	1.0	0.15	102.19
2841-074-004	SFV	1.0	0.15	102.19
2841-074-005	SFV	1.0	0.15	102.19
2841-074-006	SFV	1.0	0.15	102.19
2841-074-007	SFV	1.0	0.15	102.19
2841-074-008	SFV	1.0	0.15	102.19
2841-074-009	SFV	1.0	0.15	102.19
2841-074-010	SFV	1.0	0.15	102.19
2841-074-011	SFV	1.0	0.15	102.19
2841-074-012	SFV	1.0	0.15	102.19
2841-074-013	SFV	1.0	0.15	102.19
2841-074-014	SFV	1.0	0.15	102.19
2841-074-015	SFV	1.0	0.15	102.19
2841-074-016	SFV	1.0	0.15	102.19

Willdan Financial Services Page 5 of 8

Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-074-017	SFV	1.0	0.15	102.19
2841-074-018	SFV	1.0	0.15	102.19
2841-074-019	SFV	1.0	0.15	102.19
2841-074-020	SFV	1.0	0.15	102.19
	SFV			
2841-074-021	SFV	1.0	0.15	102.19
2841-074-022	SFV	1.0	0.15	102.19
2841-074-023		1.0	0.15	102.19
2841-074-024	SFV	1.0	0.15	102.19
2841-074-025	SFV	1.0	0.15	102.19
2841-074-026	SFV	1.0	0.15	102.19
2841-074-027	SFV	1.0	0.15	102.19
2841-074-028	SFV	1.0	0.15	102.19
2841-074-029	SFV	1.0	0.15	102.19
2841-074-030	SFV	1.0	0.15	102.19
2841-074-031	SFV	1.0	0.15	102.19
2841-074-032	SFV	1.0	0.15	102.19
2841-074-033	SFV	1.0	0.15	102.19
2841-074-034	SFV	1.0	0.15	102.19
2841-074-035	SFV	1.0	0.15	102.19
2841-074-036	SFV	1.0	0.15	102.19
2841-074-037	SFV	1.0	0.15	102.19
2841-074-038	SFV	1.0	0.15	102.19
2841-074-039	SFV	1.0	0.15	102.19
2841-074-040	SFV	1.0	0.15	102.19
2841-074-041	SFV	1.0	0.15	102.19
2841-074-042	SFV	1.0	0.15	102.19
2841-074-043	SFV	1.0	0.15	102.19
2841-074-044	SFV	1.0	0.15	102.19
2841-074-045	SFV	1.0	0.15	102.19
2841-074-046	SFV	1.0	0.15	102.19
2841-074-047	SFV	1.0	0.15	102.19
2841-074-048	SFV	1.0	0.15	102.19
2841-074-049	SFV	1.0	0.15	102.19
2841-074-050	SFV	1.0	0.15	102.19
2841-074-051	SFV	1.0	0.15	102.19
2841-074-052	SFV	1.0	0.15	102.19
2841-075-001	SFV	1.0	0.15	102.19
2841-075-002	SFV	1.0	0.15	102.19
2841-075-003	SFV	1.0	0.15	102.19
2841-075-004	SFV	1.0	0.15	102.19
2841-075-005	SFV	1.0	0.15	102.19
2841-075-006	SFV	1.0	0.15	102.19
2841-075-007	SFV	1.0	0.15	102.19
2841-075-008	SFV	1.0	0.15	102.19
2841-075-009	SFV	1.0	0.15	102.19
2841-075-010	SFV	1.0	0.15	102.19
2841-075-011	SFV	1.0	0.15	102.19
2841-075-012	SFV	1.0	0.15	102.19
2841-075-013	SFV	1.0	0.15	102.19
2841-075-014	SFV	1.0	0.15	102.19
2841-075-015	SFV	1.0	0.15	102.19
2841-075-016	SFV	1.0	0.15	102.19
2841-075-017	SFV	1.0	0.15	102.19
E071 010 011	∪. v	1.0	0.13	102.19

