CITY OF FOLSOM

City of Folsom Landscaping and Lighting Districts:

FINAL ENGINEER'S REPORT

American River Canyon North 1 American River Canyon North 2 Blue Ravine Oaks Briggs Ranch Broadstone Unit No.1 and Unit No. 2 Broadstone Unit No.3 Cobble Hills Cobble Ridge II/Reflections Folsom Heights Hannaford Cross La Collina dal Lago Lake Natoma Shores Lakeridge Estates Los Cerros Natoma Station Prairie Oaks Ranch The Residences at American River Canyon Sierra Estates Silverbrook Steeplechase Willow Creek East Willow Creek South Willow Springs

Fiscal Year 2004-05

May 2004

(Pursuant to the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution)

Engineer of Work

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CITY OF FOLSOM

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I. INTRODUCTION

The City of Folsom Landscaping and Lighting Districts (the "Districts") provide funding for the installation, maintenance and servicing of landscaping, sidewalks, fences, walls, parks, open space, signage, soundwalls, street lighting, and other public improvements in the City of Folsom. Twenty three such districts exist as follows:

The City of Folsom Landscaping and Lighting Assessment Districts are:

American River Canyon North American River Canyon North No. 2 Blue Ravine Oaks **Briggs Ranch** Broadstone Unit No.1 and Unit No. 2 **Broadstone Unit No.3** Cobble Hills Cobble Ridge II/Reflections II **Folsom Heights Hannaford Cross** La Collina dal Lago* Lakeridge Estates* **Lake Natoma Shores** Los Cerros **Natoma Station Prairie Oaks Ranch** Sierra Estates* Silverbrook The Residences at American River Canyon* Steeplechase **Willow Creek East** Willow Creek South Willow Springs

These assessments were established in previous fiscal years. In each subsequent year for which the assessments will be levied, the Council must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. The Engineer's Report also identifies future planned projects. After the Engineer's Report is completed, the Council may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Engineer's Report ("Report") was prepared pursuant to the direction of the Council.

This Report was prepared to establish the budget for the services that would be funded by the proposed 2004-05 assessments and to define the benefits received from the improvements by property within the Districts and the method of assessment

^{*}Added in 2003-04

apportionment to lots and parcels. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIIID of the California Constitution (the "Article"). For a more complete description of the Act and the Article, please refer to Appendix A and Appendix B.

If the Council approves this Engineer's Report and the proposed assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is typically used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 22, 2004. At this hearing, the Council would consider approval of a resolution confirming the assessments for fiscal year 2004-05. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2004-05.

New this year is a separate but integral tool referenced in this Engineer's Report: The City of Folsom Landscaping and Lighting District Maintenance and Enhancement Plan ("M&E Plan"). It is a separate planning document that identifies and plans for upcoming maintenance and service related projects. The M&E Plan identifies the type of project (e.g. re-landscaping a corridor or painting a wall); the estimated cost of the project; and the approximate schedule for its completion. The City intends to continually update and revise the M&E Plan throughout each year to reflect the current status of projects, budget updates and/or changes in priorities. During the months immediately prior to the preparation of the Engineer's Report, the M&E Plan will be refined for inclusion in the Engineer's Report.

The concept of the M&E Plan arose from the City's commitment to be more efficient and forward-thinking in it's approach to schedule, project prioritization, and planning for needed maintenance and servicing projects in the districts. It also serves as a user-friendly tool for members of the public to review and better understand the use of the assessment revenues generated from each district.

CITY OF FOLSOM City of Folsom Landscaping and Lighting Districts

II. CERTIFICATES

hereby certify that this Engineer's Report, an	s the enclosed Engineer's Report and does d the Assessment and Assessment Diagram ance with the order of the City Council of the
	L. W. Blos
	Engineer of Work, License No. C52091
	of Folsom, County of Sacramento, California, Report, together with the Assessment and ed and recorded with me on
	Clerk of the City Council
	of Folsom, County of Sacramento, California, gineer's Report was approved and confirmed 2004, by Resolution No
	Clerk of the City Council
	the City of Folsom, County of Sacramento, sessment and Assessment Diagram was filed y of Sacramento, California, on
	Clerk of the City Council
	Sacramento, California, hereby certify that a Diagram for fiscal year 2004-05 was filed with
	County Auditor, County of Sacramento

III. PLANS & SPECIFICATIONS

The work and improvements proposed to be undertaken by the City of Folsom Landscaping and Lighting District (the "Districts") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Districts defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Within these landscaping and lighting districts, the existing and proposed improvements are generally described as the installation, maintenance and servicing of turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, fencing, soundwalls, sidewalks, monuments, statuary, fountains, water quality ponds, park facilities, open space, bike trails, walkways, drainage swales and other ornamental structures and facilities, entry signage, street pavers, art work, and monuments and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the City of Folsom. Any plans and specifications for these improvements will be filed with the City of Folsom and are incorporated herein by reference.

