



Final Engineer's Report

Annexation No. 18, Zone 19

City of Desert Hot Springs

Landscape and Lighting Maintenance District No. 2

Rancho Del Oro (Tract No. 23866)

Prepared For



January 2020



webbmfinance.com

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AGENCY: CITY OF DESERT HOT SPRINGS

PROJECT: LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 2
ANNEXATION 18, ZONE 19

TO: CITY COUNCIL
CITY OF DESERT HOT SPRINGS
STATE OF CALIFORNIA

Report Pursuant to "Landscaping and Lighting Act of 1972"

Pursuant to direction from the City Council, submitted herewith is the "Report," consisting of the following parts, pursuant to the provisions of Division 15, Part 2 of the Streets and Highways Code of the State of California, being the "Landscape and Lighting Act of 1972," as amended, commencing with Section 22500, and which is in accordance with Resolution No. 2019-054, adopted by the City of Desert Hot Springs City Council, Riverside County, California for the annexation of territory into Landscaping and Lighting Maintenance District No. 2 (hereinafter referred to as "LMD No. 2") ordering preparation of the Engineer's Report for LMD No. 2 Annexation 18, Zone 19, and the levy and collection of Assessments for Fiscal Year 2020-2021. This "Report" is applicable for the ensuing 12-month period, being the Fiscal Year commencing July 1, 2020 to June 30, 2021.

SECTION 1 **PLANS AND SPECIFICATIONS** of the improvements to be maintained and/or improved for the Fiscal Year. The plans and specifications show and describe the existing improvements and are sufficient in showing and describing the general nature, location, and extent of the improvements.

SECTION 2 A **COST ESTIMATE** of the improvements to be maintained and/or improved for the mentioned Fiscal Year.

SECTION 3 An **ASSESSMENT** showing the proportionate amount of the assessment to be charged in proportion to the benefits to be received by each lot or parcel within the boundaries as shown in Appendix B.

SECTION 4 The **PROPOSED ASSESSMENTS** for Annexation 18, Zone 19 within LMD No. 2.

i. Engineer's Statement

I, Matthew E. Webb, a Professional Civil Engineer (employed at Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the City of Desert Hot Springs, pursuant to the Act do hereby assess and apportion the total amount of the costs and expenses upon the parcels of land within Landscape and Lighting Maintenance District No. 2, Annexation 18, Zone 19 liable therefore and benefited thereby, in proportion to the estimated benefits that each parcel receives, respectively, from said maintenance, works of improvement, and appurtenances.

Executed this 6th day of January, 2020.

ALBERT A. WEBB ASSOCIATES



A handwritten signature in blue ink that reads "Matthew E. Webb".

MATTHEW E. WEBB
PROFESSIONAL CIVIL ENGINEER NO. 37385
ENGINEER OF WORK
CITY OF DESERT HOT SPRINGS
STATE OF CALIFORNIA

Final approval, confirmation and levy of the annual assessment and all matters in the Engineer's "Report" were made on the _____ day of _____, 2020, by adoption of Resolution No. _____ by City Council.

CITY CLERK
CITY OF DESERT HOT SPRINGS
STATE OF CALIFORNIA

A copy of the Assessment Roll and Engineer's "Report" were filed in the City Clerk's Office on the _____ day of _____, 2020.

CITY CLERK
CITY OF DESERT HOT SPRINGS
STATE OF CALIFORNIA

i. Engineer's Statement

WHEREAS, on November 19, 2019, the City Council of the City of Desert Hot Springs (the "City"), State of California, under the Landscaping and Lighting Act of 1972 (the "Act"), adopted its Resolution Initiating Proceedings for annexing the territory into LMD No. 2 and the Levy and Collection of Assessments. The area of the annexation shall be known as: "Annexation 18, Zone 19" or (the "Annexation").

WHEREAS, the Resolution of Initiation directed Webb Municipal Finance, LLC to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements for the Annexation to LMD No. 2 for the referenced fiscal year, a diagram for the Annexation within LMD No. 2 showing the area and properties to be assessed, and an assessment of the estimated costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the Annexation to LMD No. 2 in proportion to the special benefit received.

NOW THEREFORE, the following assessment is intended to fund the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the Annexation to LMD No. 2 in proportion to the special benefit received on such parcels by the improvements:

Table i-1
Summary of Assessments

Description	Fiscal Year 2020-2021 Budget
Total Maintenance Costs	\$82,905.32
Total Maximum Assessment	\$320.10
Total Number of Parcels to be Assessed	259

1. Plans and Specifications

Description of the Boundaries of the Annexation to LMD No. 2

The Annexation, commonly referred to as Rancho Del Oro (Tract Map No. 23866), is located between Mission Lakes Blvd. on the south, Avenida Jalisco on the north, West Drive on the east and Sonora Drive on the west. The Annexation consists of 259 single family residential units.

