ENGINEER'S REPORT

RENAISSANCE AT BELLA VISTA ASSESSMENT DISTRICT FRESNO COUNTY SERVICE AREA NO. 34, ZONE D

ANNUAL BENEFIT ASSESSMENT FOR STREET LIGHTING, OPEN SPACE MAINTENANCE, AND PUBLIC RIGHT-OF-WAY LANDSCAPE MAINTENANCE



Prepared By:

County of Fresno Department of Public Works and Planning

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July 2021

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The undersigned submits this written Engineer's Report to the Board of Supervisors as follows:

- 1. Engineer's Report: This Engineer's Report supports the FY 2021-22 annual levy of an assessment for street lighting, open space maintenance, and public right-of-way landscape maintenance in the Renaissance at Bella Vista Lighting, Open Space and Landscape Maintenance District (Assessment District) by the Board of Supervisors on behalf of County Service Area No. 34, Zone D (CSA 34D). The Assessment District is coterminous with CSA 34D, which was formed to provide a variety of government services in CSA 34D, including the services funded by the Assessment District.
- Authorization: This Engineer's Report is submitted under the County Service Area law found in Title 3, Division 2, Part 2, Chapter 2.5 of the Government Code (beginning with section 25210), particularly Government Code section 25215.3; the Landscaping and Lighting Act of 1972 (Streets and Highways Code, Division 15, Part 2, beginning with section 22520); and Article XIIID, Section 4, of the California Constitution (Proposition 218).
- 3. Purpose of the Benefit Assessment: The purpose of this annual assessment is to provide street lighting, open space maintenance, and public right-of-way landscape maintenance services within CSA 34D through the Assessment District. The Services specially benefit the 106 parcels in CSA 34D and the Assessment District. Those parcels were created by Tract Map 4968. The Assessment District includes all of the parcels in CSA 34D, which are identified by Assessor's Parcel Number in the Assessment Roll attached to this Report as Exhibit "C." The developer of CSA 34D, in 2017, requested that the Board form a county service area to provide municipal services to all of the 106 parcels in TractTract 4968. That proceeding resulted in the formation of CSA 34D and the Assessment District, the first levy of such an assessment for those costs, and approval under Proposition 218 by the owners of specially benefitted properties for the Board of Supervisors on behalf of CSA 34D to levy annual assessments according to the methodology set forth in the December 2017 Engineer's Report in the Assessment District (2017 Proposition 218 Proceeding).¹ Included in the costs assessed are the following "improvements" as that term is defined in Streets and Highways Code section 22525:

Street Lighting Services

PG&E Owned and Operated Street lighting, including the Lighting System Operations and Maintenance Services (1) payment of PG&E usage charges, (2) payment of all administrative costs associated therewith, and (3) maintenance of operating reserves, to provide year-round street safety lighting along all of the CSA 34D streets and to maintain the visual presentation of those streets in a ready-to-serve status for the benefit of all CSA 34D parcels.

Open Space Maintenance

All work and expenses associated with the monitoring of the restored riparian habitat and maintenance of the recreational trails and open space along the White Fox Creek Parkway corridor, which includes Outlots A and B of Tract 4968, as required by the open space impact mitigation requirements set forth in the conditions of development approval for Tract 4968.

Public Right-of-Way Landscape Maintenance

All work and expenses associated with the maintenance of the 0.76 acres of public-right-of-way and common area landscaping, as required by the Millerton Specific Plan and the Conditions of Approval for the development of CSA 34D, to enhance the visual presentation of the community for the benefit of all of the CSA 34D parcels, including twice-monthly service that includes weed and trash removal, plant care and irrigation system maintenance, and weed and trash removal on two outlots designated for the protection of cultural resources, and including a portion for operating reserves.

¹ Board of Supervisors Resolution 17-544 (December 5, 2017).

Administration

County administration costs (including labor, legal, and annual audits).

- 4. **Current Funding**: The assessment described in this report is considered to be contributed in equal shares by each assessed parcel for the purposes of this assessment. Thus, the maximum assessment listed in Exhibit B for FY 2021-22 is going to be spread in equal shares to each assessed parcel. CSA 34D also receives interest on the cash reserve balance. The interest rate on cash reserves is equal to the current treasury pool rate for the County of Fresno (as of March 31, 2021 the rate is 1.476%).²
- 5. **Determination of Necessity:** The total amount assessed is estimated to be sufficient for operations and maintenance of the street lighting, open space maintenance, and public right-of-way landscape maintenance services within the Assessment District.
- 6. Limitation on Expending Assessment Proceeds: Any funds collected from the assessment will be expended only for the operation and maintenance of the street lighting, open space maintenance, and public right-of-way landscape maintenance services, which specially benefit all of the parcels within the Assessment District. Any unexpended funds raised by the assessment remaining at the end of the fiscal year will be carried over for the same purpose in the next fiscal year.