As applied herein, "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for the lighting or operation of any improvements; maintaining, operating and servicing street and traffic safety lighting, and water for irrigation of any landscaping or the maintenance of any other improvements.

IV. FISCAL YEAR 2004-05 ESTIMATE OF COST AND BUDGET

Description of Improvements

Following are specific descriptions of improvements for the various City of Folsom Landscaping and Lighting Districts.

American River Canyon North:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from San Juan Suburban Water District.
- Maintenance of Irrigation system, entry fountain, plantings, sidewalks and streetlights.
- · Purchase of electric power.
- Maintenance of street lighting fixtures.

American River Canyon North No. 2:

- Purchase of electric power.
- Maintenance of street lighting fixtures.

Blue Ravine Oaks:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from San Juan Suburban Water District.
- Maintenance of irrigation system, plantings, sidewalks, fences, walls and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Broadstone:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from San Juan Suburban Water District.
- Maintenance of irrigation system, plantings, sidewalks, sound walls, water quality ponds and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Broadstone Unit No. 3:

- Purchase of electric power.
- Maintenance of street lighting fixtures.

Briggs Ranch:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from San Juan Suburban Water District.
- Maintenance of irrigation system, plantings, sidewalks, walls, fences, open space area, signage and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Cobble Ridge I:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from San Juan Suburban Water District.
- Maintenance of irrigation system, plantings, open space areas, soundwalls, sidewalks and streetlights.
- Purchase of electric power.
- · Maintenance of street lighting fixtures.

Cobble Hills Ridge II/Reflections II:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, plantings, sidewalks, soundwalls, signage, parks, park facilities, open space and streetlights.
- Purchase of Electric Power from SMUD.
- Maintenance of public lighting fixtures.

Folsom Heights:

- Maintenance of lawns and trees within landscape medians and corridors, corridors, bike trails, walkways, and open space areas.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of irrigation system, plantings, fences, walls, sidewalks and streetlights.
- Purchase of Electric Power.
- · Maintenance of street lighting fixtures.

Hannaford Cross:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water and electric power for the two parks in a 70%/30%: City/District contribution.
- Maintenance of Irrigation system, bike trails, walkways, fences, walls, drainage swale, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

La Collina dal Lago

- Maintenance of landscaping lighting and soundwalls along East Natoma Street including turf, ground cover, shrubs and trees, irrigation systems, streetlighting, soundwalls, gates and all necessary appurtenances.
- Purchase of water.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Lake Natoma Shores:

- Maintenance of lawns and trees within landscape medians and corridors.
- Maintenance of Irrigation system, soundwalls, signage, street pavers, plantings, sidewalks and streetlights.
- Purchase of Irrigation water for the City of Folsom.

- Purchase of electric power.
- Maintenance of street lighting fixtures.

Lakeridge Estates

- Maintenance of landscaping lighting and soundwalls including turf, ground cover, shrubs and trees, irrigation systems, streetlighting, soundwalls, gates and all necessary appurtenances.
- Purchase of water.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Los Cerros:

- Maintenance of lawns and trees within the park, landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, walls, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Natoma Station:

- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, walls, signage, art work, open space areas, parks, plantings and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Prairie Oaks Ranch:

- Maintenance and serving of Maintenance Areas A thru D. lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, walls, signage, fences, open space areas, trellises, and streetlights along Grover Road, Russi Road, Willard Drive, Stewart Street and the interior public roadways within the subdivisions.
- Purchase of electric power.
- Maintenance of street lighting fixtures.
- Maintenance of Maintenance Area C will temporarily be covered by the Prairie Oak Ranch District until the Elementary School is complete, and thereafter, by the School District.
- Maintenance of Maintenance Area D will temporarily be covered by the Prairie Oak Ranch District until the Park is complete, and thereafter, by the City of Folsom Parks and Recreation Department.

Sierra Estates

 Maintenance of landscaping, lighting and soundwalls along Rowland Court, Dolan Court and Riley Street including turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, fencing, soundwalls, monuments, statuary, fountains, and other ornamental structures and facilities, entry monuments and all necessary appurtenances

- Purchase of water.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Silverbrook:

- Maintenance of lawns and trees within landscape medians, open space areas and corridors.
- Purchase of irrigation water from City of Folsom.
- Maintenance of Irrigation system, landscape corridor, entry medians, street medians, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Steeplechase:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, plantings, sidewalks and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

The Residences at American River Canyon

- Maintenance landscaping, lighting and soundwalls along American River Canyon Drive and Oak Avenue including turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, sound-walls, and all necessary appurtenances
- Purchase of water.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Willow Creek Estates East:

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from the City of Folsom.
- Maintenance of irrigation system, walls, plantings, sidewalks and streetlights, as well as weed abatement.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Willow Creek Estates South:

- Purchase of irrigation water from the City of Folsom.
- Maintenance of Irrigation system, walls, entry signage, drainage way, parks, sidewalks and streetlights, as well as weed abatement.
- Purchase of electric power.
- Maintenance of street lighting fixtures

Willow Springs:

- Purchase of electric power.
- Maintenance of street lighting fixtures

Budgets

Below is a summary of the Budgets for the various districts. Refer to Appendix A, Budgets, for detailed budgets for each district.

