



City of Santa Clarita
Engineer's Report
Santa Clarita
Landscaping and Lighting District
Landscape Maintenance Zones
Zone T44 (Bouquet Canyon)
Zone T48 (Shadow Hills)
Zone T62 (Canyon Heights)

Establishment of Increased Assessments
Fiscal Year 2025/2026

Intent Meeting: July 8, 2025
Public Hearing: October 14, 2025

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**CITY OF SANTA CLARITA
SANTA CLARITA LANDSCAPING AND LIGHTING DISTRICT**

**ENGINEER'S REPORT
CERTIFICATE**

This Engineer's Report ("Report") and the enclosed budget, diagrams and descriptions outline the increased assessments proposed to be levied for Landscape Maintenance Zones T44 (Bouquet Canyon), T48 (Shadow Hills) and T62 (Canyon Heights) within the Landscaping and Lighting District in the City of Santa Clarita commencing in Fiscal Year 2026/2027. The proposed increased assessments are deemed necessary to adequately maintain the improvements within the Zones. The boundaries of each Zone include each lot, parcel, and subdivision of land that will receive a special benefit from the proposed improvements to be provided, as the same existed at the time of the passage of the Resolution of Intention and described herein. 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 Zones. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2025.

Willdan Financial Services
Assessment Engineer

By: _____
Stacey Reynolds
Principal Consultant
District Administration Services

By: _____
Tyrone Peter
PE # C81888

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

By: _____
Mary Cusick, City Clerk
City of Santa Clarita
Los Angeles County, California

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

By: _____
Mary Cusick, City Clerk
City of Santa Clarita
Los Angeles County, California

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INTRODUCTION

The City of Santa Clarita (the “City”), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the “1972 Act”) and the provisions of the California Constitution Article XIII D enacted by Proposition 218 (the “Constitution”), annually levies and collects special assessments for the City’s landscape districts designated as the Santa Clarita Landscaping and Lighting District (the “District”) to provide and maintain various landscaping and lighting improvements throughout the City that provide special benefits to properties within the District.

This Engineer’s Report (the “Report”) has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the improvements and services to be provided within the local landscaping zones of benefit (“Zones”) identified as T44 (Bouquet Canyon), T48 (Shadow Hills) and T62 (Canyon Heights); and the levy and collection of the proposed increased annual assessments related thereto to fund the costs and expenses required to service and maintain the improvements that provide special benefits to those parcels commencing in Fiscal Year 2026/2027.

Landscaping Zones T44, T48, and T62 (collectively referred to as the “Zones”) were originally established by the County of Los Angeles pursuant to the provisions of the Improvement Act of 1911. These Zones were subsequently transferred to the jurisdiction of the City in Fiscal Year 2013/2014. Upon transfer, the City assumed full financial responsibility for the ongoing maintenance and operation of all improvements within these Zones.

Annually, the City establishes the District’s assessments for each Zone based on an estimate of the costs to maintain, operate and service the improvements in those Zones in conjunction with available revenues including general benefit contributions and current assessment limits. In recent fiscal years, the net total direct costs and administration expenses budgeted for the Zones, has exceeded the amount that can be collected from annual assessments at the currently authorized special benefit maximum assessment rates. As a result, budget adjustments have been made including eliminating the amount being collected for operational reserves and capital improvement projects and at the discretion of the City Council, the City may have temporarily implemented service reductions.

To fully fund the improvements that are considered special benefits to properties in the Zones, the City Council has determined that it is appropriate and in the public’s best interest to propose increased assessments that address the estimated special benefit improvement costs within the Zone including, but not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District and Zones; and the collection of funds for operational reserves and/or for periodic maintenance and improvement rehabilitation projects as authorized by the 1972 Act.

This Report outlines the improvements, and the proposed assessments to be levied in connection with the benefits the properties will receive from the maintenance and servicing of the landscaping improvements within the Zones commencing in Fiscal Year 2026/2027. The annual assessments (increased maximum assessment) proposed to be levied on properties as described herein will provide a funding source for the continued operation and maintenance of landscaping improvements that provide special benefits to the properties within the Zones.

The net annual cost to provide the improvements within the Zones is based on the various improvements and the types of improvements and services to be provided for the properties that are directly associated with and benefit from those improvements. This net cost of providing these improvements and services is allocated to the benefiting properties within the Zones using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from those Zone improvements and services.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (“APN”) by the Los Angeles County Assessor’s Office. The Los Angeles County Auditor/Controller uses Assessor’s Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Engineer’s Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Engineer’s Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

BALLOT PROCEEDINGS

Pursuant to the provisions of Article XIII D, Section 4 of the California Constitution (Proposition 218) and the Landscaping and Lighting Act of 1972, the City shall conduct a property owner protest ballot proceeding (“Ballot Proceeding”) in connection with the proposed levy of increased assessments described in this Report.

In compliance with Proposition 218, this Engineer’s Report includes a detailed description of the improvements to be funded, clearly identifies the Zones affected, and provides a comprehensive analysis of the special benefits received by the assessed parcels. The Report further distinguishes between general and special benefits and outlines the methodology used to proportionally allocate assessment amounts to each parcel based on those special benefits.

In conjunction with the Ballot Proceeding, the City Council will hold a duly noticed public hearing to consider oral testimony, written comments, and formal protests submitted by property owners regarding the proposed assessments.

At the conclusion of the public hearing, all protest ballots received from property owners will be opened and tabulated. A majority protest shall be deemed to exist if the ballots submitted in opposition to the proposed assessment exceed those submitted in support, with each ballot weighted according to the proportional financial obligation of the affected parcel, as required by Proposition 218.

Upon completion of the ballot tabulation, the City Council will confirm the results of the proceeding. If a majority protest is determined to exist, all further actions to implement the proposed increased assessments for the Zones will be abandoned. At that point, the City may elect to transfer responsibility for maintaining the landscape improvements to the property owners. Alternatively, the City may choose to continue levying and collecting assessments at a rate equal to the previously approved and adopted maximum assessment rates.

If no majority protest is found and the City Council determines that the proposed assessments and methodology conform to the requirements of Proposition 218 (Article XIII D, Section 4 of the California Constitution), the Council may adopt this Report (as submitted or amended), approve the associated assessment diagrams, and confirm the increased assessment rates. The approved assessments shall then be incorporated into the Engineer's Annual Report for Fiscal Year 2026/2027 and submitted to the Los Angeles County Auditor-Controller for inclusion on the property tax roll for each affected parcel.

REPORT CONTENT

This Report consists of five (5) parts:

Part I — Plans and Specifications

This section provides an overall description of the Zones and the improvements for which parcels are assessed. The proposed increased assessments as outlined in this Report are based on the local landscaping improvements and appurtenant facilities that provide a special benefit to the properties within the Zone including operational expenses authorized pursuant to the 1972 Act. The plans and specifications contained in this section of the Report describe the overall nature and extent of the improvements. In conjunction with these descriptions of the improvements a visual depiction of the landscape improvement areas is provided in the Zone Diagrams contained in Part V of this Report. Along with the Zone Diagrams.

Part II — Method of Apportionment of Assessments

This section includes a discussion of the general and special benefits associated with the various improvements to be provided within the Zones (Benefit Analysis), which includes a discussion of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section of the Report also outlines the method of calculating each property's proportional special benefit necessary to calculate the property's annual assessment.

Part III — Estimate of Costs

An estimate of the annual costs to operate, maintain, and service the local landscaping improvements and appurtenant facilities within the Zones. The budget for each Zone includes an estimate of the maintenance costs and incidental expenses including, but not limited to labor, materials, utilities, equipment, and administration expenses as well as the collection of other appropriate funding authorized by the 1972 Act and deemed necessary to fully support the improvements. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. Ultimately, City staff shall make the determination of which improvements, and the extent of the services and activities that shall be provided based on available revenues.

Part IV — Zone Diagrams

This section of the Report contains diagrams showing the boundaries of the Zones for Fiscal Year 2025/2026 which incorporate the parcels determined to receive special benefits from the various improvements to be provided in each Zone. These diagrams also provide a visual depiction of the location of the landscape improvement areas being maintained. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the Zones as shown on these diagrams and listed on the Assessment Roll are inclusive of such parcels shown on the Los Angeles County Assessor's Parcel Maps and shall include any subsequent lot line adjustments or parcel changes therein. Reference is hereby made to the Los Angeles County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each lot and parcel of land within the Zones.

Part V — Assessment Rolls

The Assessment Roll contains a listing of all Assessor Parcel Numbers of the properties within the Zones and each parcel's corresponding "Balloted Maximum Assessment" commencing in Fiscal Year 2025/2026. The proposed assessment amounts balloted and which may be levied and collected commencing in Fiscal Year 2026/2027 for each parcel is based on the parcel's calculated proportional special benefit as outlined in the Method of Apportionment (Part II of this Report) and the maximum assessment rate established by the estimated Zone Budgets (Part III of this Report). Due to the number of parcels within the Zones, the Balloted Maximum Assessments (Assessment Roll) shall be filed electronically with the City Clerk rather than displayed in this Report and by reference the listing of the Assessor's Parcel Numbers and the corresponding assessment amounts contained in that electronic file are made part of this Report.

I. PLANS AND SPECIFICATIONS

DESCRIPTION OF IMPROVEMENTS MAINTAINED AND SERVICED

The improvements installed, maintained and serviced within the Landscaping Zones are generally described as improvements within public rights-of-way and dedicated landscape easements within various tracts and on individual parcels located throughout the City including, but not limited to (as applicable): landscaping, planting, shrubbery, trees, grass, other ornamental vegetation, irrigation systems, hardscapes and fixtures; statuary, fountains and other ornamental structures and facilities; 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, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities; and, park improvements, including, but not limited to, playground equipment, shade structures, play courts, public restrooms, and paseos/trails.

District/Zone funds are used for the maintenance and servicing including, but not limited to, labor, electrical energy, water, materials, contracting services, administration, reserve, 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 maintenance, operation and servicing of the ornamental structures, landscaping and appurtenant facilities, including repair, removal or replacement of all or part of any of the ornamental structures, landscaping or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris, other solid waste; pest control; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electricity for the operation of any appurtenant facilities, water for the irrigation and control of the landscaping, and the maintenance of any of the ornamental structures, landscaping and appurtenant facilities.