7. Basis for Assessment:

- A. The historical and current fiscal year estimated budgets for the operation and maintenance of CSA 34D is detailed in Exhibit B-1 for street lighting utility services; Exhibit B-2 for open space maintenance; Exhibit B-3 for public right-of-way landscape maintenance of this report. Exhibit B-1 through B-3 also details the Projected Budget for Fiscal Year 2021-22, and the Annual Assessment Per Parcel. The amounts for the projected budgets are derived from the historical costs and a maximum annual inflation factor of 5% over the prior year.
- B. Each parcel in the Assessment District receives an equal special benefit from the operation and maintenance of the open space, landscape and street lighting services. No parcel owned by any public agency, the State of California or the United States but not identified, and described on the attached Exhibit A, will receive any special benefit from the operation and maintenance of the open space, landscape and street lighting services to be funded by the assessment. The amount of the assessment for each parcel is proportional to the special benefit derived by that parcel in relationship to the entirety of the cost of the open space, landscape and street lighting services to be provided. No assessment proposed for any parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.
- C. The assessment for all services in FY 2021-22 may not exceed the amount for FY 2021-22 as shown in Exhibit B to Board Resolution 17-544.
- D. The proposed assessment is composed of the following:

² The Fresno County Auditor-Controller/Treasurer-Tax Collector "invests public funds in a manner which will provide a market average rate of return consistent with the objectives of the Investment Policy while meeting the daily cash flow demands of the County Treasury, and conform to all state laws governing the investment of public funds." Interest rates on cash reserves are reported each quarter for the prior quarter. (Source: https://www.co.fresno.ca.us/departments/auditor-controller-treasurer-tax-collector/publications/interest-rates.)

The estimated costs for street lighting, open space maintenance, and public right-of-way landscape maintenance, administration, and contributions to an operations reserve for street lighting and public right-of-way landscape maintenance. To lessen the impact of the creation of the reserves, the amount of the assessment contributed to the reserve is spread over a period of years, beginning in fiscal year 2017-18, and ending in fiscal year 2023-24. The assessments are derived by taking the sum of the total forecasted expenses, minus the estimated interest, plus an amount to build reserves, all not to exceed the maximum assessment approved by the property owners in the 2017 Proposition 218 Proceeding, and dividing that by the 106 parcels.

As stated previously in this report, no assessment may be imposed on any parcel that exceeds the reasonable cost of the services provided to that parcel. In the event that there are no reductions in the reserve balance caused by unforeseen repairs or other events that cause the cost of service to exceed revenue, the projected assessments may reflect the projected adjustments and the projected assessments may, for the fiscal year in which the assessment has exceeded the revenues, be fixed in an amount necessary to provide service at a rate sufficient to pay the cost of services with no or reduced contribution to reserves, in any event no greater than the maximum projected assessments provided in this report.

E. For the fiscal year 2021-22, the assessment for each of the 106 developed single family residence parcels in CSA 34D is \$187.51. That amount is based on each parcel receiving an equal special benefit from the street lighting, open space maintenance, and public right-of-way landscape maintenance services. The projected assessment for each of the 106 developed single family residence parcels in CSA 34D may be increased by no more than 5% over the previous year to build the reserves required by policy of the Board of Supervisors. The maximum assessment per parcel as approved by the property owners in a Proposition 218 proceeding in 2017 is shown below:

					# of	Total
}	Open		Street	Annual Total	Parcels	Assessments
FY	Space	Landscape	Lighting	Per Parcel		Collected
2017-18	\$ 16.08	\$ 15.57	\$ 31.13	\$ 62.78	106	\$ 6,654.68
2018-19	\$ 16.42	\$ 30.46	\$ 68.49	\$ 115.37	106	\$ 12,229.22
2019-20	\$ 16.78	\$ 31.10	\$ 69.97	\$ 117.85	106	\$ 12,492.10
2020-21	\$ 17.14	\$ 31.78	\$ 71.49	\$ 120.41	106	\$ 12,763.46
2021-22	\$ 17.51	\$ 96.96	\$ 73.04	\$ 187.51	106	\$ 19,876.06
2022-23	\$ 17.90	\$ 181.94	\$ 74.61	\$ 274.45	106	\$ 29,091.70
2023-24	\$ 18.29	\$ 169.29	\$ 69.30	\$ 256.88	106	\$ 27,229.28

- F. The lien date will be that prescribed by law.
- 8. **Collection:** The assessment will be collected by the County of Fresno on behalf of the Assessment District in the same manner, and subject to the same penalties, as other fees, charges, and taxes fixed and collected by the County. The County's reasonable cost to collect the assessment each year is included in proposed assessment.
- 9. **Contents:** As required by the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution, this written Engineer's Report contains the following:
 - A. Exhibit "A" identifies all parcels that have a special benefit conferred on them and on which the annual Assessment will be imposed.
 - B. Exhibit "B" identifies the entirety of the cost of street lighting, open space maintenance, and public right-of-way landscape maintenanceservices and assessment revenue for CSA 34D.