District	Abbreviation	Operating Costs	Incidental Costs	Total Operating & Incidental	Benefit Units (SFEs)	Assessment
American River Canyon North 1	ARCN1	\$95,892.25	\$15,151.61	\$111,043.86	1,079 *	\$102.93 *
American River Canyon North 2	ARCN2	\$8,848.72	\$782.16	\$9,630.88	124	\$77.70
Blue Ravine Oaks	BRO	\$121,902.00	\$5,551.35	\$127,453.35	165	\$218.60
Briggs Ranch	BRGR	\$89,595.58	\$11,108.40	\$100,703.98	660	\$122.28
Broadstone Unit No.1 and Unit No. 2	BRDST12	\$829,192.00	\$47,749.64	\$876,941.64	2,296	\$164.99
Broadstone Unit No.3	BRDST3	\$9,381.37	\$2,391.19	\$11,772.56	641	\$22.95 ***
Cobble Hills/Reflections	CHR	\$162,770.67	\$6,720.51	\$169,491.18	389	\$114.37 ***
Cobble Ridge	CBR2	\$11,592.00	\$2,134.82	\$13,726.82	98	\$139.64
Folsom Heights	FH	\$17,995.00	\$3,982.49	\$21,977.49	311	\$71.01
Hannaford Cross	HAN	\$102,178.00	\$3,715.77	\$105,893.77	103	\$195.78
La Collina dal Lago	LACOL	\$17,236.97	\$3,022.42	\$20,259.39	38	\$533.14 ***
Lake Natoma Shores	LKNS	\$42,112.00	\$3,731.42	\$45,843.42	113	\$183.58
Lakeridge	LR	\$7,287.02	\$1,512.98	\$8,800.00	22	\$400.00
Los Cerros	LC	\$114,525.62	\$6,310.81	\$120,836.43	337	\$121.18
Natoma Station	NS	\$269,130.77	\$21,772.66	\$290,903.43	1,796 *	\$91.71 *
Prairie Oaks Ranch	POR	\$371,209.59	\$25,007.21	\$396,216.80	919	\$213.60
The Residences at ARC	RES	\$6,109.30	\$1,510.03	\$7,619.33	17	\$448.20 ***
Sierra Estates	SE	\$4,889.30	\$1,514.75	\$6,404.05	25	\$256.16 ***
Silverbrook	SB	\$13,673.67	\$3,165.98	\$16,839.65	122	\$138.32
Steeplechase	SC	\$101,151.00	\$4,130.86	\$105,281.86	154	\$157.68
Willow Creek East	WCE	\$97,577.00	\$8,676.32	\$106,253.32	748	\$80.40
Willow Creek South	WCS	\$219,457.93	\$21,104.99	\$240,562.92	1461 **	\$109.88 **
Willow Springs	WS	\$11,278.59	\$3,269.79	\$14,548.38	517	\$28.14
TOTALS		\$2,724,986.35	\$204,018.16	\$2,929,004.51	12,134	

^{*} Assessment also includes per acre and/or per unit levies

^{**} Assessment varies per village
*** Eligible for Cost of Living increase

V. METHOD OF APPORTIONMENT

A. Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the improvements throughout the Districts, and the methodology used to apportion the total assessment to properties within the City of Folsom Landscaping and Lighting Districts.

The City of Folsom Landscaping and Lighting Districts consists of all Assessor Parcels within the boundaries defined as defined by Assessment Diagram included within this report and the Assessor Parcel Numbers listed within the included Levy roll. The parcels include all privately or publicly owned parcels within said boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the City of Folsom Landscaping and Lighting Districts over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

B. Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's setback landscaping or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 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."

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with the

assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the City of Folsom Landscaping and Lighting Districts. These types of special benefit are summarized as follows:

- A. Protection of views, scenery and other resources values and environmental benefits enjoyed by residents, customers and guests and preservation of public assets maintained by the City.
- B. Potential for increased economic opportunity.
- C. Reduced cost of local government in law enforcement, public health care, and fire prevention because improved and well-maintained facilities provide a healthy alternative for youth and adult activities.
- D. Enhanced quality of life and desirability of the area.
- E. Specific enhancement of property values.
- F. Moderation of temperatures, dust control, increased oxygenation, improved disease control for local vegetation, and improved localized pest management.
- G. Creation of individual lots for residential and commercial use that, in absence of the assessments, would not have been created.

