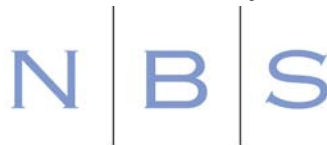


**City of Pinole  
Pinole Valley  
Landscape and Lighting  
Assessment District**

**Annual Engineer's Report  
Fiscal Year 2010/11**

*Submitted by*



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---

**CITY COUNCIL**

Debbie Long, Mayor

Roy Swearingen, Mayor Pro Tem

Timothy Banuelos, Council Member

Peter Murray, Council Member

Virginia Fujita, Council Member

**CITY STAFF**

Belinda B. Espinosa, City Manager

Richard Loomis, Finance Director

Dean Allison, Public Works Director/City Engineer

**NBS**

Tim Seufert, Client Services Director

Jason Roth, Financial Analyst

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# 1. EXECUTIVE SUMMARY

On June 1, 2010, the City Council of the City of Pinole (the "City"), State of California, under the Landscaping and Lighting Act of 1972 (the "Act"), adopted a Resolution Initiating Proceedings for the Annual Levy of Assessments and Ordering the Preparation of an Engineer's Report for the Pinole Valley Landscape and Lighting Assessment District (the "District").

The Resolution Initiating Proceedings directed NBS Government Finance Group, DBA NBS, to prepare and file a report 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, a diagram showing the area and properties to be assessed and an estimate of the costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received, in accordance with Section 22565 of the Act.

The following assessment is made to cover the portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

## SUMMARY OF ASSESSMENT

<b>Costs per Zone</b>	<b>2010/11 Budget</b>
<b>Zone A Costs</b>	<b>\$18,271.29</b>
Operating Reserve Collection	2,637.68
<b>Balance to Assessment</b>	<b>\$20,908.97</b>
Assessment Units ("AU")	50.320
<b>Assessment Per AU *</b>	<b>\$415.52</b>
<b>Zone B Costs</b>	<b>\$19,479.29</b>
Operating Reserve Collection	2,070.20
<b>Balance to Assessment</b>	<b>\$21,549.49</b>
Assessment Units ("AU")	55.142
<b>Assessment Per AU *</b>	<b>\$390.80</b>

\* Actual parcel assessments are rounded to even cents for County Tax Roll purposes

## **2. PLANS AND SPECIFICATIONS**

The District provides for the continued administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District.

### **2.1. Description of the Boundaries of the District**

---

The District is located within the boundaries of the City and consists of two Zones. Zone A is designated as “Pinole Valley Road North” and Zone B is designated as “Pinole Valley Road South.” Zone A is located along the east and west sides of Pinole Valley Road, north of the I-80 Freeway. Zone B is also located along the east and west sides of Pinole Valley Road, south of the I-80 Freeway.

### **2.2. Description of Improvements & Services**

---

The improvements are the construction, operation, maintenance and servicing of lighting, landscaping, and appurtenant facilities, including but not limited to, personnel, electrical energy for irrigation controllers and security lighting, materials, contracting services and other items necessary for the satisfactory operation of these improvements as described below:

“The lighting and landscaping improvements within the District, may include, but are not limited to: landscaping, planting, shrubbery, trees, turf, irrigation systems, street lights, traffic signals, electrical power for street lights, traffic signals and irrigation systems, weed control, litter abatement and collection, graffiti abatement, sound walls, repairs and replacement of landscaping and appurtenant facilities including, but not limited to, public right-of-way and easements. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in a satisfactory condition.”

Reference is made to the plans and specifications for the improvements, which are on file with the City of Pinole. The table below lists specific improvements within the District:

Median Landscaping along Pinole Valley Road
Irrigation Systems
Street Lights
Traffic Signals
Electrical Power for Street/Traffic Lights and Irrigation
Weed and Litter Abatement/Collection

### 3. ESTIMATE OF COSTS

A breakdown of costs, by Zone, is summarized on the following tables:

#### 3.1. Zone A “Pinole Valley Road North” Budget

Fiscal Year 2010/11 Estimated through June 30, 2011	
<b>DIRECT MAINTENANCE COSTS</b>	
Landscape Maintenance, Litter Abatement, Graffiti Removal	\$2,000.00
Irrigation	1,200.00
Irrigation Power/Control	360.00
Traffic Signal Power	1,500.00
Traffic Signal Maintenance (County)	1,800.00
Street Light Maintenance and Power	3,360.00
Traffic Signal Maintenance (Caltrans)	1,440.00
Reserve for Capital Replacement	3,500.00
<b>Subtotal Direct Costs</b>	<b>\$15,160.00</b>
<b>ADMINISTRATION COSTS</b>	
City Administration	\$1,000.00
Consultants	1,943.23
County Fee	167.88
Rounding Adjustment	0.18
<b>Subtotal Administration Costs</b>	<b>\$3,111.29</b>
<b>Zone A Subtotal of Direct &amp; Administrative Costs</b>	<b>\$18,271.29</b>
<b>Operating Reserve Collection</b>	<b>\$2,637.68</b>
<b>ZONE A TOTAL BALANCE TO LEVY</b>	<b>\$20,908.97</b>
<b>Assessable AU (8 parcels)</b>	50.320
<b>Assessment Per AU</b>	<b>\$415.52</b>

It is the intent of the City to establish 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. The current reserve balance information for the District is as follows:

Estimated Fiscal Year Ending June 30, 2010 Reserve Fund Balance	\$4,385.00
Operating Reserve Collection - Fiscal Year 2010/11	\$2,637.68
<b>Estimated Fiscal Year Ending June 30, 2011 Reserve Fund Balance</b>	<b>\$7,022.68</b>

### 3.2. Zone B “Pinole Valley Road South” Budget

Fiscal Year 2010/11 Estimated through June 30, 2011	
<b>DIRECT MAINTENANCE COSTS</b>	
Landscape Maintenance, Litter Abatement, Graffiti Removal	\$2,000.00
Irrigation	600.00
Irrigation Power/Control	360.00
Traffic Signal Power	530.00
Traffic Signal Maintenance (County)	2,400.00
Street Light Maintenance and Power	5,700.00
Traffic Signal Maintenance (Caltrans)	1,200.00
Reserve for Capital Replacement	3,500.00
<b>Subtotal Direct Costs</b>	<b>\$16,290.00</b>
<b>ADMINISTRATION COSTS</b>	
City Administration	\$1,000.00
Consultants	2,105.17
County Fee	83.94
Rounding Adjustment	0.18
<b>Subtotal Administration Costs</b>	<b>\$3,189.29</b>
<b>Zone A Subtotal of Direct &amp; Administrative Costs</b>	<b>\$19,479.29</b>
<b>Operating Reserve Collection</b>	<b>\$2,070.20</b>
<b>ZONE A TOTAL BALANCE TO LEVY</b>	<b>\$21,549.49</b>
<b>Assessable AU (16 parcels)</b>	55.142
<b>Assessment Per AU</b>	<b>\$390.80</b>

It is the intent of the City to establish 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. The current reserve balance information for the District is as follows:

Estimated Fiscal Year Ending June 30, 2010 Reserve Fund Balance	\$4,565.00
Operating Reserve Collection - Fiscal Year 2010/11	2,070.20
<b>Estimated Fiscal Year Ending June 30, 2011 Reserve Fund Balance</b>	<b>\$6,635.20</b>

### **3.3. Definitions of Budget Items**

---

The following definitions describe the services and costs included in the District Budget:

**Direct Costs:**

Landscape Maintenance – Includes all regularly scheduled labor, material, and equipment required to properly maintain and ensure the satisfactory condition of all landscaping, and appurtenant facilities, including weed control.

Irrigation – Includes the furnishing of water required for the operation and maintenance of the landscape and irrigation systems.

Irrigation Power/Control – Includes the electrical energy and ongoing repair and replacement of all water system controls of the irrigation control system, including pumps, valves, and irrigation timers.

Traffic Signal Power – Includes the furnishing of electricity required for the operation and maintenance of traffic signals.

Traffic Signal Maintenance – Includes the ongoing maintenance and repair of traffic signal poles and any replacement of signal bulbs required for the regular operation and maintenance of traffic signals.