- C. A determination that the proportionate special benefit derived by each identified parcel in relationship to the entirety of the cost of street lighting, open space maintenance, and public right-of-way landscape maintenance services to be provided is as set forth in Exhibit C.
- D. A determination that no assessment on any parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.
- E. A determination that the only benefits assessed are special benefits, that general benefits have been separated from the special benefits conferred on each parcel, and that there is no general benefit derived from the street lighting, open space maintenance, and public right-of-way landscape maintenance services to be provided.
- F. A determination that no parcel owned by any public agency, the State of California or the United States but not identified and described on the attached Exhibit C receives any special benefit from the proposed Assessment.

10. Procedure for Annual Assessments Levied After The Formation of an Assessment District

- A. Under current law, a procedure must be followed by the County to levy annual assessments under California Streets and Highways Code, Division 15, Part 2, Chapter 3 of the Landscaping and Lighting Act of 1972.
- B. As required by Government Code section 6061, and California Streets and Highways Code, Division 15, Part 2, Chapter 3, Sections 22552 and 22553, the Board of Supervisors shall direct the Clerk of the Board to give notice by causing the resolution of intention to be published one time, no later than 10 days prior to the public hearing.

Any interested person may, prior to the conclusion of the hearing, file a written protest with the clerk or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by him or her.³ Because the assessment described in this report is not "increased" as the term is used in Streets and Highways Code section 22630.5, Government Code section 54954.6, subdivision (a)(1), or Government Code section 53750, subdivision (h)(1), the procedural requirements of Proposition 218, including the provision of printed protest ballots, are not applicable here.

At the public hearing, the Board of Supervisors must consider all oral statements and all written protests made or filed by any interested person. The Board of Supervisors may approve or disapprove the annual assessment based on their independent discretion. The Board of Supervisors may continue the hearing from time to time, provided that no continuance shall be made to a date after August 10, 2021, without the prior consent of the County Auditor.⁴

During the course or upon the conclusion of the hearing, the Board of Supervisors may order changes in any of the matters provided in the report, provided that none of those changes increases any applicable rate used to calculate the assessment or revises the methodology by which the assessment is calculated, if that revision results in an amount

³ Streets and Highways Code section 22628.

⁴ Streets and Highways Code section 22629.

being levied on any person or parcel that exceeds what was approved in the 2017 Proposition 218 proceeding.⁵

The Board of Supervisors may adopt a resolution confirming the assessment, either as originally proposed or as changed by the Board. The adoption of the resolution shall constitute the levy of an assessment for FY 2021-22.6

Any person may obtain additional information concerning the proposed Assessment in Renaissance at Bella Vista Assessment District through CSA 34D by contacting Special Districts Administration, Resources Division, County of Fresno Department of Public Works and Planning, 2220 Tulare Street, Sixth Floor, Fresno, CA 93721, (559) 600-4259.

11. General Rules Regarding Protests:

- A. All written protests must be filed with the Clerk to the Board of Supervisors on or before the close of the public portion of the public hearing. Written protests from registered voters, property owners, taxpayers or other interested parties may be withdrawn in writing at any time prior to conclusion to the hearing.
- B. Property owners wishing to preserve the opportunity to file a lawsuit challenging the assessment, if levied, must file a written protest and state therein the specific grounds of protest. Any grounds of protest not stated in a written protest filed prior to the close of the public portion of the hearing are deemed waived in any subsequent lawsuit and may not be raised in such lawsuit.
- C. The validity of the assessment announced by the Board of Supervisors shall not be contested in any action or proceeding unless the action or proceeding is commenced within thirty days after the assessment is announced and adopted (Fresno County Ordinance Code Section 4.28.040).

Under subdivision (b) of Section 4 of Article XIIID of the California Constitution, I certify that I am a registered professional engineer certified by the State of California and that I prepared this report. I hereby submit this report to the Board of Supervisors for the County of Fresno.

Dated: 4 15 , 2021

(SEAL)



⁵ Streets and Highways Code section 22630.

⁶ Streets and Highways Code section 22631.