These benefit factors, when applied to property in the Districts, specifically increase the value of the land within the Districts. For example, the assessments will provide funding to improve and maintain the landscaping and lighting adjoining the properties in the Districts. Such improved and well-maintained setback landscaping enhances the overall quality, desirability and safety of the properties. In turn, property values are specifically enhanced by the availability of improved and well-maintained landscaping and adequate safety lighting in the area.

Typically, the original owner/developer of the property within the Districts agreed to the assessments. As parcels were sold, new owners were informed of the assessments through the title reports, and is some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Moreover, in absence of the assessments, the lots within the Districts would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

C. General versus Special Benefit

The proceeds from the City of Folsom Landscaping and Lighting Districts would be used to fund improvements and increased levels of maintenance to the grounds adjoining the properties in the Districts. In absence of the City of Folsom Landscaping and Lighting Districts, such improvements would not be provided and the properties would not have been subdivided and improved to the same extent. The Districts were specifically

proposed for formation to provide additional and improved public resources in the Districts. In absence of the assessments, these public resources could not be created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Districts over and above the general benefits conferred by the general facilities of the City.

D. Method of Assessment

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

E. Assessment Apportionment

The improved properties within the Districts consist of primarily of single family, multi-family, commercial and non-assessed parcels, with the vast majority being single family. Since all single family residential parcels in the Districts are deemed to have good proximity to the improvements, such single family properties receive similar benefit from the proposed improvements and are assigned 1.0 SFE units. The benefits for other types of properties are further defined as follows.

General Case

Many of the City of Folsom Districts contain only single family residences and non-assessed properties such as parks and green spaces. These districts are:

Blue Ravine Oaks	165 residential lots
Cobble Ridge 1	98 residential lots
Cobble Ridge II/Reflections	389 residential lots
Hannaford Cross	103 residential lots
La Collina dal Lago	38 residential lots
Lakeridge Estates	22 residential lots
Lake Natoma Shores	113 residential lots
Los Cerros	337 residential lots
Sierra Estates	25 residential lots
Silverbrook	122 residential lots
Steeplechase	154 residential lots
The Residences at American River Canyon	17 residential lots
Willow Creek East	748 residential lots
Willow Springs	517 residential lots

These Districts are assessed per Assessment Table 1, below.

Assessment Table 1

Description	SFEs
Single Family Parcel	1.00
Non Assessed (e.g. open space, park land etc.)	0.00

American River Canyon North

There are 410.124 acres in American River Canyon North. Of these, 360.387 have recorded subdivision maps that divide this area into 948 residential lots. The remainder of this area totaling 49.737 is currently undeveloped.

There are 948 residential lots and each one is assigned 1 benefit unit (SFE)

The 49.737 acres of currently undeveloped property is assigned 2.63 SFEs per acre from:

410.124 acres/360.387 acres* 948 units = 1078.83 total SFEs in district 1078.83 SFEs – 948SFEs = 130.83 total undeveloped SFEs in district 130.83 total undeveloped SFEs/49.737 acres = 2.63 SFE per undeveloped acres

American River Canyon North properties are assessed per Assessment Table 2, below:

Assessment Table 2

Description	SFEs
Single Family Parcel	1.00
Undeveloped Property, per acre	2.63
Non Assessed (e.g. open space, park land etc.)	0.00

American River Canyon North No. 2

There are 130.805 acres in American River Canyon North No. 2. Of these, 100.315 acres are divided into 52.050 acres of developed (103 units) residential lots and 48.265 acres of undeveloped (64 units) residential lots. The remainder of this area totaling 30.490 is non-assessed for open space and landscape corridors. American River Canyon No. 2 lies completely within American River Canyon North

There are 103 residential lots and each one is assigned 1 benefit unit (SFE)

There are 64 undeveloped residential lots and each one is assigned .3273 SFEs.

American River Canyon North No. 2 properties are assessed per Assessment Table 3, below:

Assessment Table 3

Description	SFEs
Single Family Parcel	1.0000
Undeveloped Residential Property, per lot	0.3273
Non Assessed (e.g. open space, park land etc.)	0.0000

Broadstone No. 1 and No. 2

There are 895.301 assessable acres in Broadstone No. 1 and No. 2. Of these, 416.1455 acres are divided into 1,682 single family residential lots (4.2 lots per acre average) and 479.156 acres are divided into multi family and commercial lots. The multi family parcels are APN 0721070002 through APN 0721070100 are known as Bentley Square West (99 units); and APN 0721610001 through APN 072161053 are known as Bentley Square East (53 units). Although these projects were designed as single family small lot divisions, the density is consistent with the multi-family land use designation. These projects are consistent with both the Multi-Family Low Density General Plan Land Use Designation (MLD) and the Multi-Family zoning (R-M_PD) of the project site.