The following is a general description of each balloted Landscaping Zone:

Zone	Description	Improvements	Square Footage
T44	Bouquet Canyon	Slope Landscape – Irrigated Turf Areas Non-Irrigated Landscape (Fire Clearance)	544,701 SF Irrigated 223,666 SF Non-Irrigated 5,043 SF Turf
T48	Shadow Hills	Slope Landscape – Irrigated Non-Irrigated Landscape (Fire Clearance)	249,850 SF Irrigated 227,245 SF Non-Irrigated
T62	Canyon Heights	Slope Landscape – Irrigated Turf Areas Walls and Fencing	721,986 SF Irrigated 748 SF Turf 2,025 SF Walls & Fencing

Zone T44 – Bouquet Canyon

The improvements within Zone T44 consist primarily of slope landscape areas located throughout the interior of the Bouquet Canyon neighborhood. These include irrigated

slopes planted with drought-tolerant groundcover and shrubs, supported by automatic irrigation systems such as drip or spray emitters. These improvements are typically situated adjacent to private parcel boundaries, following the contours of residential streets and cul-de-sacs. The landscape treatments in these areas provide direct special benefit to the adjacent parcels by enhancing curb appeal, reducing erosion, and buffering properties from neighboring homes and open spaces.

In addition to irrigated areas, Zone T44 contains designated non-irrigated landscape zones intended for fire clearance. These areas, maintained to comply with local fire codes, provide fuel modification through annual brush clearance and weed abatement. Their function is to reduce wildfire risk while also protecting and stabilizing slope conditions. A small area of turf landscaping is also present, generally located near a neighborhood entry or along a parkway edge. Together, these improvements provide functional and aesthetic enhancements that directly serve and benefit the assessed parcels within the Zone.

Zone T48 – Shadow Hills

Zone T48 includes a combination of irrigated and non-irrigated slope landscape areas that span along the rear and side parcel boundaries within the Shadow Hills neighborhood. The irrigated slopes are planted with drought-tolerant vegetation and maintained with permanent irrigation systems. These improvements serve as a landscaped buffer between residential parcels and adjacent open space or slope terrain, providing visual enhancement, erosion control, and slope stabilization for the properties they abut.

The Zone also includes extensive areas designated as non-irrigated fire clearance zones. These are primarily naturalized or minimally vegetated slopes maintained through periodic brush clearance to reduce fuel loads and protect nearby homes from wildfire risk. While these areas are not designed for public access or use, their upkeep directly benefits adjacent parcels by reducing hazards and preserving slope integrity. The layout of these improvements reflects the local terrain and serves to support the safety, stability, and livability of the assessed parcels in the Zone.

Zone T62 – Canyon Heights

Zone T62 features a network of irrigated slope landscapes and turf areas strategically located throughout the Canyon Heights neighborhood, including along major arterials such as Copper Hill Drive and Haskell Canyon Road. The irrigated slopes are planted with maintained ornamental plantings and groundcovers and serviced by automated irrigation systems. These landscape corridors provide a functional and visual buffer between private properties and high-volume roadways, enhancing the environment for residents while offering slope protection and erosion control.

In addition to slope landscaping, Zone T62 includes a masonry block wall and a monument sign located within the public landscape easement. These improvements serve practical purposes such as slope retention and community identification. While some of the landscaping in this Zone is more publicly visible due to its location along collector and arterial streets, the walls and plantings are not intended for public use or recreational access. Collectively, these improvements provide a consistent and measurable special benefit to the assessed parcels by enhancing site conditions, reinforcing property boundaries, and mitigating environmental impacts.

II. METHOD OF APPORTIONMENT OF ASSESSMENT

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972 (referred to as “1972 Act”), permits the establishment of Assessment Districts by cities for the purpose of providing certain public improvements which include the acquisition, construction, maintenance and servicing of streetlights, traffic signals and landscaping facilities.

Section 22573, Landscaping and Lighting Act of 1972 requires that 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 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 benefits to be received by each such lot or parcel from the improvements.”

Furthermore, Section of the 1972 Act permits the designation of zones of benefit within any individual assessment 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.” Thus, the 1972 Act requires the levy of a true “assessment” rather than a “special tax.”

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. Proposition 218 provides that only special benefits are assessable and the City must separate the general benefits from the special benefits.

REASON FOR THE ASSESSMENT

The assessment is proposed to be levied to defray the costs of the acquisition, installation, maintenance and servicing of landscaping improvements, as previously defined herein in Part I of this Report.

SPECIAL BENEFIT

In accordance with Article XIII D, Section 4 of the California Constitution (Proposition 218), assessments must be levied based solely on the proportional special benefit conferred upon each identified parcel. This Engineer’s Report evaluates the specific benefits conferred by the public improvements maintained within Landscaping Zones T44, T48, and T62, ensuring that all assessments reflect the distinct and measurable value each parcel receives as a result of these improvements.

The improvements maintained within these Zones include irrigated slope landscaping, non-irrigated fire clearance areas, turf, and walls or fencing where present. The geographical boundaries of each Zone are narrowly drawn so that only parcels within the Zone receive the special benefits funded by the assessment revenue, including enhanced slope stability, visual quality, direct connection to a well-designed and maintained neighborhood environment, and enhancement of long-term property value for each parcel within each Zone. The maintained improvements are not recreational in nature and are not intended for regional access or use.

To determine the proportionate special benefit received by each parcel, this Engineer’s Report considers the planned function and placement of improvements and their contribution to each parcel in the relevant Zone. The maintained improvements result in unique benefits to the neighborhood environment, aesthetics, and community identity; and

each assessed parcel receives a special benefit from the direct connection to those maintained improvements. While adjacency to particular improvements may enhance a particular parcel's view or access, all parcels within the relevant Zone receive an equivalent special benefit. In the master-planned neighborhoods that comprise Zones T44, T48, and T62, the special benefits of the landscape improvements were designed to serve each parcel in each Zone in an equivalent manner. As such, each single-family residential parcel is determined to receive equivalent special benefit from the continued maintenance of these improvements and is accordingly assessed at one Equivalent Benefit Unit (EBU).

For example, in Zones T44, T48, and T62, there are clusters of parcels such as those north of Starwood Way in T44, between Kathleen Avenue and Darrow Avenue in T48, and in the southern portion of T62 that are not immediately adjacent to any maintained landscape areas. Nonetheless, these parcels receive tangible and distinct benefits through their connection to a cohesive and uniformly maintained neighborhood. Benefits to each parcel include the connection to a consistent aesthetic quality, and the broader functional and visual integrity of the residential environment within each Zone. The inclusion of such parcels at full assessment is consistent with Proposition 218, which supports the use of well-designed Zones, limited to only those parcels receiving special benefits from the maintained improvements, to allocate costs of a shared special benefit to every parcel in the relevant Zone.

Zone T62 includes some improvements along perimeter roadways that may be visible to homes located outside the Zone boundary, particularly along Silverking Trail. While these non-assessed parcels may receive incidental aesthetic benefits, they do not receive a special benefit and are therefore not assessed. These incidental or unintended visual benefits are treated as general benefit and excluded from the special benefit analysis and assessment.

In addition to the residential parcels, Zone T62 includes one commercial parcel, which is also assessed based on the proportional special benefit it receives from the maintained improvements. To maintain consistency with the assessment methodology applied to residential parcels, where all single-family parcels are assigned 1.0 Equivalent Benefit Unit (EBU) and the average parcel size is approximately 0.28 acres, a rate of 3.57 EBUs per acre has been applied to the commercial parcel. This rate reflects the proportional allocation of benefit and ensures the commercial parcel is assessed equitably and in compliance with Proposition 218.

This approach for quantifying and allocating special benefits is supported by legal precedent. Courts have interpreted Proposition 218 to allow local agencies to use reasonable, evidence-supported methodologies for estimating special and general benefits and emphasized that rigorous mathematical precision is not required. Provided the framework is logical, consistent, and factually grounded, uniform assessments across similarly situated parcels receiving a shared special benefit are consistent with Proposition 218. (e.g., see *Silicon Valley Taxpayers' Association v. Santa Clara County Open Space Authority* (2008); and *Town of Tiburon v. Bonnander* (2009).)

Accordingly, based on the characteristics of each Zone, a special benefit percentage of ninety-eight percent (98%) has been determined for Zones T44 and T48, and ninety-five percent (95%) for Zone T62. These percentages reflect the portion of total benefit conferred directly and exclusively to the assessed parcels and ensure that only special benefit is recovered through assessment. A full explanation and justification of how these percentages were derived, including the supporting analysis of incidental general benefit,

is provided in the General Benefits section. These values form the basis for the proportional assessment allocations described in the Assessment Methodology section.

GENERAL BENEFITS

Proposition 218 requires that any portion of the total benefit that is conferred upon the general public or to properties not assessed within the district be separated from special benefit and funded through alternative non-assessment sources. These general benefits may include incidental aesthetic or environmental enhancements visible to non-residents or motorists traveling along public streets, or to non-assessed parcels located outside the district boundary.

To determine the appropriate general benefit allocations for Zones T44, T48, and T62, this Engineer's Report conducted a zone-specific evaluation of each improvement's location, visibility, and intended function, along with the degree of public exposure and incidental benefit to non-assessed properties.

In Zones T44 and T48, improvements are located entirely within interior residential areas, with limited to no exposure to regional traffic or public viewsheds. The irrigated slopes, non-irrigated fire clearance areas, and turf sections serve exclusively the parcels within each Zone. While some incidental aesthetic benefit may be conferred to passing service vehicles or occasional non-residents, the benefit is minimal. As such, only two percent (2%) of the total benefit within each of these Zones has been conservatively designated as general benefit.