Willdan Financial Services Page 6 of 8

Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-075-018	SFV	1.0	0.15	102.19
	SFV			
2841-075-019 2841-075-020	SFV	1.0 1.0	0.15 0.15	102.19 102.19
	SFV			
2841-075-021		1.0	0.15	102.19
2841-075-022	SFV	1.0	0.15	102.19
2841-075-023	SFV	1.0	0.15	102.19
2841-075-024	SFV	1.0	0.15	102.19
2841-075-025	SFV	1.0	0.15	102.19
2841-075-026	SFV	1.0	0.15	102.19
2841-075-027	SFV	1.0	0.15	102.19
2841-075-028	SFV	1.0	0.15	102.19
2841-075-029	SFV	1.0	0.15	102.19
2841-075-030	SFV	1.0	0.15	102.19
2841-075-031	SFV	1.0	0.15	102.19
2841-075-032	SFV	1.0	0.15	102.19
2841-075-033	SFV	1.0	0.15	102.19
2841-075-034	SFV	1.0	0.15	102.19
2841-075-035	SFV	1.0	0.15	102.19
2841-075-036	SFV	1.0	0.15	102.19
2841-075-037	SFV	1.0	0.15	102.19
2841-075-038	SFV	1.0	0.15	102.19
2841-075-039	SFV	1.0	0.15	102.19
2841-075-040	SFV	1.0	0.15	102.19
2841-075-041	SFV	1.0	0.15	102.19
2841-075-042	SFV	1.0	0.15	102.19
2841-075-043	SFV	1.0	0.15	102.19
2841-075-044	SFV	1.0	0.15	102.19
2841-075-045	SFV	1.0	0.15	102.19
2841-075-046	SFV	1.0	0.15	102.19
2841-075-047	SFV	1.0	0.15	102.19
2841-075-048	SFV	1.0	0.15	102.19
2841-075-049	SFV	1.0	0.15	102.19
2841-075-050	SFV	1.0	0.15	102.19
2841-075-051	SFV	1.0	0.15	102.19
2841-075-052	SFV	1.0	0.15	102.19
2841-075-053	SFV	1.0	0.15	102.19
2841-075-054	SFV	1.0	0.15	102.19
2841-075-055	SFV	1.0	0.15	102.19
2841-075-056	SFV	1.0	0.15	102.19
2841-076-001	SFV	1.0	0.15	102.19
2841-076-002	SFV	1.0	0.15	102.19
2841-076-003	SFV	1.0	0.15	102.19
2841-076-004	SFV	1.0	0.15	102.19
2841-076-005	SFV	1.0	0.15	102.19
2841-076-006	SFV	1.0	0.15	102.19
2841-076-007	SFV	1.0	0.15	102.19
2841-076-008	SFV	1.0	0.15	102.19
2841-076-009	SFV	1.0	0.15	102.19
2841-076-009	SFV	1.0	0.15	102.19
2841-076-011	SFV	1.0	0.15	102.19
2841-076-011	SFV		0.15	102.19
		1.0		
2841-076-013	SFV	1.0	0.15	102.19
2841-076-014	SFV	1.0	0.15	102.19

Willdan Financial Services Page 7 of 8

				E)/ 00/ /// 5 / / (A)
Assessor's Parcel Number	Land Use	Taxable Units	Taxable Acreage	FY 2014/15 Assessment (\$)
2841-076-015	SFV	1.0	0.15	102.19
2841-076-016	SFV	1.0	0.15	102.19
2841-076-017	SFV	1.0	0.15	102.19
2841-076-018	SFV	1.0	0.15	102.19
2841-076-019	SFV	1.0	0.15	102.19
2841-076-020	SFV	1.0	0.15	102.19
2841-076-021	SFV	1.0	0.15	102.19
2841-076-022	SFV	1.0	0.15	102.19
2841-076-023	SFV	1.0	0.15	102.19
2841-076-024	SFV	1.0	0.15	102.19
2841-076-025	SFV	1.0	0.15	102.19
2841-076-027	SFV	1.0	0.15	102.19
2841-076-028	SFV	1.0	0.15	102.19
2841-076-029	SFV	1.0	0.15	102.19
2841-076-030	SFV	1.0	0.15	102.19
2841-076-031	SFV	1.0	0.15	102.19
2841-076-032	SFV	1.0	0.15	102.19
2841-076-033	SFV	1.0	0.15	102.19
2841-076-034	SFV	1.0	0.15	102.19
2841-076-035	SFV	1.0	0.15	102.19
2841-076-036	SFV	1.0	0.15	102.19
2841-076-037	SFV	1.0	0.15	102.19
2841-076-038	SFV	1.0	0.15	102.19
2841-076-039	SFV	1.0	0.15	102.19
2841-076-040	SFV	1.0	0.15	102.19
2841-076-041	SFV	1.0	0.15	102.19
2841-076-042	SFV	1.0	0.15	102.19
2841-076-043	SFV	1.0	0.15	102.19
2841-076-044	SFV	1.0	0.15	102.19
2841-076-045	SFV	1.0	0.15	102.19
2841-076-046	SFV	1.0	0.15	102.19
2841-076-047	SFV	1.0	0.15	102.19
2841-076-048	SFV	1.0	0.15	102.19
2841-077-003	CNDOV	95.0	8.48	3,864.60
Total		499		45,149.36
Parcel Count				405

Parcel Count 405

Willdan Financial Services Page 8 of 8