Assessment Diagram

The Assessment Diagram for the Annexation is attached. The lines and dimensions shown on maps of the County Assessor of the County of Riverside for the current year are incorporated by reference in Appendix B herein and made part of this Report.

Description of Improvements and Services

Improvements provided within the Annexation, may include, but are not limited to, ground cover, shrubs, plants and trees, irrigation systems, landscape lighting, street lighting, graffiti removal, masonry walls, and entry monuments. Services provided include all necessary service, operations, administration and maintenance required to keep the above-mentioned improvements in a healthy, vigorous and satisfactory working condition. The subject improvements are located on the north side of Mission Lakes Boulevard, between West Drive and Sonora Drive, on both sides of Cholla Drive, extending approximately 305 feet north of Mission Lakes Boulevard, on the east side of Sonora Drive, between Mission Lakes Boulevard, and Avenida Dorado, and on the south side of Avenida Barona, between West Drive and Del Ray Lane. Also, there are twenty-eight 9,500 lumen streetlights at various locations within the tract and three 22,500 Lumen streetlights located at Cholla Drive, Sonora Drive, and West Drive, all at the intersection at Mission Lakes Boulevard.

In addition to the above-mentioned improvements, the City is proposing a rehabilitation of the existing improvements by replacing the existing plants with drought tolerant plants, removing a number of trees that are causing damage to the existing sidewalk, removing dead or aging plants, and repairing the existing irrigation system. All these improvements will help in reducing the ongoing landscape maintenance costs. The cost of the rehabilitation program is quite significant and, in an effort to reduce the burden on the property owners, the City is proposing to pay for the rehabilitation using general fund money in the form of a loan and recover the cost through the proposed assessments for the Annexation over a period of twenty years.

Reference is made to the plans and specifications for the improvements, which are on file with the City of Desert Hot Springs.

2. Cost Estimate

The cost of servicing, maintaining, repairing, and replacing the actual improvements of the Annexation as described in the Plans and Specifications are summarized as follows:

Table 2-1

Cost Estimate for Maintenance Annexation 18, Zone 19

Landscape and Lighting Maintenance District No. 2, Fiscal Year 2020-2021

Direct Costs	FY 2020-2021
Landscape Maintenance ⁽¹⁾	\$23,388.00
Block Wall Repair and Maintenance	\$10,000.00
Street Lighting	\$1,500.00
Irrigation Repair	\$1,000.00
Water Use	\$2,000.00
Annual Tree Trimming	\$10,000.00
Total Direct Costs	\$47,888.00

Indirect Costs	
Zone Establishment (One Time Cost)	\$10,000.00
Administrative Consultant	\$2,000.00
City Personnel/Overhead (20% of maintenance)	\$9,577.60
County Administration Fees	\$181.82
Total Indirect Costs	\$21,759.42

Total Direct & Indirect Costs	\$69,647.42
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Adjustments	
Operating Reserve Collection/Contribution (Estimated at 10% of Direct Costs)	\$4,788.80
Capital Replacement Collection/Contribution ⁽²⁾ (Estimated Amount to be Collected Over 20 Years)	\$8,469.10
Total Adjustments	\$13,257.90

Total Assessment	\$82,905.32
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Number of Parcels	259
Number Equivalent Dwelling Units (EDU)	259
Proposed Maximum Assessment Rate	\$320.10

⁽¹⁾ Amount based on the approved annual maintenance bid by Mariposa

⁽²⁾ Amount based on the quote provided by average of two bids from Mariposa and Desert Concepts Construction, Inc.

3. Proposed Assessment

Proposition 218 Compliance

On November 5, 1996 California voters approved Proposition 218 entitled “Right to Vote on Taxes Act” which added Article XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exception, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.

Some of these exceptions include:

Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.

Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed.

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the City will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula (e.g., CPI increase).

Proposition 218 does not define this term “streets”, however, based on the opinions of the public agency officials, attorneys, assessment engineers and Senate Bill 919, it has been determined that streets include all public improvements located within the street right-of-way. This would include median and parkway landscaping, traffic signals, safety lighting and street lighting.

Proposition 218 defines “assessment” as “any levy or charge upon real property by an agency for a special benefit conferred upon the real property.” Cal. Const., art. XIII D, §2(b). A special assessment, sometimes called a “benefit assessment,” is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements which a local government must follow to levy an assessment. In addition to notice, hearing and assessment ballot proceedings, Proposition 218 provides that “only special benefits are assessable” and requires a local government to “separate the general benefits from the special benefits conferred on a parcel.”