In contrast, Zone T62 includes several landscape areas situated along high-visibility arterials such as Copper Hill Drive and Haskell Canyon Road. These features provide passive visual benefit to the general public due to their location, even though they are maintained primarily for the benefit of the parcels within the Zone. Additionally, a small number of homes along Silverking Trail, which lie outside the Zone boundary, may derive incidental aesthetic benefit due to their proximity to maintained slopes within the Zone. However, any benefit they receive is general in nature and excluded from the assessment. This incidental benefit is included within the five percent (5%) general benefit allocation for Zone T62, which reflects both public-facing landscape exposure and limited visual benefit to adjacent non-assessed parcels.

Taking these factors into account, a general benefit allocation of five percent (5%) has been assigned to Zone T62. This allocation reflects a reasonable estimate of the incidental benefit accruing to non-assessed parties, both the general public and adjacent non-assessed parcels, and ensures compliance with Proposition 218's requirement that general benefit be excluded from assessment funding.

These percentages two percent (2%) for Zones T44 and T48, and five percent (5%) for Zone T62 are consistent with the legal framework set forth in Proposition 218 and the case law that has interpreted it, which allows general benefit to be estimated based on qualitative factors such as visibility and public use, rather than requiring a mathematically precise calculation. The allocations used here are conservative, evidence-based, and consistent with industry practice for similar residential assessment districts.

Accordingly, the general benefit portions will be funded from non-assessment revenues. The remaining ninety-eight percent (98%) for Zones T44 and T48, and ninety-five percent (95%) for Zone T62, represent special benefit and will be proportionally assessed to the benefitting parcels using the uniform one-EBU-per-residential-parcel methodology described in the Assessment Methodology section.

APPORTIONMENT METHODOLOGY

The following table lists the balloted Zones within the District, their land use, assessment type, and the number of EBUs.

Equivalent Benefit Units

In order to allocate benefit fairly among parcels, an Equivalent Benefit Unit (EBU) methodology is used that equates different land use types to a standard single-family residential parcel, thereby allowing a uniform and proportional method of assessment. The EBU method uses the single-family residential parcel as the basic unit of apportionment, with one (1) Equivalent Benefit Unit (EBU) assigned per single-family parcel. This quantifiable measurement serves as the foundation for assigning EBUs to all other land use types, including commercial properties. For example, the EBU assignment for the commercial parcel in Zone T62 is based on a per-acre rate derived from the single-family average parcel size, ensuring consistent and proportional benefit allocation.

All properties within the Zones are assigned benefit units and land use classifications based on data from the County Assessor's roll. Any inaccuracies in that data will be reviewed on a case-by-case basis as they are brought to the City's attention.

A methodology has been developed to calculate EBUs for residential properties, and various apportionment approaches are used in the annual Engineer's Report. The "Method Code" in the table below identifies the specific methodology applied to the residential zones shown.

Zone	Land Use	Assessment Type	EBUs	Method Code
T44	Res	EBU	302	9
T48	Res	EBU	105	9
T62	Res	EBU	215	9

The number of EBUs shown in the table above reflect the current information for the Zones and represents assignments made only to assessable parcels. Parcels that are not subject to assessment are not included in this section. These EBUs may be updated prior to submitting the final Assessment Roll to the County Auditor-Controller for placement on the property tax bills. Fluctuations in the number of parcels and related data may occur from year to year as parcels are subdivided, combined, or undergo changes in use.

Method Code Definition

Method 9 – The assessment is apportioned to the benefiting properties based on Equivalent Benefit Units (EBUs) such that a Single Family Detached Residence (SFR) is equal to one (1) EBU as follows:

Land Use	Assessed Unit	EBU
Single Family Residential	1 single family dwelling unit	1 EBU
Commercial	Per acre of assessable land	3.57 EBU

Note: Full method code descriptions can be found in the annual Engineer's Report.

Exempt Parcels

The following properties are generally considered not to benefit from the improvements and services provided and therefore may be exempt from the assessment: public streets, avenues, lanes, roads, drives, courts, alleys, public easements or rights-of-way, and Zone improvement areas that may not have an assigned Assessor's Parcel Number. Exemptions may also apply to parcels designated as railroad rights-of-way; utility easements and rights-of-way used exclusively for utility transmission; shared common areas within developments such as condominium complexes; land dedicated as public open space or parks; small parcels vacated by the City; and parcels subject to significant development restrictions, where the City or Assessment Engineer has determined the property cannot be developed or cannot be developed independently from an adjacent, commonly owned parcel. Parcels may also be exempt if they are bifurcated or remnant portions of larger parent parcels that are already being assessed, such as slivers used for driveways or landscaping that do not function as independent, assessable lots.

Calculation of Assessments

An assessment amount per EBU in each Zone is calculated by:

Taking the "Total Direct Costs and Administration Expenses" (total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)," to establish the "**Balance To Levy**."

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment per EBU (Assessment Rate)}$$

$$\text{Assessment per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

Note: As part of these proceedings to ballot property owners for increased assessments, the proposed new maximum assessments outlined in this Report are intended to fully support the costs and expenses identified as "Special Benefit Expenses." Therefore, the "Funding Adjustments/Contributions" referenced above are not applicable to the calculation of the assessments described in this Report for the Zones and the "Balance to Levy" represents the total "Special Benefit Expenses."

Annual Inflationary Adjustment (Assessment Range Formula)

The assessment amounts listed in this Report are estimates based on projected costs for the maintenance, operation, and administration of improvements within each Zone for the upcoming fiscal year. In accordance with the provisions of the Landscaping and Lighting Act of 1972 and Proposition 218, the maximum authorized assessment rate for each Zone may be adjusted annually using an inflationary formula previously identified in the original ballot proceeding.

This assessment range formula allows for annual adjustments to the maximum assessment rate based on the percentage change in the Consumer Price Index (CPI) for All Urban Consumers for the Los Angeles-Long Beach-Anaheim area, as published by the U.S. Department of Labor, Bureau of Labor Statistics. Specifically, the adjustment is based on the CPI figure released in March or April of each year, reflecting year-over-year inflation within the regional economy where the District/Zone is located.

The inflationary adjustment ensures that assessment rates remain aligned with actual economic conditions and enables the City to maintain existing service levels without conducting new ballot proceedings each year. While the maximum authorized rate may increase annually by the CPI percentage, the actual assessments levied may be set at or below this amount based on the budgetary needs and priorities of each Zone.

Any proposed increase that exceeds the CPI-based adjustment or modifies the underlying methodology would require a new assessment ballot proceeding and approval by property owners in accordance with the requirements of Proposition 218.

III. ESTIMATE OF COSTS

The following proposed budget outlines the estimated costs to fund, maintain, and service the landscaping improvements and related amenities that provide special benefits to properties within Zones T44, T48, and T62 for Fiscal Year 2025/2026. In recent years, the total eligible special benefit expenses required to ensure adequate and proper maintenance of these improvements have not been fully covered by the assessment revenues generated under the existing maximum assessment rates.

As a result, the City has, in some cases, reduced or deferred the collection of funds intended for operational reserves, long-term repairs and replacements, or major rehabilitation efforts. In other instances, reductions may have occurred in the frequency or scope of regular maintenance activities and services associated with the improvements. These funding limitations have affected the City's ability to sustain the service levels originally intended for the Zones.

Recognizing that these shortfalls are likely to continue and may increase over time due to inflationary pressures and rising maintenance costs, the City is proposing to ballot property owners within the Zones for approval of an increased maximum assessment rate. This proposed rate includes an annual inflationary adjustment (assessment range formula) and is intended to fund the estimated total eligible special benefit expenses necessary to provide and sustain the improvements described in this Report.

Should the proposed assessment fail to be approved by a majority of property owners in the required protest ballot proceeding, the City may be unable to continue providing landscape maintenance and related services within the Zone(s) at the current level, or at all. In that event, responsibility for maintaining the improvements may need to be transferred to the respective property owners served by the improvements. This outcome could result in inconsistent or insufficient maintenance and may negatively impact the long-term condition, appearance, and value of the properties within the Zones.

The following budget section identifies the projected expenses for Fiscal Year 2025/2026 and presents the corresponding "Proposed Maximum Assessment Rate per Equivalent Benefit Unit (EBU)," which will be submitted to property owners of record through a Proposition 218-compliant protest ballot proceeding.

Definition of Budget Line Items

The following definitions apply to the Zone Budget tables included in this Report. Each line item represents an eligible expense category used to calculate special benefit assessments.

Landscape Services - Routine landscape maintenance including mowing, edging, pruning, irrigation checks, slope care, and basic upkeep of all landscape areas within the Zone.

Tree Trimming - Scheduled and as-needed trimming of trees to maintain health, safety, property clearance, and visual appearance of the landscape.

Electric - Electrical utility costs associated with operating irrigation controllers, lighting systems, and any other electrically powered components in the landscaped areas.

Water - Water utility charges for irrigation of landscaped areas, including turf, slopes, and planter zones.

Labor/Materials - Costs for labor and materials not otherwise captured under contract services, including minor repairs, supply purchases, and City-provided services.

Weed/Pest Control - Services for weed abatement, brush clearance, pest suppression, and mitigation of invasive plant or animal species that impact the landscaped areas.

District Administration - Costs for preparing the Engineer's Report, updating assessment rolls, coordinating Proposition 218 compliance, and overseeing levy administration.

City Administration - Internal City staffing and overhead costs related to managing vendor contracts, maintaining landscape standards, responding to resident inquiries, and supervising Zone operations.

County Administration Fee - Annual charge by the Los Angeles County Auditor-Controller for placing the assessments on the secured property tax roll and processing collections.

Insurance - Cost of liability or other applicable insurance policies covering third-party landscape contractors or risks associated with maintained improvements.

Operational Reserve Fund Collection/(Contribution) - Funds collected to establish and maintain a reserve that provides short-term operational stability for the Zone. Industry standards recommend a reserve target of up to 50% of annual operating costs to ensure that sufficient funds are available to sustain services prior to receipt of County apportionments and to reduce reliance on the City's General Fund. For this Report, the reserve is collected within a range of 18% to 26% of annual costs to support cash flow needs while maintaining the proposed assessment rates disclosed to property owners. Reserve percentages may vary by Zone based on available funding and historical budget needs, but all are intended to progress toward the 50% industry standard over time if needed.

Repair and Rehab Collection - Dedicated funding for periodic rehabilitation or replacement of infrastructure such as irrigation systems, walls, fencing, or major slope repairs beyond routine maintenance.