There are 1530 single family residential lots and each one is assigned 1 SFEs.

There are 312.555 developed, non-single family acres and each is assigned 2.1 SFEs per acre. (4.2 units * 0.5).

Unrecorded single family residential lots are assigned .65 SFEs.

There are 134.387undeveloped, non-single family residential acres and each one with be assigned 0.704 SFEs per acre. (4.2 units *.0.5 * 0.335).

There are 152 lots with Bentley Square East and West and each is assigned .0962 SFEs per lot.

Broadstone No.1 and No. 2 properties are assessed per Assessment Table 4, below:

Assessment Table 4

Description	SFEs
Single Family Parcel	1.0000
Multi Family Parcels, per unit	0.0962
Developed Non-Single Family, per acre	2.1000
Undeveloped Non-Single Family, per acre	0.7040
Non Assessed (e.g. open space, park land etc.)	0.0000

Broadstone No. 3

There are 559.36 acres in Broadstone No. 3. Of these, 325 acres are single family residential lots (2.034 lots per acre average) and 11.48 acres are divided into multi family residential and 26.93 acres are non –assessed four use as parks, open space, etc.

There are 374 single family residential lots and each one is assigned 1 SFEs

There are 28.077 developed, non-single family residential acres and each one is assigned 2.034 SFEs per acre

There are 286 undeveloped, single family lots and each one is assigned 0.326 SFEs

There are 175.573 undeveloped, non-single family residential acres and each one is assigned 0.326 * 2.034 SFEs

Broadstone No.3 properties are assessed per Assessment Table 5, below:

Assessment Table 5

Description	SFEs
Single Family Parcel	1.0000
Undeveloped Single Family Parcel	0.3260
Developed Non-Single Family, per acre	2.0340
Undeveloped Non-Single Family, per acre	0.6630
Non Assessed (e.g. open space, park land etc.)	0.0000

Briggs Ranch

There are 642 residential lots and each one is assigned 1 benefit unit (SFE)

Undeveloped residential parcels APN: 071-1190-007, 008, 010, 011 and 012 are assessed based on 2.2 SFEs per acre.

Briggs Ranch properties are assessed per Assessment Table 6, below:

Assessment Table 6

Description	SFEs
Single Family Parcel	1.0000
Undeveloped Single Family, per acre	2.2000
Non Assessed (e.g. open space, park land etc.)	0.0000

Folsom Heights

There are 150 residential lots and each one is assigned 1 benefit unit (SFE)

APN 071-1050-050 is assessed 4.1 SFEs per acre.

APN 071-0320-097 and 071-0320-080, known as the Enclaves, Lot F and Lot G were approved as 125 town-homes and 165 condominiums, with 257 residential units assigned to Lot G and the balance assigned to lot G. These properties are assessed at 0.5 SFEs per residential unit.

Folsom Heights properties are assessed per Assessment Table 7, below:

Assessment Table 7

Description	SFEs
Single Family Parcel	1.0000
Undeveloped Single Family, per acre	4.1000
Multi Family, per unit	0.5000
Non Assessed (e.g. open space, park land etc.)	0.0000

Natoma Station

There are 1272 single family residential lots and each one is assigned 1 SFEs There are 131 acres of Commercial and each one is assigned .6299 SFEs per acre.

There are 87.796 acres of Commercial outside of lot X and each one is assigned 4.2487 SFEs per acre.

There are 21.03 acres of Multi Family and each one is assigned 3.2337 SFEs per acre.

Natoma Station properties are assessed per Assessment Table 8, below:

Assessment Table 8

Description	SFEs
Single Family Parcel	1.0000
Commercial outside of Lot X, per acre	0.6299
Commercial inside of Lot X, per acre	4.2487
Multi Family, per acre	3.2337
Non Assessed (e.g. open space, park land etc.)	0.0000

Prairie Oaks Ranch

There are 856 residential lots and each one is assigned 1 benefit unit (SFE).

There is one multi-family parcel and it is being assessed 57 SFEs

There is one proposed school site and it is being assessed 5.62 SFEs, or the cost of maintaining its' frontage.

Prairie Oaks Ranch properties are assessed per Assessment Table 9, below:

Assessment Table 9

Description	SFEs
Single Family Parcel	1.0000
Proposed School Site, per parcel	5.6300
Multi Family, per unit	1.0000
Non Assessed (e.g. open space, park land etc.)	0.0000

Willow Creek Estates South

There are 1102 residential lots in Village 1, 2, 3 (lots 41-93 and 155-165), 4-7 and 9A and each one is assigned 1 benefit unit (SFE)

There are 243 residential lots in Village 8 and 9b and each one is assigned 1.086 benefit unit (SFE)

There are 64 residential lots in Village 3 (lots 41-93 and 155-165), and each one is assigned 1.256 benefit unit (SFE)

There are 10 Lexington Business Park parcel and they are assessed at 0.618 SFEs per parcel.