By its nature most every public improvement financed through an assessment district contains an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that portion of the cost of the improvement which benefits the public generally, to be separated from that portion of the cost of the improvement which specially benefits assessed properties. Proposition 218 provides the following definition of “special benefit”:

“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”.

3. Proposed Assessment

The actual assessment and the amount of the assessment for the Fiscal Year 2020-2021 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

Method of Apportionment

Pursuant to the Landscaping and Lighting Act of 1972 and Article XIII D of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operation of the improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

The Method of Apportionment of the Assessment is based upon the relative special benefit derived from the improvements and assigned to the real property within Annexation 18, Zone 19 over and above general benefit allocated to the real property within Annexation 18, Zone 19 or to the public at large.

To apportion the Estimated Costs of any Zone during any Fiscal Year, each of the subdivided Single-Family Lots within the Zone is deemed to receive equal special benefit from the Improvements. The Assessment for Single-Family Lots within the Zone is calculated by dividing the total Zone Assessment by the total number of existing subdivided Single-Family Lots within the Zone to determine the Annual Assessment per Single-Family Lot.

Direct and Special Benefit

Landscape Improvements:

Particular direct and special benefit is provided by landscape improvements which include but are not limited to; enhanced aesthetics of areas within the zone providing additional desirability for potential home buyers, an increase in the sense of community and pride of ownership, in addition to controlling dust and potential erosion.

Street Lighting Improvements:

Particular direct and special benefit is provided by street lighting improvements which include; benefit to abutting parcels as it provides increased property protection, personal safety, visibility, traffic safety, and specifically enhances those areas fronting upon the illuminated street, in addition to providing the appearance of a progressive and well-lit city.

General Benefit

The landscape and streetlight improvements maintained by the zone provide no general public benefit in that the property within the benefit zone is a discrete neighborhood for which the improvements were installed. The landscape and streetlight improvements do not extend beyond the perimeter of the boundary of the discrete neighborhood. It is therefore determined that all properties within each zone benefit equally from the financed improvements and the costs and expenses for the landscaping and lighting maintenance and services are apportioned on a per parcel basis.

Public Lands

Article XIID, which was added to the California Constitution by the passage of Proposition 218, mandates the "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

3. Proposed Assessment

those publicly owned parcels in fact receive no special benefit.” The proposed Annexation does contain two publically owned parcels. Lot F of Tract 23866-4 and Lot G of Tract 23866-1 (Assessment Nos. 260 and 265) are both owned by the City of Desert Hot Springs and are assessed as open space parcels so are deemed to receive no benefit from the proposed landscaping improvements.

The zone establishment fee of \$10,000 is a onetime fee and removing it from the total zone cost for Fiscal Year 2021-2022 will result in the maximum assessment amount decreasing to \$281.49. As of February 1, of each fiscal year, after the second year, the maximum amount of each assessment (the “Maximum Assessment”) shall be subject to an annual increase of two percent (2%) in future fiscal years, commencing in Fiscal Year 2022-2023. It is specifically provided that the Maximum Assessment shall be increased each fiscal year, computed on the previous fiscal year’s Maximum Assessment. The Annual Assessment may be less than, but shall not exceed the Maximum Assessment, unless appropriate proceedings are conducted by the District to authorize any increase beyond the Maximum Assessment.

APPENDIX A

Annexation 18, Zone 19 Assessment Roll



APPENDIX A

**LANDSCAPE AND LIGHTING DISTRICT NO. 2
CITY OF DESERT HOT SPRINGS, CALIFORNIA
ANNEXATION 18, ZONE 19 ASSESSMENT ROLL**

Assessor Parcel No.	Assessment No.⁽¹⁾	Maximum Assessment⁽²⁾
661291001	1	\$320.10
661291002	2	\$320.10
661291003	3	\$320.10
661291004	4	\$320.10
661291005	5	\$320.10
661291007	6	\$320.10
661291008	7	\$320.10
661292001	8	\$320.10
661292002	9	\$320.10
661292003	10	\$320.10
661292004	11	\$320.10
661292005	12	\$320.10
661292006	13	\$320.10
661292007	14	\$320.10
661292008	15	\$320.10
661292009	16	\$320.10
661292010	17	\$320.10
661292011	18	\$320.10
661292012	19	\$320.10
661292013	20	\$320.10
661293001	21	\$320.10
661293002	22	\$320.10
661293003	23	\$320.10
661293004	24	\$320.10
661301001	25	\$320.10
661301002	26	\$320.10
661301003	27	\$320.10
661301004	28	\$320.10
661301005	29	\$320.10
661301006	30	\$320.10
661301007	31	\$320.10
661301008	32	\$320.10
661301009	33	\$320.10
661301010	34	\$320.10
661301011	35	\$320.10
661302001	36	\$320.10
661302002	37	\$320.10
661302003	38	\$320.10
661302004	39	\$320.10
661302005	40	\$320.10
661302006	41	\$320.10
661302007	42	\$320.10
661302008	43	\$320.10
661302009	44	\$320.10
661302010	45	\$320.10
661302011	46	\$320.10
661302012	47	\$320.10
661302013	48	\$320.10
661302014	49	\$320.10
661302015	50	\$320.10
661302016	51	\$320.10