General Benefit Contribution - Portion of the total budget that provides incidental benefit to the general public or non-assessed parcels. This amount is excluded from the assessment and funded by the City.

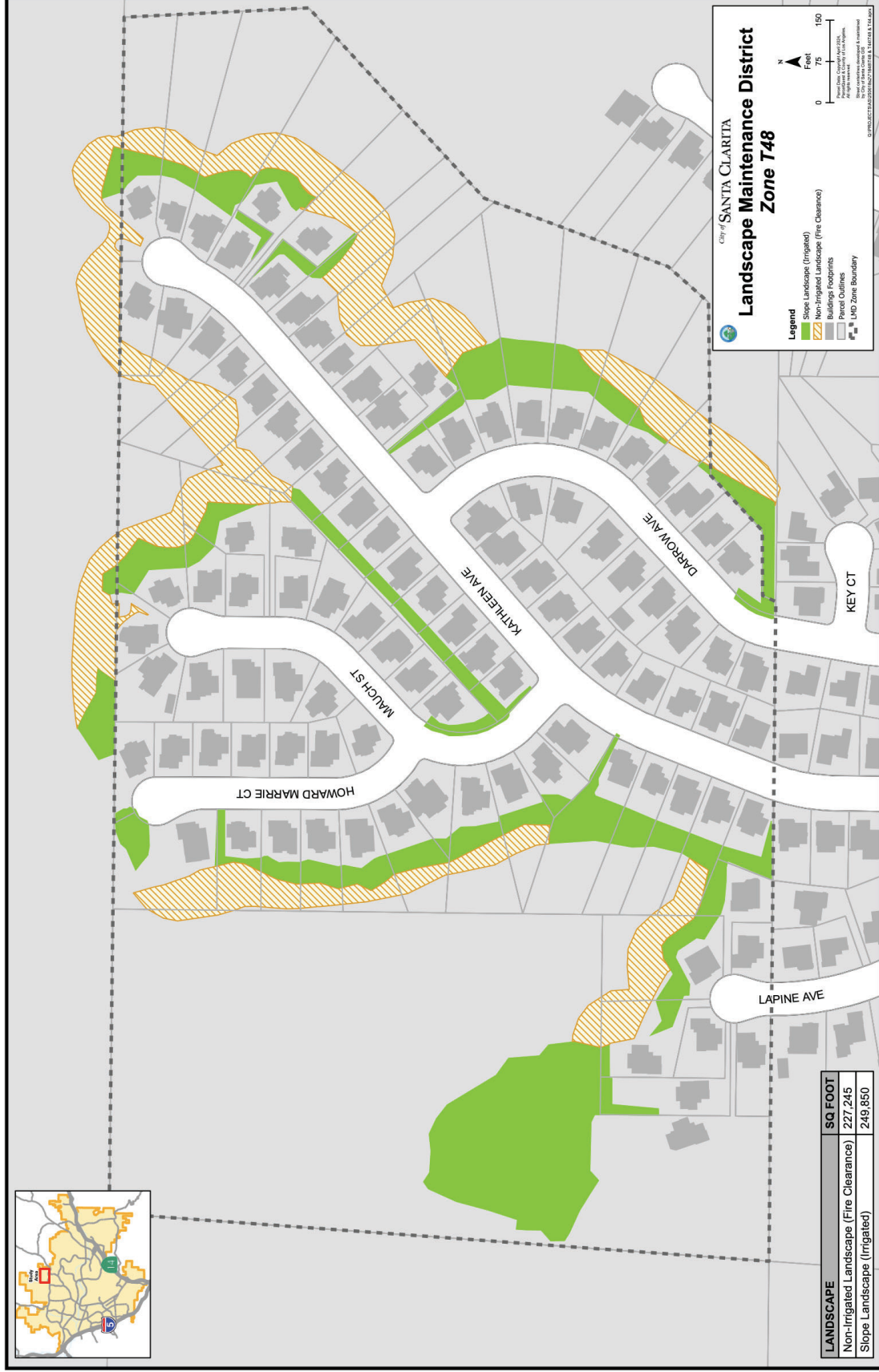
General Fund Reimbursement - Recovery of prior-year maintenance costs advanced by the City's General Fund on behalf of the Zone during years when assessment revenue was insufficient to meet expenses.

BUDGET ITEM	T44 - BOUQUET CANYON	T48 - SHADOW HILLS	T62 - CANYON HEIGHTS
	FY 26/27	FY 26/27	FY 26/27
DIRECT COSTS (Labor/Materials)			
Landscape Services	\$55,000	\$40,000	\$60,000
Tree Trimmng	20,808	8,000	15,000
Electric	1,121	156	312
Water	47,616	25,716	61,884
Labor/Materials	17,014	11,648	17,794
Weed/Pest Control	498	208	1,040
Total Direct Costs	\$142,057	\$85,729	\$156,030
ADMINISTRATION/INDIRECT COSTS			
District Administration	\$45	\$16	\$32
City Administration	\$3,972	\$2,954	\$3,740
Inspections	\$0	\$0	\$0
County Administration Fee	126	76	104
Insurance	510	510	1,020
Total Administration	\$4,653	\$3,555	\$4,896
TOTAL DIRECT COSTS & ADMINISTRATION EXPENSES	\$146,709	\$89,284	\$160,926
LEVY ADJUSTMENTS			
Reserve Fund Collection/(Contribution)	\$28,158	\$22,127	\$28,092
Repair and Rehab Collection	5,202	5,475	7,803
General Benefit Contribution	(2,841)	(1,715)	(7,802)
General Fund Reimbursement	3,972	2,954	3,740
Total Levy Adjustments	\$34,491	\$28,841	\$31,834
BALANCE TO LEVY	\$181,200	\$118,125	\$192,760
Total EBUs	302.00	105.00	220.2974
Total Parcels Assessed	302	105	215
Total Parcels in District	304	105	215
Fiscal Year 2026/27 Rate per EDU	\$600.00	\$1,125.00	\$875.00
Fiscal Year 2026/27 Proposed Maximum Rate per EDU	\$600.00	\$1,125.00	\$875.00
Fiscal Year 2025/26 Current Maximum Rate	\$300.00	\$455.00	\$600.00

IV. ZONE DIAGRAMS

The following pages show an overview of the balloted Zones within the Landscaping and Lighting District.







V. ASSESSMENT ROLLS

The Assessment Rolls identified as Appendix 1 through 3 incorporated in this Engineer's Report identify each parcel within the Zones and the balloted maximum assessment amount proposed for Fiscal Year 2026/2027. Each parcel listed on the Assessment Roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change pending the outcome of the Ballot Proceedings and/or as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for Fiscal year 2026/2027.