Street Light Maintenance and Power – Includes the furnishing of electricity required for the operation and maintenance of street lights, as well as the ongoing maintenance and repair of light poles and any replacement of bulbs required for the regular operation and maintenance of street lights.

Median Repairs/Contingency – Includes items that are generally unforeseen and not normally included in the annual maintenance costs. This may include repair of damaged equipment due to vandalism, storms, etc. Also, included may be planned upgrades that provide a direct benefit to the District.

Litter Abatement/Collection – Includes the cost to collect refuse from the improvement areas within the District in order to keep the improvement areas visually appealing.

**Administration Costs:**

City Administration – Includes the cost to all particular departments and staff of the City for providing the coordination of the formation services, operations and maintenance of the improvements, response to public concerns and education, and procedures associated with the annual levy and collection of assessments.

Consultants – Includes the cost associated with contracting with professionals to provide services specific to administration of the levy.

County Fee – Includes funds collected by the County of Contra Costa for placing the assessments on the tax rolls on a yearly basis. This fee is \$0.76 per parcel plus \$250 per District.

Operating Reserve Collection – Is the amount collected in order to establish a reserve which shall not exceed one half of the annual District costs. This enables the City to pay for District costs incurred during the first six (6) months of each year, prior to receiving the assessment allocation from the County.

## **4. METHOD OF APPORTIONMENT**

### **4.1. General**

---

Pursuant to the Act 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. Proposition 218, approved by the voters in November 1996, requires the agency to separate the general benefit from the special benefit, whereas only special benefits are assessable.

Each parcel within the District receives special and direct benefit from the improvements and associated appurtenances located within the public rights-of-way and dedicated landscape easements in and around the tract, due to the proximity of said improvements.

### **4.2. Special Benefit**

---

The landscape improvements will be installed by the developers and the City. The continued maintenance is guaranteed through the establishment (formation) of the District. The lighting and landscape improvements are a direct benefit to the properties within the District. Since these improvements are for the benefit of the properties within the District, and those properties also benefit from the maintenance of the improvements, only the property owners within the District are assessed for the said improvements and maintenance.

In addition, the improvements continue to confer a particular and distinct special benefit upon all parcels within the District because of the nature of the improvements. The ongoing and proper maintenance of the landscaping and appurtenant facilities specially benefits parcels within the District by moderating temperatures and enhancing the environmental quality of the parcels and making them more desirable. The proper maintenance of the lighting, landscaping, and appurtenant facilities also reduces property related crimes (especially vandalism) against properties within the District. Finally, the proper maintenance of lighting, landscaping, and other structures improves the attractiveness of the properties within the District and provides a positive visual experience each and every time a trip is made to or from the property. All of the above mentioned items contribute to a specific enhancement of the properties within the District.

### **4.3. General Benefit**

---

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

The proper maintenance of lighting, landscaping, and appurtenant facilities within the District, including the spraying and treating for disease, reduces the likelihood of insect infestation and other diseases spreading to landscaping located in other areas of the City. Finally, the proper maintenance of landscaping and other structures provides a positive visual experience to persons passing by, whether driving or walking. All of the aforementioned constitutes incidental general benefits conferred by the improvements.

The total benefits thus are a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to the adjacent properties. The portion of the total lighting and landscape maintenance costs which are associated with general benefits will not be assessed to parcels within the District.

Because the lighting and landscaping improvements are located immediately adjacent to properties within the District, and are maintained solely for the benefit of said properties, any benefit received by properties outside the District is merely coincidental. It is estimated that the general benefit portion of the benefit received from the improvements for the District is approximately ten percent (10%) of the total benefit. Nonetheless, the agency has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred upon that property.

#### **4.4. Assessment Spread**

---

The formula used to calculate the amount assessed against each parcel within the District begins with the basic Assessment Unit ("AU"). Generally one AU is assigned to each single family detached residential parcel. From this base, parcels are analyzed according to their equivalent benefit within the District. There are twenty-four (24) commercial parcels within the District. Each of these parcels is deemed to receive a proportional special benefit from the maintenance and operation of the improvements. Specifically, each parcel receives 4.00 AU per acre or portion thereof (rounded to the nearest 0.01 AU).