APPENDIX A**LANDSCAPE AND LIGHTING DISTRICT NO. 2
CITY OF DESERT HOT SPRINGS, CALIFORNIA
ANNEXATION 18, ZONE 19 ASSESSMENT ROLL**

Assessor Parcel No.	Assessment No.⁽¹⁾	Maximum Assessment⁽²⁾
661302017	52	\$320.10
661302018	53	\$320.10
661302019	54	\$320.10
661302020	55	\$320.10
661302021	56	\$320.10
661302022	57	\$320.10
661302023	58	\$320.10
661302024	59	\$320.10
661302025	60	\$320.10
661302026	61	\$320.10
661311001	62	\$320.10
661311002	63	\$320.10
661311003	64	\$320.10
661311004	65	\$320.10
661311005	66	\$320.10
661311006	67	\$320.10
661311007	68	\$320.10
661311008	69	\$320.10
661311009	70	\$320.10
661311010	71	\$320.10
661311011	72	\$320.10
661311012	73	\$320.10
661311013	74	\$320.10
661311014	75	\$320.10
661311015	76	\$320.10
661311016	77	\$320.10
661311017	78	\$320.10
661311018	79	\$320.10
661311019	80	\$320.10
661312001	81	\$320.10
661312002	82	\$320.10
661312003	83	\$320.10
661312004	84	\$320.10
661312005	85	\$320.10
661312006	86	\$320.10
661312007	87	\$320.10
661312008	88	\$320.10
661312009	89	\$320.10
661312010	90	\$320.10
661312011	91	\$320.10
661312012	92	\$320.10
661313001	93	\$320.10
661313002	94	\$320.10
661313003	95	\$320.10
661313004	96	\$320.10
661313005	97	\$320.10
661313006	98	\$320.10
661321001	99	\$320.10
661321002	100	\$320.10
661321003	101	\$320.10
661321004	102	\$320.10

APPENDIX A

**LANDSCAPE AND LIGHTING DISTRICT NO. 2
CITY OF DESERT HOT SPRINGS, CALIFORNIA
ANNEXATION 18, ZONE 19 ASSESSMENT ROLL**

Assessor Parcel No.	Assessment No.⁽¹⁾	Maximum Assessment⁽²⁾
661321005	103	\$320.10
661321006	104	\$320.10
661321007	105	\$320.10
661321008	106	\$320.10
661321009	107	\$320.10
661321010	108	\$320.10
661321011	109	\$320.10
661321012	110	\$320.10
661321013	111	\$320.10
661321014	112	\$320.10
661321015	113	\$320.10
661321016	114	\$320.10
661321017	115	\$320.10
661321018	116	\$320.10
661321019	117	\$320.10
661321020	118	\$320.10
661321021	119	\$320.10
661321022	120	\$320.10
661321023	121	\$320.10
661321024	122	\$320.10
661321025	123	\$320.10
661321026	124	\$320.10
661321027	125	\$320.10
661321028	126	\$320.10
661321029	127	\$320.10
661321030	128	\$320.10
661321031	129	\$320.10
661321032	130	\$320.10
661321033	131	\$320.10
661321034	132	\$320.10
661321035	133	\$320.10
661321036	134	\$320.10
661322001	135	\$320.10
661322002	136	\$320.10
661322003	137	\$320.10
661322004	138	\$320.10
661322005	139	\$320.10
661322006	140	\$320.10
661322007	141	\$320.10
661322008	142	\$320.10
661322009	143	\$320.10
661322010	144	\$320.10
661331001	145	\$320.10
661331002	146	\$320.10
661331003	147	\$320.10
661331004	148	\$320.10
661331005	149	\$320.10
661331006	150	\$320.10
661331007	151	\$320.10
661331008	152	\$320.10
661331009	153	\$320.10