APPENDIX I – T44

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-022-031	T44	1.0	300.00	600.00	600.00
2812-022-032	T44	1.0	300.00	600.00	600.00
2812-022-033	T44	1.0	300.00	600.00	600.00
2812-022-034	T44	1.0	300.00	600.00	600.00
2812-022-035	T44	1.0	300.00	600.00	600.00
2812-022-036	T44	1.0	300.00	600.00	600.00
2812-022-037	T44	1.0	300.00	600.00	600.00
2812-022-038	T44	1.0	300.00	600.00	600.00
2812-022-039	T44	1.0	300.00	600.00	600.00
2812-023-052	T44	1.0	300.00	600.00	600.00
2812-023-053	T44	1.0	300.00	600.00	600.00
2812-023-054	T44	1.0	300.00	600.00	600.00
2812-023-055	T44	1.0	300.00	600.00	600.00
2812-023-056	T44	1.0	300.00	600.00	600.00
2812-023-057	T44	1.0	300.00	600.00	600.00
2812-023-058	T44	1.0	300.00	600.00	600.00
2812-023-059	T44	1.0	300.00	600.00	600.00
2812-023-060	T44	1.0	300.00	600.00	600.00
2812-023-061	T44	1.0	300.00	600.00	600.00
2812-023-062	T44	1.0	300.00	600.00	600.00
2812-023-063	T44	1.0	300.00	600.00	600.00
2812-023-067	T44	1.0	300.00	600.00	600.00
2812-023-068	T44	1.0	300.00	600.00	600.00
2812-023-069	T44	1.0	300.00	600.00	600.00
2812-044-005	T44	1.0	300.00	600.00	600.00
2812-044-006	T44	1.0	300.00	600.00	600.00
2812-044-007	T44	1.0	300.00	600.00	600.00
2812-044-008	T44	1.0	300.00	600.00	600.00
2812-044-009	T44	1.0	300.00	600.00	600.00
2812-044-010	T44	1.0	300.00	600.00	600.00
2812-044-011	T44	1.0	300.00	600.00	600.00
2812-044-012	T44	1.0	300.00	600.00	600.00
2812-044-013	T44	1.0	300.00	600.00	600.00
2812-044-014	T44	1.0	300.00	600.00	600.00
2812-044-015	T44	1.0	300.00	600.00	600.00
2812-044-016	T44	1.0	300.00	600.00	600.00
2812-044-017	T44	1.0	300.00	600.00	600.00
2812-044-018	T44	1.0	300.00	600.00	600.00
2812-044-019	T44	1.0	300.00	600.00	600.00
2812-044-020	T44	1.0	300.00	600.00	600.00
2812-044-021	T44	1.0	300.00	600.00	600.00
2812-044-022	T44	1.0	300.00	600.00	600.00
2812-044-023	T44	1.0	300.00	600.00	600.00
2812-044-024	T44	1.0	300.00	600.00	600.00
2812-044-025	T44	1.0	300.00	600.00	600.00
2812-044-026	T44	1.0	300.00	600.00	600.00
2812-044-027	T44	1.0	300.00	600.00	600.00
2812-044-028	T44	1.0	300.00	600.00	600.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-044-029	T44	1.0	300.00	600.00	600.00
2812-044-030	T44	1.0	300.00	600.00	600.00
2812-044-031	T44	1.0	300.00	600.00	600.00
2812-044-032	T44	1.0	300.00	600.00	600.00
2812-044-033	T44	1.0	300.00	600.00	600.00
2812-044-034	T44	1.0	300.00	600.00	600.00
2812-044-035	T44	1.0	300.00	600.00	600.00
2812-044-036	T44	1.0	300.00	600.00	600.00
2812-044-037	T44	1.0	300.00	600.00	600.00
2812-044-038	T44	1.0	300.00	600.00	600.00
2812-044-049	T44	1.0	300.00	600.00	600.00
2812-044-050	T44	1.0	300.00	600.00	600.00
2812-044-051	T44	1.0	300.00	600.00	600.00
2812-044-054	T44	1.0	300.00	600.00	600.00
2812-044-055	T44	1.0	300.00	600.00	600.00
2812-044-056	T44	1.0	300.00	600.00	600.00
2812-044-057	T44	1.0	300.00	600.00	600.00
2812-044-058	T44	1.0	300.00	600.00	600.00
2812-044-059	T44	1.0	300.00	600.00	600.00
2812-045-001	T44	1.0	300.00	600.00	600.00
2812-045-002	T44	1.0	300.00	600.00	600.00
2812-045-003	T44	1.0	300.00	600.00	600.00
2812-045-004	T44	1.0	300.00	600.00	600.00
2812-045-005	T44	1.0	300.00	600.00	600.00
2812-045-006	T44	1.0	300.00	600.00	600.00
2812-045-009	T44	1.0	300.00	600.00	600.00
2812-045-010	T44	1.0	300.00	600.00	600.00
2812-045-011	T44	1.0	300.00	600.00	600.00
2812-045-012	T44	1.0	300.00	600.00	600.00
2812-045-013	T44	1.0	300.00	600.00	600.00
2812-045-014	T44	1.0	300.00	600.00	600.00
2812-045-015	T44	1.0	300.00	600.00	600.00
2812-045-016	T44	1.0	300.00	600.00	600.00
2812-045-017	T44	1.0	300.00	600.00	600.00
2812-045-018	T44	1.0	300.00	600.00	600.00
2812-045-019	T44	1.0	300.00	600.00	600.00
2812-045-020	T44	1.0	300.00	600.00	600.00
2812-045-021	T44	1.0	300.00	600.00	600.00
2812-045-022	T44	1.0	300.00	600.00	600.00
2812-045-023	T44	1.0	300.00	600.00	600.00
2812-045-024	T44	1.0	300.00	600.00	600.00
2812-045-025	T44	1.0	300.00	600.00	600.00
2812-045-026	T44	1.0	300.00	600.00	600.00
2812-045-027	T44	1.0	300.00	600.00	600.00
2812-045-028	T44	1.0	300.00	600.00	600.00
2812-045-029	T44	1.0	300.00	600.00	600.00
2812-045-030	T44	1.0	300.00	600.00	600.00
2812-045-031	T44	1.0	300.00	600.00	600.00
2812-045-032	T44	1.0	300.00	600.00	600.00
2812-045-033	T44	1.0	300.00	600.00	600.00
2812-045-034	T44	1.0	300.00	600.00	600.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-045-035	T44	1.0	300.00	600.00	600.00
2812-045-036	T44	1.0	300.00	600.00	600.00
2812-045-037	T44	1.0	300.00	600.00	600.00
2812-045-038	T44	1.0	300.00	600.00	600.00
2812-045-039	T44	1.0	300.00	600.00	600.00
2812-045-040	T44	1.0	300.00	600.00	600.00
2812-045-041	T44	1.0	300.00	600.00	600.00
2812-045-042	T44	1.0	300.00	600.00	600.00
2812-045-043	T44	1.0	300.00	600.00	600.00
2812-045-044	T44	1.0	300.00	600.00	600.00
2812-045-046	T44	1.0	300.00	600.00	600.00
2812-045-047	T44	1.0	300.00	600.00	600.00
2812-046-001	T44	1.0	300.00	600.00	600.00
2812-046-002	T44	1.0	300.00	600.00	600.00
2812-046-003	T44	1.0	300.00	600.00	600.00
2812-046-004	T44	1.0	300.00	600.00	600.00
2812-046-005	T44	1.0	300.00	600.00	600.00
2812-046-006	T44	1.0	300.00	600.00	600.00
2812-046-007	T44	1.0	300.00	600.00	600.00
2812-046-008	T44	1.0	300.00	600.00	600.00
2812-046-009	T44	1.0	300.00	600.00	600.00
2812-046-010	T44	1.0	300.00	600.00	600.00
2812-046-011	T44	1.0	300.00	600.00	600.00
2812-046-012	T44	1.0	300.00	600.00	600.00
2812-046-013	T44	1.0	300.00	600.00	600.00
2812-046-014	T44	1.0	300.00	600.00	600.00
2812-046-015	T44	1.0	300.00	600.00	600.00
2812-046-016	T44	1.0	300.00	600.00	600.00
2812-046-017	T44	1.0	300.00	600.00	600.00
2812-046-018	T44	1.0	300.00	600.00	600.00
2812-046-019	T44	1.0	300.00	600.00	600.00
2812-046-020	T44	1.0	300.00	600.00	600.00
2812-046-021	T44	1.0	300.00	600.00	600.00
2812-046-022	T44	1.0	300.00	600.00	600.00
2812-046-023	T44	1.0	300.00	600.00	600.00
2812-046-024	T44	1.0	300.00	600.00	600.00
2812-046-025	T44	1.0	300.00	600.00	600.00
2812-046-026	T44	1.0	300.00	600.00	600.00
2812-046-027	T44	1.0	300.00	600.00	600.00
2812-046-028	T44	1.0	300.00	600.00	600.00
2812-046-029	T44	1.0	300.00	600.00	600.00
2812-046-030	T44	1.0	300.00	600.00	600.00
2812-046-031	T44	1.0	300.00	600.00	600.00
2812-046-032	T44	1.0	300.00	600.00	600.00
2812-046-033	T44	1.0	300.00	600.00	600.00
2812-046-034	T44	1.0	300.00	600.00	600.00
2812-046-035	T44	1.0	300.00	600.00	600.00
2812-046-036	T44	1.0	300.00	600.00	600.00
2812-047-003	T44	1.0	300.00	600.00	600.00
2812-047-004	T44	1.0	300.00	600.00	600.00
2812-047-005	T44	1.0	300.00	600.00	600.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-047-006	T44	1.0	300.00	600.00	600.00
2812-047-007	T44	1.0	300.00	600.00	600.00
2812-047-008	T44	1.0	300.00	600.00	600.00
2812-047-009	T44	1.0	300.00	600.00	600.00
2812-047-012	T44	1.0	300.00	600.00	600.00
2812-047-013	T44	1.0	300.00	600.00	600.00
2812-047-014	T44	1.0	300.00	600.00	600.00
2812-047-015	T44	1.0	300.00	600.00	600.00
2812-047-018	T44	1.0	300.00	600.00	600.00
2812-047-019	T44	1.0	300.00	600.00	600.00
2812-047-020	T44	1.0	300.00	600.00	600.00
2812-047-021	T44	1.0	300.00	600.00	600.00
2812-047-022	T44	1.0	300.00	600.00	600.00
2812-047-023	T44	1.0	300.00	600.00	600.00
2812-047-024	T44	1.0	300.00	600.00	600.00
2812-047-025	T44	1.0	300.00	600.00	600.00
2812-047-026	T44	1.0	300.00	600.00	600.00
2812-047-027	T44	1.0	300.00	600.00	600.00
2812-047-028	T44	1.0	300.00	600.00	600.00
2812-047-029	T44	1.0	300.00	600.00	600.00
2812-047-030	T44	1.0	300.00	600.00	600.00
2812-047-031	T44	1.0	300.00	600.00	600.00
2812-047-032	T44	1.0	300.00	600.00	600.00
2812-047-033	T44	1.0	300.00	600.00	600.00
2812-047-034	T44	1.0	300.00	600.00	600.00
2812-047-040	T44	0.0	300.00	600.00	-
2812-047-042	T44	1.0	300.00	600.00	600.00
2812-047-044	T44	1.0	300.00	600.00	600.00
2812-047-046	T44	1.0	300.00	600.00	600.00
2812-047-048	T44	1.0	300.00	600.00	600.00
2812-047-050	T44	1.0	300.00	600.00	600.00
2812-047-052	T44	1.0	300.00	600.00	600.00
2812-047-054	T44	1.0	300.00	600.00	600.00
2812-047-056	T44	1.0	300.00	600.00	600.00
2812-047-059	T44	1.0	300.00	600.00	600.00
2812-047-060	T44	1.0	300.00	600.00	600.00
2812-047-061	T44	1.0	300.00	600.00	600.00
2812-047-062	T44	0.0	300.00	600.00	-
2812-048-001	T44	1.0	300.00	600.00	600.00
2812-048-002	T44	1.0	300.00	600.00	600.00
2812-048-003	T44	1.0	300.00	600.00	600.00
2812-048-004	T44	1.0	300.00	600.00	600.00
2812-048-005	T44	1.0	300.00	600.00	600.00
2812-048-006	T44	1.0	300.00	600.00	600.00
2812-048-007	T44	1.0	300.00	600.00	600.00
2812-048-008	T44	1.0	300.00	600.00	600.00
2812-048-009	T44	1.0	300.00	600.00	600.00
2812-048-010	T44	1.0	300.00	600.00	600.00
2812-048-011	T44	1.0	300.00	600.00	600.00
2812-048-012	T44	1.0	300.00	600.00	600.00
2812-048-013	T44	1.0	300.00	600.00	600.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-048-014	T44	1.0	300.00	600.00	600.00
2812-048-015	T44	1.0	300.00	600.00	600.00
2812-048-016	T44	1.0	300.00	600.00	600.00
2812-048-017	T44	1.0	300.00	600.00	600.00
2812-048-018	T44	1.0	300.00	600.00	600.00
2812-048-019	T44	1.0	300.00	600.00	600.00
2812-048-020	T44	1.0	300.00	600.00	600.00
2812-048-021	T44	1.0	300.00	600.00	600.00
2812-048-022	T44	1.0	300.00	600.00	600.00
2812-048-023	T44	1.0	300.00	600.00	600.00
2812-048-024	T44	1.0	300.00	600.00	600.00
2812-048-025	T44	1.0	300.00	600.00	600.00
2812-048-026	T44	1.0	300.00	600.00	600.00
2812-048-027	T44	1.0	300.00	600.00	600.00
2812-048-028	T44	1.0	300.00	600.00	600.00
2812-048-029	T44	1.0	300.00	600.00	600.00
2812-048-030	T44	1.0	300.00	600.00	600.00
2812-048-031	T44	1.0	300.00	600.00	600.00
2812-048-032	T44	1.0	300.00	600.00	600.00
2812-048-033	T44	1.0	300.00	600.00	600.00
2812-048-034	T44	1.0	300.00	600.00	600.00
2812-048-035	T44	1.0	300.00	600.00	600.00
2812-048-036	T44	1.0	300.00	600.00	600.00
2812-048-037	T44	1.0	300.00	600.00	600.00
2812-048-038	T44	1.0	300.00	600.00	600.00
2812-048-039	T44	1.0	300.00	600.00	600.00
2812-048-040	T44	1.0	300.00	600.00	600.00
2812-048-041	T44	1.0	300.00	600.00	600.00
2812-048-042	T44	1.0	300.00	600.00	600.00
2812-048-043	T44	1.0	300.00	600.00	600.00
2812-048-044	T44	1.0	300.00	600.00	600.00
2812-048-045	T44	1.0	300.00	600.00	600.00
2812-048-046	T44	1.0	300.00	600.00	600.00
2812-048-047	T44	1.0	300.00	600.00	600.00
2812-048-048	T44	1.0	300.00	600.00	600.00
2812-048-049	T44	1.0	300.00	600.00	600.00
2812-048-050	T44	1.0	300.00	600.00	600.00
2812-048-051	T44	1.0	300.00	600.00	600.00
2812-048-052	T44	1.0	300.00	600.00	600.00
2812-048-053	T44	1.0	300.00	600.00	600.00
2812-048-054	T44	1.0	300.00	600.00	600.00
2812-048-055	T44	1.0	300.00	600.00	600.00
2812-049-001	T44	1.0	300.00	600.00	600.00
2812-049-002	T44	1.0	300.00	600.00	600.00
2812-049-003	T44	1.0	300.00	600.00	600.00
2812-049-004	T44	1.0	300.00	600.00	600.00
2812-049-005	T44	1.0	300.00	600.00	600.00
2812-049-006	T44	1.0	300.00	600.00	600.00
2812-049-007	T44	1.0	300.00	600.00	600.00
2812-049-008	T44	1.0	300.00	600.00	600.00
2812-049-009	T44	1.0	300.00	600.00	600.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-049-010	T44	1.0	300.00	600.00	600.00
2812-049-011	T44	1.0	300.00	600.00	600.00
2812-049-012	T44	1.0	300.00	600.00	600.00
2812-049-013	T44	1.0	300.00	600.00	600.00
2812-049-014	T44	1.0	300.00	600.00	600.00
2812-049-015	T44	1.0	300.00	600.00	600.00
2812-049-016	T44	1.0	300.00	600.00	600.00
2812-049-017	T44	1.0	300.00	600.00	600.00
2812-049-018	T44	1.0	300.00	600.00	600.00
2812-049-019	T44	1.0	300.00	600.00	600.00
2812-049-020	T44	1.0	300.00	600.00	600.00
2812-049-021	T44	1.0	300.00	600.00	600.00
2812-049-022	T44	1.0	300.00	600.00	600.00
2812-049-023	T44	1.0	300.00	600.00	600.00
2812-049-024	T44	1.0	300.00	600.00	600.00
2812-049-025	T44	1.0	300.00	600.00	600.00
2812-049-026	T44	1.0	300.00	600.00	600.00
2812-049-027	T44	1.0	300.00	600.00	600.00
2812-049-028	T44	1.0	300.00	600.00	600.00
2812-049-029	T44	1.0	300.00	600.00	600.00
2812-049-030	T44	1.0	300.00	600.00	600.00
2812-049-031	T44	1.0	300.00	600.00	600.00
2812-049-032	T44	1.0	300.00	600.00	600.00
2812-049-033	T44	1.0	300.00	600.00	600.00
2812-050-001	T44	1.0	300.00	600.00	600.00
2812-050-002	T44	1.0	300.00	600.00	600.00
2812-050-003	T44	1.0	300.00	600.00	600.00
2812-050-004	T44	1.0	300.00	600.00	600.00
2812-050-005	T44	1.0	300.00	600.00	600.00
2812-050-006	T44	1.0	300.00	600.00	600.00
2812-050-007	T44	1.0	300.00	600.00	600.00
2812-050-008	T44	1.0	300.00	600.00	600.00
2812-050-009	T44	1.0	300.00	600.00	600.00
2812-050-010	T44	1.0	300.00	600.00	600.00
2812-050-011	T44	1.0	300.00	600.00	600.00
2812-050-012	T44	1.0	300.00	600.00	600.00
2812-050-013	T44	1.0	300.00	600.00	600.00
2812-050-014	T44	1.0	300.00	600.00	600.00
2812-050-015	T44	1.0	300.00	600.00	600.00
2812-050-016	T44	1.0	300.00	600.00	600.00
2812-050-017	T44	1.0	300.00	600.00	600.00
2812-050-018	T44	1.0	300.00	600.00	600.00
2812-050-019	T44	1.0	300.00	600.00	600.00
2812-050-020	T44	1.0	300.00	600.00	600.00
2812-050-021	T44	1.0	300.00	600.00	600.00
2812-050-022	T44	1.0	300.00	600.00	600.00
2812-050-023	T44	1.0	300.00	600.00	600.00
2812-050-024	T44	1.0	300.00	600.00	600.00
2812-050-025	T44	1.0	300.00	600.00	600.00
2812-050-026	T44	1.0	300.00	600.00	600.00
2812-050-027	T44	1.0	300.00	600.00	600.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-050-028	T44	1.0	300.00	600.00	600.00