There are 50.320 AU within **Zone A**. The assessment is spread to each of the 50.32 AU within the Zone as follows:

Estimated Fiscal Year 2010/11 Costs - Zone A	\$20,908.97
Total Assessment Units	50.320
<b>Proposed Fiscal Year 2010/11 Assessment Per AU*</b>	<b>\$415.52</b>

\*Actual parcel assessments are rounded to even cents for County Tax Roll purposes

There are 55.142 AU within **Zone B**. The assessment is spread to each of the 55.14 AU within the Zone as follows:

Estimated Fiscal Year 2010/11 Costs - Zone B	\$21,549.49
Total Assessment Units	55.142
<b>Proposed Fiscal Year 2010/11 Assessment Per AU*</b>	<b>\$390.80</b>

\* Actual parcel assessments are rounded to even cents for County Tax Roll purposes

## **4.5. Proposed Assessments and Proposition 218 Requirements**

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218, legislative changes in the Brown Act defined the definition of “new or increased assessment” to exclude certain conditions. These conditions included “*any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed.*” This definition and conditions were later confirmed through SB919 (Proposition 218 implementing legislation).

To impose a new or increased assessment, the City Council must comply with the provisions of Proposition 218 (Article XIII D Section 4c of the California Constitution). Proposition 218 requires a Public Hearing and certain protest procedures including mailed notice of a Public Hearing and property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment is approved by the property owners, then a new Maximum Assessment may be established for the District. If the proposed assessment is not approved, the City Council may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustments to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments.

Generally, if the proposed annual assessment (levy per parcel/unit) for the current fiscal year is less than or equal to the “Maximum Assessment” (or “Adjusted Maximum Assessment”), then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment approved by property owners adjusted annually by the following criteria:

1. Beginning in the second fiscal year (fiscal year 2009/10) and each fiscal year thereafter, the Maximum Assessment will be recalculated annually.
2. The new adjusted Maximum Assessment for the year represents the prior year’s Maximum Assessment adjusted by the greater of:
  - (a) Two percent (2.0%); or,
  - (b) The annual increase in the Consumer Price Index (CPI).

Each year the annual increase in the CPI shall be computed. The increase in CPI is the percentage difference between the CPI of April of any given year and the CPI for the previous April as provided and established by the Bureau of Labor Statistics (example: The December 2005/06 CPI increase was 2.2% over December 2004). This percentage difference (annual difference) shall then establish the allowed assessment increase, based on CPI. The Consumer Price Index used shall be based on the CPI established by the Bureau of Labor Statistics for all urban consumers for the San Francisco-Oakland-San Jose Area. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

The following table illustrates the maximum assessment:

Fiscal Year	CPI	CPI % Change	CPI Maximum Tax Zone A	CPI Maximum Tax Zone B	2% Increase Zone A	2% Increase Zone B	Maximum Zone A	Maximum Zone B
2008/09	222.1		\$415.52	\$390.80	\$415.52	\$390.80	\$415.52	\$390.80
2009/10	223.9	0.8%	418.85	393.93	423.83	398.61	423.83	398.61
2010/11	227.7	1.7%	426.04	400.69	432.30	406.58	432.20	406.58

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. This would constitute an "increased assessment."

In addition to this annual increase to the maximum assessment, the City has decided to grant certain property owners the opportunity to apply for a partial credit towards the assessment, based upon the gross total revenue of the tenants of said property. The property owners are required to apply for said credit through the City, and the City will make a determination, on an annual basis, whether to grant such credit. Any credit amount will then be transmitted to the assessment engineer to be incorporated into the assessment amounts given to the County each year. This is part of the Pinole Gateway Small Business Assistance Policy and is detailed below:

**The City will provide an annual letter to each property owner regarding the credit policy and each property owner may apply for the credit based on the number of qualified businesses operating on said property. Each property owner will be required to demonstrate that a business is qualified, which will require each individual small business to provide documentation. The City will have a letter agreement with the property owner, not to pass on the assessment to a qualified business. The City will then reduce the assessment the property owner will have to pay in accordance with the qualified businesses on the property.**