There are 3 Lexington Square parcels and they are assessed at 2.4710 SFEs per parcels.

Willow Creek Estates South properties are assessed per Assessment Table 10, below:

Assessment Table 10

Description	SFEs
Single Family Parcel Village 1,2,3 (lots 41-93 and 155-165),4-7 and 9A	1.0000
Single Family Parcel Village 8 and 9b	1.0870
Single Family Parcel Village 3 (lots 41-93 and 155-165)	1.2560
Business Park Parcel	0.6180
Commercial Parcel	2.4710
Non Assessed (e.g. open space, park land etc.)	0.0000

Other Property Types

All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees,

residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

VI. ASSESSMENT

WHEREAS, the City of Folsom, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution (collectively "the Act"), adopted initiated the preparation of an Engineer's Report for the City of Folsom Landscaping and Lighting Districts;

WHEREAS, the City of Folsom directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment districts, to which the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the City Council of said City of Folsom, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment districts.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the City of Folsom Landscaping and Lighting Districts for the fiscal year 2004-05 is generally as follows:

SUMMARY COST ESTIMATE

Total Operating Costs	\$	2,724,986.35
Total Incidental Costs	<u>\$</u>	204,028.16

Total Costs \$ 2,929,004.51

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said City of Folsom Landscaping and Lighting Districts. The distinctive number of each parcel or lot of land in the said City of Folsom Landscaping and Lighting Districts is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said City of Folsom Landscaping and Lighting Districts, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the City of Folsom Landscaping and Lighting Districts in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

The assessments are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Area for Broadstone No 3, Cobble Hills, La Collina dal Lago, Sierra Estates, and The Residences at American River Canyon. An increase of 1.09% has been taken for Fiscal Year 2004-05.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2004-05. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2004-05 for each parcel or lot of land within the said City of Folsom Landscaping and Lighting Districts.

Dated: May 6, 2004

Engineer of Work

У____

John W. Bliss, License No. C52091



VII. Assessment Diagram

The boundaries of the City of Folsom Landscaping and Lighting Districts are displayed on the following Assessment Diagram. Supporting Diagrams are included in Appendix B.

VIII. Appendix A BUDGETS

Category Descriptions

Landscaping Maintenance: landscape maintenance costs (landscape maintenance flat monthly costs.)

Professional Services: landscape maintenance services/expenditures (other than flat monthly maintenance costs), fence/paint/repair contractors, vector control, backflow valve testing, preparation of Engineer's Reports, and/or other professional services required to maintain, enhance, improve the L&L districts.

Streetlight Maintenance: streetlight maintenance contractor.

Electrical: electric costs for streetlight maintenance contractor.

Water: water costs to irrigate landscaping.

Other Operating Expenses: publication/mailing, office supplies, vehicle maintenance, communication (telephone), travel/meetings.

Maintenance & Enhancement Projects: projects planned for the upcoming fiscal year. Funding could be from existing operation budget and/or from surplus monies (also referred to as unencumbered fund balance) in a Landscaping and Lighting District's specific account.

City Administrative:

- a. Staff: Landscaping and Lighting District Manager and/or inspector, clerical support, and/or other city staff.
- b. Overhead: General overhead (Landscaping and Lighting Districts' share of general overhead categories such as City Clerk, City Attorney, City Manager, etc.) and Department overhead (Landscaping and Lighting Districts' share of department overhead categories such as Department Director.)

County Auditor Fee: Fee charged by County to put levy on tax bills, and process payment and unpaid bills.

Estimated Reserve to finance first 6 month of following year: This is 50% of the operating and incidental costs of a Landscaping and Lighting District to fund the operations until collected revenue is received from the County.

Planned Maintenance & Enhancement Projects: Projects that have been planned for or are being planned for future years with funding from surplus monies (also referred to as the unencumbered fund balance) in a specific Landscaping and Lighting District.

Total Amount Budgeted: Operating, Incidental, and Other costs added together.

Contributions to Planned M&E Projects: Surplus to Finance plus net Reserve for future projects.

Net Amount Assessed: Total Assessment collected in specific Landscaping and Lighting District.

Single Family Equivalent Benefit Units: Number of Single Family parcels (or equivalent parcels in a district.)



X. Appendix C -- 1972 ACT APPLICATION

If approved, the Landscaping and Lighting Maintenance Assessment District, through the Act, would collect special benefit assessments and provide funding for the installation, maintenance and servicing of landscaping features within Tract 5201 [Wilshire Builders]. The assessments are levied on the basis of benefit and are considered an assessment, not a tax. Pertinent excerpts from the Act are included below.

§22500 Short Title

This part shall be known and may be cited as the "Landscaping and Lighting Act of 1972."