APPENDIX II – T48

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-051-001	T48	1.0	455.00	1,125.00	1,125.00
2812-051-002	T48	1.0	455.00	1,125.00	1,125.00
2812-051-003	T48	1.0	455.00	1,125.00	1,125.00
2812-051-004	T48	1.0	455.00	1,125.00	1,125.00
2812-051-005	T48	1.0	455.00	1,125.00	1,125.00
2812-051-006	T48	1.0	455.00	1,125.00	1,125.00
2812-051-007	T48	1.0	455.00	1,125.00	1,125.00
2812-051-008	T48	1.0	455.00	1,125.00	1,125.00
2812-051-009	T48	1.0	455.00	1,125.00	1,125.00
2812-051-010	T48	1.0	455.00	1,125.00	1,125.00
2812-051-011	T48	1.0	455.00	1,125.00	1,125.00
2812-051-012	T48	1.0	455.00	1,125.00	1,125.00
2812-051-013	T48	1.0	455.00	1,125.00	1,125.00
2812-051-014	T48	1.0	455.00	1,125.00	1,125.00
2812-051-015	T48	1.0	455.00	1,125.00	1,125.00
2812-051-016	T48	1.0	455.00	1,125.00	1,125.00
2812-051-017	T48	1.0	455.00	1,125.00	1,125.00
2812-051-018	T48	1.0	455.00	1,125.00	1,125.00
2812-052-001	T48	1.0	455.00	1,125.00	1,125.00
2812-052-002	T48	1.0	455.00	1,125.00	1,125.00
2812-052-003	T48	1.0	455.00	1,125.00	1,125.00
2812-052-004	T48	1.0	455.00	1,125.00	1,125.00
2812-052-005	T48	1.0	455.00	1,125.00	1,125.00
2812-052-006	T48	1.0	455.00	1,125.00	1,125.00
2812-052-007	T48	1.0	455.00	1,125.00	1,125.00
2812-052-008	T48	1.0	455.00	1,125.00	1,125.00
2812-052-009	T48	1.0	455.00	1,125.00	1,125.00
2812-052-010	T48	1.0	455.00	1,125.00	1,125.00
2812-052-011	T48	1.0	455.00	1,125.00	1,125.00
2812-052-012	T48	1.0	455.00	1,125.00	1,125.00
2812-052-013	T48	1.0	455.00	1,125.00	1,125.00
2812-052-014	T48	1.0	455.00	1,125.00	1,125.00
2812-052-015	T48	1.0	455.00	1,125.00	1,125.00
2812-052-016	T48	1.0	455.00	1,125.00	1,125.00
2812-052-017	T48	1.0	455.00	1,125.00	1,125.00
2812-052-018	T48	1.0	455.00	1,125.00	1,125.00
2812-052-019	T48	1.0	455.00	1,125.00	1,125.00
2812-052-020	T48	1.0	455.00	1,125.00	1,125.00
2812-052-021	T48	1.0	455.00	1,125.00	1,125.00
2812-052-022	T48	1.0	455.00	1,125.00	1,125.00
2812-052-023	T48	1.0	455.00	1,125.00	1,125.00
2812-052-024	T48	1.0	455.00	1,125.00	1,125.00
2812-052-025	T48	1.0	455.00	1,125.00	1,125.00
2812-052-026	T48	1.0	455.00	1,125.00	1,125.00
2812-052-027	T48	1.0	455.00	1,125.00	1,125.00
2812-052-028	T48	1.0	455.00	1,125.00	1,125.00
2812-052-029	T48	1.0	455.00	1,125.00	1,125.00
2812-052-030	T48	1.0	455.00	1,125.00	1,125.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-052-031	T48	1.0	455.00	1,125.00	1,125.00
2812-052-032	T48	1.0	455.00	1,125.00	1,125.00
2812-052-033	T48	1.0	455.00	1,125.00	1,125.00
2812-052-034	T48	1.0	455.00	1,125.00	1,125.00
2812-052-035	T48	1.0	455.00	1,125.00	1,125.00
2812-052-036	T48	1.0	455.00	1,125.00	1,125.00
2812-052-037	T48	1.0	455.00	1,125.00	1,125.00
2812-052-038	T48	1.0	455.00	1,125.00	1,125.00
2812-052-039	T48	1.0	455.00	1,125.00	1,125.00
2812-052-040	T48	1.0	455.00	1,125.00	1,125.00
2812-052-041	T48	1.0	455.00	1,125.00	1,125.00
2812-052-042	T48	1.0	455.00	1,125.00	1,125.00
2812-052-043	T48	1.0	455.00	1,125.00	1,125.00
2812-052-044	T48	1.0	455.00	1,125.00	1,125.00
2812-052-045	T48	1.0	455.00	1,125.00	1,125.00
2812-052-046	T48	1.0	455.00	1,125.00	1,125.00
2812-052-047	T48	1.0	455.00	1,125.00	1,125.00
2812-052-048	T48	1.0	455.00	1,125.00	1,125.00
2812-052-049	T48	1.0	455.00	1,125.00	1,125.00
2812-052-050	T48	1.0	455.00	1,125.00	1,125.00
2812-052-051	T48	1.0	455.00	1,125.00	1,125.00
2812-053-001	T48	1.0	455.00	1,125.00	1,125.00
2812-053-002	T48	1.0	455.00	1,125.00	1,125.00
2812-053-003	T48	1.0	455.00	1,125.00	1,125.00
2812-053-004	T48	1.0	455.00	1,125.00	1,125.00
2812-053-005	T48	1.0	455.00	1,125.00	1,125.00
2812-053-006	T48	1.0	455.00	1,125.00	1,125.00
2812-053-007	T48	1.0	455.00	1,125.00	1,125.00
2812-053-008	T48	1.0	455.00	1,125.00	1,125.00
2812-053-009	T48	1.0	455.00	1,125.00	1,125.00
2812-053-010	T48	1.0	455.00	1,125.00	1,125.00
2812-053-011	T48	1.0	455.00	1,125.00	1,125.00
2812-053-012	T48	1.0	455.00	1,125.00	1,125.00
2812-053-013	T48	1.0	455.00	1,125.00	1,125.00
2812-053-014	T48	1.0	455.00	1,125.00	1,125.00
2812-053-015	T48	1.0	455.00	1,125.00	1,125.00
2812-053-016	T48	1.0	455.00	1,125.00	1,125.00
2812-053-017	T48	1.0	455.00	1,125.00	1,125.00
2812-053-018	T48	1.0	455.00	1,125.00	1,125.00
2812-053-019	T48	1.0	455.00	1,125.00	1,125.00
2812-053-020	T48	1.0	455.00	1,125.00	1,125.00
2812-053-021	T48	1.0	455.00	1,125.00	1,125.00
2812-053-022	T48	1.0	455.00	1,125.00	1,125.00
2812-053-023	T48	1.0	455.00	1,125.00	1,125.00
2812-053-024	T48	1.0	455.00	1,125.00	1,125.00
2812-053-025	T48	1.0	455.00	1,125.00	1,125.00
2812-053-026	T48	1.0	455.00	1,125.00	1,125.00
2812-053-027	T48	1.0	455.00	1,125.00	1,125.00
2812-053-028	T48	1.0	455.00	1,125.00	1,125.00
2812-053-029	T48	1.0	455.00	1,125.00	1,125.00
2812-053-030	T48	1.0	455.00	1,125.00	1,125.00