**In order to qualify for the credit, a business must meet the following criteria:**

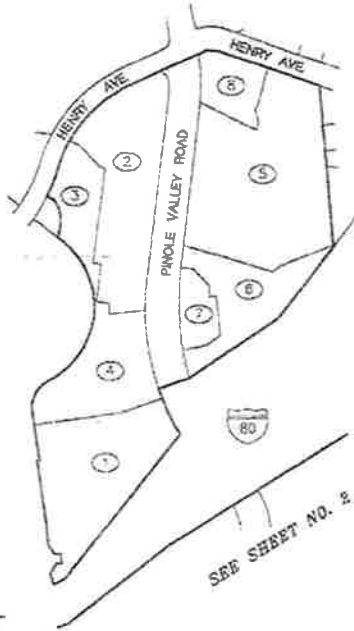
- **The business must be located within the boundaries of the LLAD.**
- **The gross revenue for the business must be less than \$300,000 for the previous year.**

## ***5. ASSESSMENT DIAGRAM***

An Assessment Diagram for the District has been submitted to the City Clerk in the format required under the provision of the Act. Enclosed is a facsimile of said submittal. The lines and dimensions shown on maps of the County Assessor of the County of Contra Costa for the current year are incorporated by reference herein and are made a part of this Report.

# ASSESSMENT DIAGRAM PINOLE VALLEY LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT ZONE A

CITY OF PINOLE  
COUNTY OF CONTRA COSTA  
STATE OF CALIFORNIA



**NBS**  
72805 Temecula Parkway, Suite 100  
Irvine, CA 92618  
Local Government Solutions

ASSESSMENT ID		
Assessment Number	APN	ZONE
1	401-410-005	A
2	401-410-014	A
3	401-410-015	A
4	401-410-016	A
5	401-211-030	A
6	401-211-031	A
7	401-211-032	A
8	401-211-033	A

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF PINOLE,  
THIS DAY 1<sup>st</sup> OF MAY, 2008.  
*Christina C. ...*  
CITY CLERK  
CITY OF PINOLE  
CONTRA COSTA COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED FORMATION OF PINOLE VALLEY LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT, CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF PINOLE AT A REGULAR MEETING THEREOF, HELD ON THE 1<sup>st</sup> DAY OF MAY, 2008, BY ITS RESOLUTION NO. 2008-07.

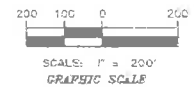
*Christina C. ...*  
CITY CLERK  
CITY OF PINOLE  
CONTRA COSTA COUNTY, CALIFORNIA

FILED THIS 24<sup>th</sup> DAY OF October, 2008, AT THE HOUR OF 8:06 O'CLOCK A.M., IN BOOK 85 AT PAGE 302 OF MAPS OF ASSESSMENT DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA.

*Stephen L. Weiss by Raymond ...*  
DEPUTY  
COUNTY RECORDER  
COUNTY OF CONTRA COSTA

NOTE: FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL WITHIN THE DISTRICT REFER TO THE 2008 COUNTY OF CONTRA COSTA ASSESSOR'S MAPS.

PROPOSED BOUNDARY FILED 10/24/08  
Book 83 pg 33



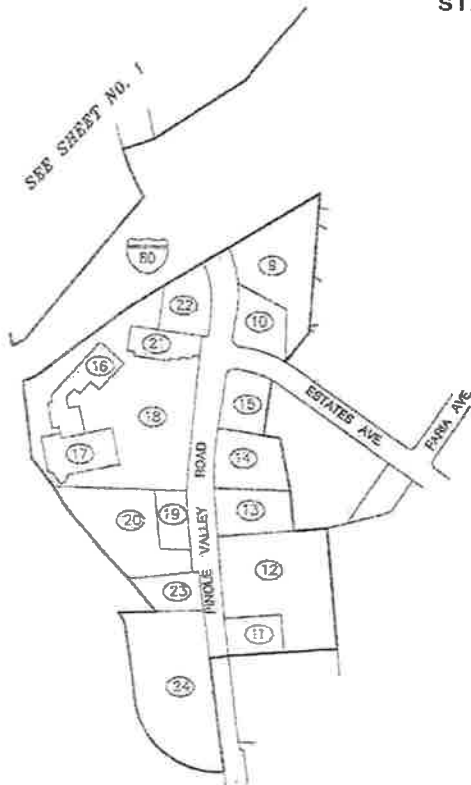
**LEGEND**  
 ANNEXATION BOUNDARY  
 PARCEL LINES  
 ASSESSMENT NO.