§22503 Assessment district; benefited territory

An assessment district shall consist of all territory which, as determined by the legislative body, will be benefited by the improvements and is to be assessed to pay the costs thereof.

§22504 Assessment District; territory within local agency

An assessment district may consist of all or any part of the territory within the local agency and, in the case of a county, may consist of all or any part of the unincorporated territory of the county.

§22505 Assessment district; contiguous or non-contiguous territory

An assessment district may consist of contiguous or non-contiguous areas. The improvement in one area need not be of benefit to other areas.

§22523 Engineer

"Engineer" means the city engineer, county engineer, engineer of the district, or any person designated by the legislative body as the engineer for the purposes of this part, including officer, board, or employee of the local agency or any private person or firm specially employed by the Local agency as engineer for the purposes of this part. (Revised by Article XIIID of the California Constitution)

§22525 Improvement

"Improvement" means one or any combination of the following:

(a) The installation of planting or landscaping.

- (b) The installation or construction of statuary, fountains, or other ornamental structures and facilities.
- (c) The installation or construction of public lighting facilities, including, but not limited to, traffic signals.
- (d) The installation or construction of any facilities which are appurtenant to and 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.
- (e) The installation of park or recreational improvements, including but not limited to all of the following:
 - (1) Land preparation, such as grading, leveling, cutting and filling sod landscaping, irrigation systems, sidewalks, and drainage.
 - (2) Lights, playground equipment, play courts, and public restrooms.
- (f) The maintenance or servicing or both, of any of the foregoing.
- (g) The acquisition of land for park, recreational or open-space purposes.
- (h) The acquisition of any existing improvement otherwise authorized pursuant to this section.

§22569 Estimates of costs; content

The estimate of the costs of the improvements for the fiscal year shall contain estimates for all of the following:

- (a) The total costs for improvements to be made that year, being the total costs of constructing or installing all proposed improvements and of maintaining and servicing all existing and proposed improvements, including all incidental expenses. This may include a reserve which shall not exceed the estimated costs of maintenance and servicing to December 10 of the fiscal year, or whenever the city expects to receive its apportionment of special assessments and tax collections from the county, whichever is later.
- (b) The amount of any surplus or deficit in the improvement fund to be carried over from a previous fiscal year.
- (c) The amount of any contributions to be made from sources other than assessments levied pursuant to this chapter.

- (d) The amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements to be levied and collected in annual installments.
- (e) The net amount to be assessed upon assessable lands within the assessment district, being the total improvement costs, as referred to in subdivision (a), increased or decreased, as the case may be, by any of the amounts referred to in subdivision (b), (c), or (d).

§22573 Net amount; apportionment

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.

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 Division 7 (commencing with Section 5000).

§22574 Classification into zones

The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory that will receive substantially the same degree of benefit from the improvements.

§22605 Authority of Legislative Bodies

The Legislative body, either in a single proceeding or by separate proceedings, may order one or any combination of the following changes of organization:

- (a) The annexation of territory to an existing assessment district formed under this part.
- (b) The detachment of territory from an existing assessment district formed under this part.
- (c) The dissolution of an existing assessment district formed under this part.
- (d) The consolidation into a single assessment district formed under this part any combination of two or more of any of the following:
 - (1) An existing assessment district formed pursuant to this part.
 - (2) An existing lighting, street lighting, maintenance, or tree planting district formed pursuant to Chapter 26 (commencing with Section 5820) of

Part 3 of Division 14, or Part 1 (commencing with Section 18000), Part 2 (commencing with Section 18300), Part 3 (commencing with Section 18600), or Part 4 (commencing with Section 19000) of Division 14, or Part 1 (commencing with Section 22000) of this division, or pursuant to any procedural ordinance adopted by a charter city.

(e) The legislative body shall not, by annexation, detachment, dissolution, or consolidation, alter the obligation of property owners to pay the principal of, and interest on, bonded debt or notes issued pursuant to Section 22662.5. This section does not prevent the lawful refunding of the bonded debt or notes or the apportionment of assessments upon the division of properties assessed.

XI. Appendix D – Article XIIID of the California Constitution (Proposition 218)

Proposition 218 was approved by voters as a Constitutional Amendment on November 6, 1996. It became Article XIIIC and Article XIIID of the California State Constitution and has imposed additional requirements for assessment districts. Following is a summary of the Article.

CALIFORNIA CONSTITUTION ARTICLE 13D (ASSESSMENT AND PROPERTY-RELATED FEE REFORM)

SECTION 1. Application. Notwithstanding any other provision of law, the provisions of this article shall apply to all assessments, fees and charges, whether imposed pursuant to state statute or local government charter authority. Nothing in this article or Article XIIIC shall be construed to:

- (a) Provide any new authority to any agency to impose a tax, assessment, fee, or charge.
- (b) Affect existing laws relating to the imposition of fees or charges as a condition of property development.
- (c) Affect existing laws relating to the imposition of timber yield taxes.