Assessor Parcel Number	Zone	EBU	Current Rate	Proposed Rate	Assessment
2812-053-031	T48	1.0	455.00	1,125.00	1,125.00
2812-053-032	T48	1.0	455.00	1,125.00	1,125.00
2812-053-033	T48	1.0	455.00	1,125.00	1,125.00
2812-053-034	T48	1.0	455.00	1,125.00	1,125.00
2812-053-035	T48	1.0	455.00	1,125.00	1,125.00
2812-053-036	T48	1.0	455.00	1,125.00	1,125.00

APPENDIX III – T62

Assessor Parcel Number	Zone	EBU	Acreage	Land Use	Current Rate	Proposed Rate	Assessment
3244-109-002	T62	1.0		SFR	600.00	875.00	875.00
3244-109-003	T62	1.0		SFR	600.00	875.00	875.00
3244-109-004	T62	1.0		SFR	600.00	875.00	875.00
3244-109-005	T62	1.0		SFR	600.00	875.00	875.00
3244-109-006	T62	1.0		SFR	600.00	875.00	875.00
3244-109-007	T62	1.0		SFR	600.00	875.00	875.00
3244-109-008	T62	1.0		SFR	600.00	875.00	875.00
3244-109-009	T62	1.0		SFR	600.00	875.00	875.00
3244-109-010	T62	1.0		SFR	600.00	875.00	875.00
3244-109-011	T62	1.0		SFR	600.00	875.00	875.00
3244-109-012	T62	1.0		SFR	600.00	875.00	875.00
3244-109-013	T62	1.0		SFR	600.00	875.00	875.00
3244-109-014	T62	1.0		SFR	600.00	875.00	875.00
3244-109-015	T62	1.0		SFR	600.00	875.00	875.00
3244-109-016	T62	1.0		SFR	600.00	875.00	875.00
3244-109-017	T62	1.0		SFR	600.00	875.00	875.00
3244-109-018	T62	1.0		SFR	600.00	875.00	875.00
3244-109-019	T62	1.0		SFR	600.00	875.00	875.00
3244-109-020	T62	1.0		SFR	600.00	875.00	875.00
3244-109-021	T62	1.0		SFR	600.00	875.00	875.00
3244-109-022	T62	1.0		SFR	600.00	875.00	875.00
3244-109-023	T62	1.0		SFR	600.00	875.00	875.00
3244-109-024	T62	1.0		SFR	600.00	875.00	875.00
3244-109-025	T62	1.0		SFR	600.00	875.00	875.00
3244-109-026	T62	1.0		SFR	600.00	875.00	875.00
3244-109-027	T62	1.0		SFR	600.00	875.00	875.00
3244-109-028	T62	1.0		SFR	600.00	875.00	875.00
3244-109-029	T62	1.0		SFR	600.00	875.00	875.00
3244-109-030	T62	1.0		SFR	600.00	875.00	875.00
3244-109-031	T62	1.0		SFR	600.00	875.00	875.00
3244-109-032	T62	1.0		SFR	600.00	875.00	875.00
3244-109-033	T62	1.0		SFR	600.00	875.00	875.00
3244-109-034	T62	1.0		SFR	600.00	875.00	875.00
3244-109-035	T62	1.0		SFR	600.00	875.00	875.00
3244-109-036	T62	1.0		SFR	600.00	875.00	875.00
3244-109-037	T62	1.0		SFR	600.00	875.00	875.00
3244-109-038	T62	1.0		SFR	600.00	875.00	875.00
3244-109-039	T62	1.0		SFR	600.00	875.00	875.00
3244-109-040	T62	1.0		SFR	600.00	875.00	875.00
3244-110-001	T62	1.0		SFR	600.00	875.00	875.00
3244-110-002	T62	1.0		SFR	600.00	875.00	875.00
3244-110-003	T62	1.0		SFR	600.00	875.00	875.00
3244-110-004	T62	1.0		SFR	600.00	875.00	875.00
3244-110-005	T62	1.0		SFR	600.00	875.00	875.00
3244-110-006	T62	1.0		SFR	600.00	875.00	875.00
3244-110-007	T62	1.0		SFR	600.00	875.00	875.00
3244-110-008	T62	1.0		SFR	600.00	875.00	875.00
3244-110-009	T62	1.0		SFR	600.00	875.00	875.00
3244-110-010	T62	1.0		SFR	600.00	875.00	875.00
3244-110-011	T62	1.0		SFR	600.00	875.00	875.00
3244-110-012	T62	1.0		SFR	600.00	875.00	875.00
3244-110-016	T62	1.0		SFR	600.00	875.00	875.00

Assessor Parcel Number	Zone	EBU	Acreage	Land Use	Current Rate	Proposed Rate	Assessment
3244-110-017	T62	1.0		SFR	600.00	875.00	875.00
3244-110-018	T62	1.0		SFR	600.00	875.00	875.00
3244-110-019	T62	1.0		SFR	600.00	875.00	875.00
3244-110-020	T62	1.0		SFR	600.00	875.00	875.00
3244-110-021	T62	1.0		SFR	600.00	875.00	875.00
3244-110-022	T62	1.0		SFR	600.00	875.00	875.00
3244-110-023	T62	1.0		SFR	600.00	875.00	875.00
3244-110-024	T62	1.0		SFR	600.00	875.00	875.00
3244-110-025	T62	1.0		SFR	600.00	875.00	875.00
3244-110-026	T62	1.0		SFR	600.00	875.00	875.00
3244-110-027	T62	1.0		SFR	600.00	875.00	875.00
3244-110-028	T62	1.0		SFR	600.00	875.00	875.00
3244-110-029	T62	1.0		SFR	600.00	875.00	875.00
3244-110-030	T62	1.0		SFR	600.00	875.00	875.00
3244-110-031	T62	1.0		SFR	600.00	875.00	875.00
3244-110-032	T62	1.0		SFR	600.00	875.00	875.00
3244-110-033	T62	1.0		SFR	600.00	875.00	875.00
3244-110-034	T62	1.0		SFR	600.00	875.00	875.00
3244-110-035	T62	1.0		SFR	600.00	875.00	875.00
3244-110-036	T62	1.0		SFR	600.00	875.00	875.00
3244-110-037	T62	1.0		SFR	600.00	875.00	875.00
3244-110-038	T62	1.0		SFR	600.00	875.00	875.00
3244-110-039	T62	1.0		SFR	600.00	875.00	875.00
3244-110-040	T62	1.0		SFR	600.00	875.00	875.00
3244-110-041	T62	1.0		SFR	600.00	875.00	875.00
3244-110-042	T62	1.0		SFR	600.00	875.00	875.00
3244-110-043	T62	1.0		SFR	600.00	875.00	875.00
3244-110-044	T62	1.0		SFR	600.00	875.00	875.00
3244-110-045	T62	1.0		SFR	600.00	875.00	875.00
3244-110-046	T62	1.0		SFR	600.00	875.00	875.00
3244-110-047	T62	1.0		SFR	600.00	875.00	875.00
3244-110-048	T62	1.0		SFR	600.00	875.00	875.00
3244-110-049	T62	1.0		SFR	600.00	875.00	875.00
3244-110-050	T62	1.0		SFR	600.00	875.00	875.00
3244-110-051	T62	1.0		SFR	600.00	875.00	875.00
3244-110-052	T62	1.0		SFR	600.00	875.00	875.00
3244-110-053	T62	1.0		SFR	600.00	875.00	875.00
3244-110-054	T62	1.0		SFR	600.00	875.00	875.00
3244-110-055	T62	1.0		SFR	600.00	875.00	875.00
3244-110-056	T62	1.0		SFR	600.00	875.00	875.00
3244-110-057	T62	1.0		SFR	600.00	875.00	875.00
3244-114-001	T62	1.0		SFR	600.00	875.00	875.00
3244-114-002	T62	1.0		SFR	600.00	875.00	875.00
3244-114-003	T62	1.0		SFR	600.00	875.00	875.00
3244-114-004	T62	1.0		SFR	600.00	875.00	875.00
3244-114-005	T62	1.0		SFR	600.00	875.00	875.00
3244-114-006	T62	1.0		SFR	600.00	875.00	875.00
3244-114-007	T62	1.0		SFR	600.00	875.00	875.00
3244-114-008	T62	1.0		SFR	600.00	875.00	875.00
3244-114-009	T62	1.0		SFR	600.00	875.00	875.00
3244-114-010	T62	1.0		SFR	600.00	875.00	875.00
3244-114-011	T62	1.0		SFR	600.00	875.00	875.00
3244-114-012	T62	1.0		SFR	600.00	875.00	875.00
3244-114-013	T62	1.0		SFR	600.00	875.00	875.00
3244-114-014	T62	1.0		SFR	600.00	875.00	875.00