# ASSESSMENT DIAGRAM

## PINOLE VALLEY LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT

### ZONE B

CITY OF PINOLE  
 COUNTY OF CONTRA COSTA  
 STATE OF CALIFORNIA



**ASSESSMENT ID**

Assessment Number	APN	ZONE
9	360-150-043	B
10	360-150-044	B
11	360-010-028	B
12	360-010-028	B
13	360-010-030	B
14	360-010-031	B
15	360-010-033	B
16	401-310-002	B
17	401-310-003	B
18	401-310-010	B
19	401-310-012	B
20	401-310-013	B
21	401-310-017	B
22	401-310-018	B
23	430-330-022	B
24	430-330-027	B



SCALE: 1" = 200'  
 GRAPHIC SCALE

**LEGEND**

- ANNEXATION BOUNDARY
- PARCEL LINES
- ASSESSMENT NO.

**NBS**

37615 Menesudo Parkway, Suite 150  
 Fremont, CA 94592

Local Government Solutions

## **6. ASSESSMENT ROLL**

Parcel Identification, for each lot or parcel within the District, shall be the parcel as shown on the Contra Costa County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within the District, along with the assessment amounts, is included on the following page. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-way, including public greenbelts and parkways; utility rights-of-way; common areas; landlocked parcels; small parcels vacated by the County, bifurcated lots and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore, exempted from the assessment.

ZONE	APN	ACRES	PARCEL TYPE	ASSESSMENT PER EDU	AU	FY 2010/11 ASSESSMENT*
A	401-410-005	2.23	COMMERCIAL	\$415.52	8.92	\$3,706.44
A	401-410-014	2.22	COM/VAC	415.52	8.88	3,689.82
A	401-410-015	0.76	COM/VAC	415.52	3.04	1,263.18
A	401-410-016	1.46	COM/VAC	415.52	5.84	2,426.64
A	401-211-030	3.62	COM/VAC	415.52	14.48	6,016.72
A	401-211-031	1.27	COM/VAC	415.52	5.08	2,110.84
A	401-211-032	0.42	COM/VAC	415.52	1.68	698.08
A	401-211-033	<u>0.6</u>	COM/VAC	415.52	<u>2.4</u>	<u>997.24</u>
		<b>12.58</b>			<b>50.32</b>	<b>\$20,908.96</b>
B	360-150-043	1.24	COMMERCIAL	\$390.80	4.96	\$1,938.36
B	360-150-044	0.48	COM/VAC	390.80	1.92	750.33
B	360-010-028	0.344	COMMERCIAL	390.80	1.38	539.30
B	360-010-029	1.738	COMMERCIAL	390.80	6.95	2,716.06
B	360-010-030	0.53	COMMERCIAL	390.80	2.12	828.49
B	360-010-031	0.63	COMMERCIAL	390.80	2.52	984.81
B	360-010-033	0.43	COMMERCIAL	390.80	1.72	672.17
B	401-310-002	0.41	COMMERCIAL	390.80	1.64	640.91
B	401-310-003	0.43	COMMERCIAL	390.80	1.72	672.17
B	401-310-010	2.793	COMMERCIAL	390.80	11.172	4,366.01
B	401-310-012	0.29	COM/VAC	390.80	1.16	453.32
B	401-310-013	1.1	COMMERCIAL	390.80	4.4	1,719.52
B	401-310-017	0.32	COM/VAC	390.80	1.28	500.22
B	401-310-018	0.46	COM/VAC	390.80	1.84	719.07
B	430-330-022	0.34	COMMERCIAL	390.80	1.36	531.48
B	430-330-027	<u>2.25</u>	COMMERCIAL	390.80	<u>9</u>	<u>3,517.20</u>
		<b>13.785</b>			<b>55.14</b>	<b>\$21,549.42</b>
	<b>DISTRICT TOTAL</b>	<b>26.365</b>			<b>105.46</b>	<b>\$42,458.38</b>

\* Assessment amount may differ due to rounding