APPENDIX A

**LANDSCAPE AND LIGHTING DISTRICT NO. 2
CITY OF DESERT HOT SPRINGS, CALIFORNIA
ANNEXATION 18, ZONE 19 ASSESSMENT ROLL**

Assessor Parcel No.	Assessment No.⁽¹⁾	Maximum Assessment⁽²⁾
661331010	154	\$320.10
661331011	155	\$320.10
661331012	156	\$320.10
661331013	157	\$320.10
661331014	158	\$320.10
661332001	159	\$320.10
661332002	160	\$320.10
661332003	161	\$320.10
661332004	162	\$320.10
661332005	163	\$320.10
661332006	164	\$320.10
661332007	165	\$320.10
661332008	166	\$320.10
661332009	167	\$320.10
661332010	168	\$320.10
661332011	169	\$320.10
661332012	170	\$320.10
661332013	171	\$320.10
661332014	172	\$320.10
661332015	173	\$320.10
661332016	174	\$320.10
661332017	175	\$320.10
661332018	176	\$320.10
661332019	177	\$320.10
661332020	178	\$320.10
661332021	179	\$320.10
661332022	180	\$320.10
661333001	181	\$320.10
661333002	182	\$320.10
661333003	183	\$320.10
661333004	184	\$320.10
661333005	185	\$320.10
661333006	186	\$320.10
661333007	187	\$320.10
661333008	188	\$320.10
661333009	189	\$320.10
661341001	190	\$320.10
661341002	191	\$320.10
661341003	192	\$320.10
661341004	193	\$320.10
661341005	194	\$320.10
661341006	195	\$320.10
661341007	196	\$320.10
661341008	197	\$320.10
661341009	198	\$320.10
661341010	199	\$320.10
661341011	200	\$320.10
661341012	201	\$320.10
661341013	202	\$320.10
661341014	203	\$320.10
661341015	204	\$320.10

APPENDIX A

**LANDSCAPE AND LIGHTING DISTRICT NO. 2
CITY OF DESERT HOT SPRINGS, CALIFORNIA
ANNEXATION 18, ZONE 19 ASSESSMENT ROLL**

Assessor Parcel No.	Assessment No.⁽¹⁾	Maximum Assessment⁽²⁾
661341016	205	\$320.10
661341017	206	\$320.10
661341018	207	\$320.10
661341019	208	\$320.10
661341020	209	\$320.10
661341021	210	\$320.10
661341022	211	\$320.10
661341023	212	\$320.10
661341024	213	\$320.10
661341025	214	\$320.10
661341026	215	\$320.10
661341027	216	\$320.10
661341028	217	\$320.10
661341029	218	\$320.10
661341030	219	\$320.10
661341031	220	\$320.10
661341032	221	\$320.10
661341033	222	\$320.10
661341034	223	\$320.10
661341035	224	\$320.10
661341036	225	\$320.10
661341037	226	\$320.10
661341038	227	\$320.10
661341039	228	\$320.10
661341040	229	\$320.10
661342001	230	\$320.10
661342002	231	\$320.10
661342003	232	\$320.10
661342004	233	\$320.10
661342005	234	\$320.10
661342006	235	\$320.10
661342007	236	\$320.10
661342008	237	\$320.10
661342009	238	\$320.10
661342010	239	\$320.10
661342011	240	\$320.10
661342012	241	\$320.10
661342013	242	\$320.10
661342014	243	\$320.10
661342015	244	\$320.10
661342016	245	\$320.10
661343001	246	\$320.10
661343002	247	\$320.10
661343003	248	\$320.10
661343004	249	\$320.10
661343005	250	\$320.10
661343006	251	\$320.10
661343007	252	\$320.10
661343008	253	\$320.10
661343009	254	\$320.10
661343010	255	\$320.10

APPENDIX A

**LANDSCAPE AND LIGHTING DISTRICT NO. 2
CITY OF DESERT HOT SPRINGS, CALIFORNIA
ANNEXATION 18, ZONE 19 ASSESSMENT ROLL**

Assessor Parcel No.	Assessment No.⁽¹⁾	Maximum Assessment⁽²⁾
661343011	256	\$320.10
661343012	257	\$320.10
661343013	258	\$320.10
661343014	259	\$320.10
661291006	260	\$0.00
661292014	261	\$0.00
661302027	262	\$0.00
661313007	263	\$0.00
661321037	264	\$0.00
661332023	265	\$0.00
Total		\$82,905.90

⁽¹⁾ There are 259 assessable parcels within Annexation 18, Zone 19

⁽²⁾ The total assessment may be different due to rounding.

APPENDIX B

Annexation 18, Zone 19 Assessment Diagram





3750 McCray Street
Riverside, CA 92506
951.200.8600
www.webbmfinance.com