Assessor Parcel Number	Zone	EBU	Acreage	Land Use	Current Rate	Proposed Rate	Assessment
3244-114-015	T62	1.0		SFR	600.00	875.00	875.00
3244-114-016	T62	1.0		SFR	600.00	875.00	875.00
3244-114-017	T62	1.0		SFR	600.00	875.00	875.00
3244-114-018	T62	1.0		SFR	600.00	875.00	875.00
3244-114-019	T62	1.0		SFR	600.00	875.00	875.00
3244-114-020	T62	1.0		SFR	600.00	875.00	875.00
3244-114-021	T62	1.0		SFR	600.00	875.00	875.00
3244-114-022	T62	1.0		SFR	600.00	875.00	875.00
3244-114-023	T62	1.0		SFR	600.00	875.00	875.00
3244-114-024	T62	1.0		SFR	600.00	875.00	875.00
3244-114-025	T62	1.0		SFR	600.00	875.00	875.00
3244-114-026	T62	1.0		SFR	600.00	875.00	875.00
3244-114-027	T62	1.0		SFR	600.00	875.00	875.00
3244-114-028	T62	1.0		SFR	600.00	875.00	875.00
3244-114-029	T62	1.0		SFR	600.00	875.00	875.00
3244-114-030	T62	1.0		SFR	600.00	875.00	875.00
3244-114-031	T62	1.0		SFR	600.00	875.00	875.00
3244-114-032	T62	1.0		SFR	600.00	875.00	875.00
3244-114-033	T62	1.0		SFR	600.00	875.00	875.00
3244-114-034	T62	1.0		SFR	600.00	875.00	875.00
3244-114-035	T62	1.0		SFR	600.00	875.00	875.00
3244-114-036	T62	1.0		SFR	600.00	875.00	875.00
3244-114-037	T62	1.0		SFR	600.00	875.00	875.00
3244-114-038	T62	1.0		SFR	600.00	875.00	875.00
3244-114-039	T62	1.0		SFR	600.00	875.00	875.00
3244-114-040	T62	1.0		SFR	600.00	875.00	875.00
3244-114-041	T62	1.0		SFR	600.00	875.00	875.00
3244-114-042	T62	1.0		SFR	600.00	875.00	875.00
3244-114-043	T62	1.0		SFR	600.00	875.00	875.00
3244-114-044	T62	1.0		SFR	600.00	875.00	875.00
3244-114-045	T62	1.0		SFR	600.00	875.00	875.00
3244-114-046	T62	1.0		SFR	600.00	875.00	875.00
3244-114-047	T62	1.0		SFR	600.00	875.00	875.00
3244-114-048	T62	1.0		SFR	600.00	875.00	875.00
3244-114-049	T62	1.0		SFR	600.00	875.00	875.00
3244-114-050	T62	1.0		SFR	600.00	875.00	875.00
3244-114-051	T62	1.0		SFR	600.00	875.00	875.00
3244-114-052	T62	1.0		SFR	600.00	875.00	875.00
3244-114-053	T62	1.0		SFR	600.00	875.00	875.00
3244-115-001	T62	1.0		SFR	600.00	875.00	875.00
3244-115-002	T62	1.0		SFR	600.00	875.00	875.00
3244-115-003	T62	1.0		SFR	600.00	875.00	875.00
3244-115-004	T62	1.0		SFR	600.00	875.00	875.00
3244-115-005	T62	1.0		SFR	600.00	875.00	875.00
3244-115-006	T62	1.0		SFR	600.00	875.00	875.00
3244-115-007	T62	1.0		SFR	600.00	875.00	875.00
3244-115-008	T62	1.0		SFR	600.00	875.00	875.00
3244-115-009	T62	1.0		SFR	600.00	875.00	875.00
3244-115-010	T62	1.0		SFR	600.00	875.00	875.00
3244-115-011	T62	1.0		SFR	600.00	875.00	875.00
3244-115-012	T62	1.0		SFR	600.00	875.00	875.00
3244-115-013	T62	1.0		SFR	600.00	875.00	875.00
3244-115-014	T62	1.0		SFR	600.00	875.00	875.00
3244-115-015	T62	1.0		SFR	600.00	875.00	875.00
3244-115-016	T62	1.0		SFR	600.00	875.00	875.00

Assessor Parcel Number	Zone	EBU	Acreage	Land Use	Current Rate	Proposed Rate	Assessment
3244-115-017	T62	1.0		SFR	600.00	875.00	875.00
3244-115-018	T62	1.0		SFR	600.00	875.00	875.00
3244-115-019	T62	1.0		SFR	600.00	875.00	875.00
3244-115-020	T62	1.0		SFR	600.00	875.00	875.00
3244-115-021	T62	1.0		SFR	600.00	875.00	875.00
3244-115-022	T62	1.0		SFR	600.00	875.00	875.00
3244-115-023	T62	1.0		SFR	600.00	875.00	875.00
3244-115-024	T62	1.0		SFR	600.00	875.00	875.00
3244-115-025	T62	1.0		SFR	600.00	875.00	875.00
3244-115-026	T62	1.0		SFR	600.00	875.00	875.00
3244-115-027	T62	1.0		SFR	600.00	875.00	875.00
3244-119-054	T62	6.2974	1.764	COM	600.00	875.00	5,510.23
3244-119-058	T62	1.0		SFR	600.00	875.00	875.00
3244-119-059	T62	1.0		SFR	600.00	875.00	875.00
3244-121-001	T62	1.0		SFR	600.00	875.00	875.00
3244-121-002	T62	1.0		SFR	600.00	875.00	875.00
3244-121-003	T62	1.0		SFR	600.00	875.00	875.00
3244-121-004	T62	1.0		SFR	600.00	875.00	875.00
3244-121-005	T62	1.0		SFR	600.00	875.00	875.00
3244-121-006	T62	1.0		SFR	600.00	875.00	875.00
3244-121-007	T62	1.0		SFR	600.00	875.00	875.00
3244-121-008	T62	1.0		SFR	600.00	875.00	875.00
3244-121-009	T62	1.0		SFR	600.00	875.00	875.00
3244-121-010	T62	1.0		SFR	600.00	875.00	875.00
3244-121-011	T62	1.0		SFR	600.00	875.00	875.00
3244-121-012	T62	1.0		SFR	600.00	875.00	875.00
3244-121-013	T62	1.0		SFR	600.00	875.00	875.00
3244-121-014	T62	1.0		SFR	600.00	875.00	875.00
3244-121-015	T62	1.0		SFR	600.00	875.00	875.00
3244-121-016	T62	1.0		SFR	600.00	875.00	875.00
3244-121-017	T62	1.0		SFR	600.00	875.00	875.00
3244-121-018	T62	1.0		SFR	600.00	875.00	875.00
3244-121-019	T62	1.0		SFR	600.00	875.00	875.00
3244-121-020	T62	1.0		SFR	600.00	875.00	875.00
3244-121-021	T62	1.0		SFR	600.00	875.00	875.00
3244-121-022	T62	1.0		SFR	600.00	875.00	875.00
3244-121-023	T62	1.0		SFR	600.00	875.00	875.00
3244-121-024	T62	1.0		SFR	600.00	875.00	875.00
3244-121-025	T62	1.0		SFR	600.00	875.00	875.00
3244-121-026	T62	1.0		SFR	600.00	875.00	875.00
3244-121-027	T62	1.0		SFR	600.00	875.00	875.00
3244-121-028	T62	1.0		SFR	600.00	875.00	875.00
3244-121-029	T62	1.0		SFR	600.00	875.00	875.00
3244-121-030	T62	1.0		SFR	600.00	875.00	875.00
3244-121-031	T62	1.0		SFR	600.00	875.00	875.00
3244-121-032	T62	1.0		SFR	600.00	875.00	875.00
3244-121-033	T62	1.0		SFR	600.00	875.00	875.00
3244-121-034	T62	1.0		SFR	600.00	875.00	875.00
3244-121-035	T62	1.0		SFR	600.00	875.00	875.00
3244-121-036	T62	1.0		SFR	600.00	875.00	875.00
3244-121-037	T62	1.0		SFR	600.00	875.00	875.00
3244-121-038	T62	1.0		SFR	600.00	875.00	875.00
3244-121-039	T62	1.0		SFR	600.00	875.00	875.00

Note: Land use is included for all parcels to ensure consistency and transparency in EBU assignment.