CALIFORNIA CONSTITUTION ARTICLE 13D (ASSESSMENT AND PROPERTY-RELATED FEE REFORM) SEC. 2. Definitions.

As used in this article:

- (a) "Agency" means any local government as defined in subdivision (b) of Section 1 of Article XIIIC.
- (b) "Assessment" means any levy or charge upon real property by an agency for a special benefit conferred upon the real property. "Assessment" includes, but is not limited to, "special assessment," "benefit assessment," "maintenance assessment" and "special assessment tax."
- (c) "Capital cost" means the cost of acquisition, installation, construction, reconstruction, or replacement of a permanent public improvement by an agency.
- (d) "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.
- (e) "Fee" or "charge" means any levy other than an ad valorem tax, a special tax, or an assessment, imposed by an agency upon a parcel or upon a person as an incident of property ownership, including a user fee or charge for a property related service.

- (f) "Maintenance and operation expenses" means the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care, and supervision necessary to properly operate and maintain a permanent public improvement.
- (g) "Property ownership" shall be deemed to include tenancies of real property where tenants are directly liable to pay the assessment, fee, or charge in question.
- (h) "Property-related service" means a public service having a direct relationship to property ownership.
- (i) "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."

CALIFORNIA CONSTITUTION ARTICLE 13D (ASSESSMENT AND PROPERTY-RELATED FEE REFORM) SEC. 3. Property Taxes, Assessments, Fees and Charges Limited.

- (a) No tax, assessment, fee, or charge shall be assessed by any agency upon any parcel of property or upon any person as an incident of property ownership except: (1) The ad valorem property tax imposed pursuant to Article XIII and Article XIIIA. (2) Any special tax receiving a two-thirds vote pursuant to Section 4 of Article XIIIA. (3) Assessments as provided by this article. (4) Fees or charges for property related services as provided by this article.
- (b) For purposes of this article, fees for the provision of electrical or gas service shall not be deemed charges or fees imposed as an incident of property ownership. CALIFORNIA

CONSTITUTION ARTICLE 13D (ASSESSMENT AND PROPERTY-RELATED FEE REFORM) SEC. 4. Procedures and Requirements for All Assessments.

(a) 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. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

- (b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.
- (c) The amount of the proposed assessment for each identified parcel shall be calculated and the record owner of each parcel shall be given written notice by mail of the proposed assessment, the total amount thereof chargeable to the entire district, the amount chargeable to the owner's particular parcel, the duration of the payments, the reason for the assessment and the basis upon which the amount of the proposed assessment was calculated, together with the date, time, and location of a public hearing on the proposed assessment. Each notice shall also include, in a conspicuous place thereon, a summary of the procedures applicable to the completion, return, and tabulation of the ballots required pursuant to subdivision (d), including a disclosure statement that the existence of a majority protest, as defined in subdivision (e), will result in the assessment not being imposed.
- (d) Each notice mailed to owners of identified parcels within the district pursuant to subdivision (c) shall contain a ballot which includes the agency's address for receipt of the ballot once completed by any owner receiving the notice whereby the owner may indicate his or her name, reasonable identification of the parcel, and his or her support or opposition to the proposed assessment.
- (e) The agency shall conduct a public hearing upon the proposed assessment not less than 45 days after mailing the notice of the proposed assessment to record owners of each identified parcel. At the public hearing, the agency shall consider all protests against the proposed assessment and tabulate the ballots. The agency shall not impose an assessment if there is a majority protest. A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.
- (f) In any legal action contesting the validity of any assessment, the burden shall be on the agency to demonstrate that the property or properties in question receive a special benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the property or properties in question.
- (g) Because only special benefits are assessable, electors residing within the district who do not own property within the district shall not be deemed under this Constitution to have been deprived of the right to vote for any assessment. If a court determines that the Constitution of the United States or other federal law requires otherwise, the assessment shall not be imposed unless approved by a two-thirds vote of the electorate in the district in addition to being approved by the property owners as required by subdivision (e).

CALIFORNIA CONSTITUTION ARTICLE 13D (ASSESSMENT AND PROPERTY-RELATED FEE REFORM) SEC. 5. Effective Date.

Pursuant to subdivision (a) of Section 10 of Article II, the provisions of this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

- (a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4.
- (b) Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4.
- (c) Any assessment the proceeds of which are exclusively used to repay bonded indebtedness of which the failure to pay would violate the Contract Impairment Clause of the Constitution of the United States.
- (d) Any assessment which previously received majority voter approval from the voters voting in an election on the issue of the assessment. Subsequent increases in those assessments shall be subject to the procedures and approval process set forth in Section 4.

XII. Appendix E - 2004-05 ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Landscaping and Lighting Assessment District and the amount of the assessment) has been filed with the City Clerk and is, by reference, made part of this report and will be available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