EXHIBIT A

TRACT NO. 4968

IN THE COUNTY OF FRESNO. STATE OF CALIFORNIA SURVEYED AND PLATTED IN AUGUST 2014

FOR

BONADELLE NEIGHBORHOODS

EY



LEGAL DESCRIPTION

REAL PROPERTY IN THE UNINCORPORATED AREA OF THE COUNTY OF FRESNO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

PARCEL 1:

PARCEL 21 OF PARCEL MAP NO. 5349, ACCORDING TO THE MAP THEREOF RECORDED IN BOOK 34 PAGES 19 AND 20 OF PARCEL MAPS. FRIEND COUNTY RECORDS:

EXCEPTING THEREFROM ALL CIL, CAS, MINERALS. HYDROCARBONS AND KINORED SUBSTANCES LYING BELOW A OMPTH OF 500 FEET BUT WITHOUT THE RIGHT OF SURFACE ENTRY, AS GRANTED TO CARLSBERG RESDURCES CORPORATION, A CALIFORNIA CORPORATION, BY CHECK RECORDED OCTOBER 30, 1970, IN BOOK 5832 PAGE 371 OF OFFICIAL RECORDS, INSTRUMENT NO. 78315.

PARCEL 2:

THOSE PORTIONS OF PARCELS 13, 18, 19 AND 20 OF PARCEL MAP NO. 5349 RECORDED IN BOOK 34 AT PAGES 19 AND 20 OF PARCEL MAPS, FRESKO COUNTY RECORD, CESCRIBED AS FOLLOWS;

COWENCING AT THE NORTHEAST CORNER OF SAID PARCEL 18: THINCE ALONG THE EAST LIVE OF PARCEL 18 THE FOLLOWING COURSES SOUTH 8' 13'07' EAST, 236.84 FEET; TIENNEE ALONG A CURVE TO THE RIGHT HAVING A RADIUS OF 500.00 FEET, A CENTRAL ANGLE OF 9' 12' 15' AND AN ARC LENGTH OF 80.32 FEET TO POINT "A", THENCE CONTINUING SOUTHERLY ALONG SAID 500.00 FEOT, A CENTRAL ANGLE OF 9' 12' 15' AND AN ARC LENGTH OF 80.32 FEET TO POINT "A", THENCE CONTINUING SOUTHERLY ALONG SAID 500.00 FEOT, A CENTRAL ANGLE OF 9' 13' 42' AND AN ARC LENGTH OF 173.02 FEET, AND LEANING SAID EAST LINE TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 6' 173.02 FEET, AND LEANING SAID EAST LINE TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 70' 00' 00' WEST, 35.95 FEET; THENCE ALONG A CURVE TO THE RIGHT HAVING A RADIUS OF 700.00 FEET, A CENTRAL ANGLE OF 37' 03' SA' AND AN ARC LENGTH OF 32'-85; FEET; THENCE ALONG A REVERSE CURVE TO THE LIST HAVING A RADIUS OF 700.00 FEET, A CENTRAL ANGLE OF 37' 03' SA' AND AN ARC LENGTH OF 32'-85; FEET; THENCE ALONG A REVERSE CURVE TO THE LIST HAVING A RADIUS OF 500.00 FEET AND A RADIUS OF 500.00 FEET A CENTRAL ANGLE OF 12' 57' AND AN ARC LENGTH OF 200.00 FEET, A CENTRAL ANGLE OF

THIS LIBRAL DESCRIPTION IS MADE PURSUART TO THAT CERTAIN CERTIFICATE OF COMPLIANCE NO. 99-13(A) RECORDED DECEMBER 07, 2000, AS INSTRUMENT NO. 00-150061 OF OFFICIAL RECORDS.

EXCEPTING THEREFROM THAT PORTION LYING WITHIN TRACT 4870, GRANITE CREST, IN THE COUNTY OF FRESHO, STATE OF CALIFORNIA, AS PER PLAT RECORDED IN BOOK 81 OF MAPS, PACES 47 THROUGH 58, INCLUSIVE, RECORDS OF SAID COUNTY.

ALSO EXCEPTING THEREFROM ALL CIL CAS, WINERALS, HYDROCARBONS AND KINDRED SUBSTANCES LYING BELOW A GEPTH OF SOO FLET BUT WITHOUT THE RIGHT OF SURFACE ENTRY, AS GRANTED TO CARLSTERG RESOURCES CORPORATION, A CALIFORNIA CORPORATION, BY DEED RECORDED OCTOBER 3D, 1970, IN BOOK 5832 PAGE 371 OF CFFICIAL RECORDS, INSTRUMENT NO. 76311.

COUNTY SERVICE AREA No. 34 Zone D

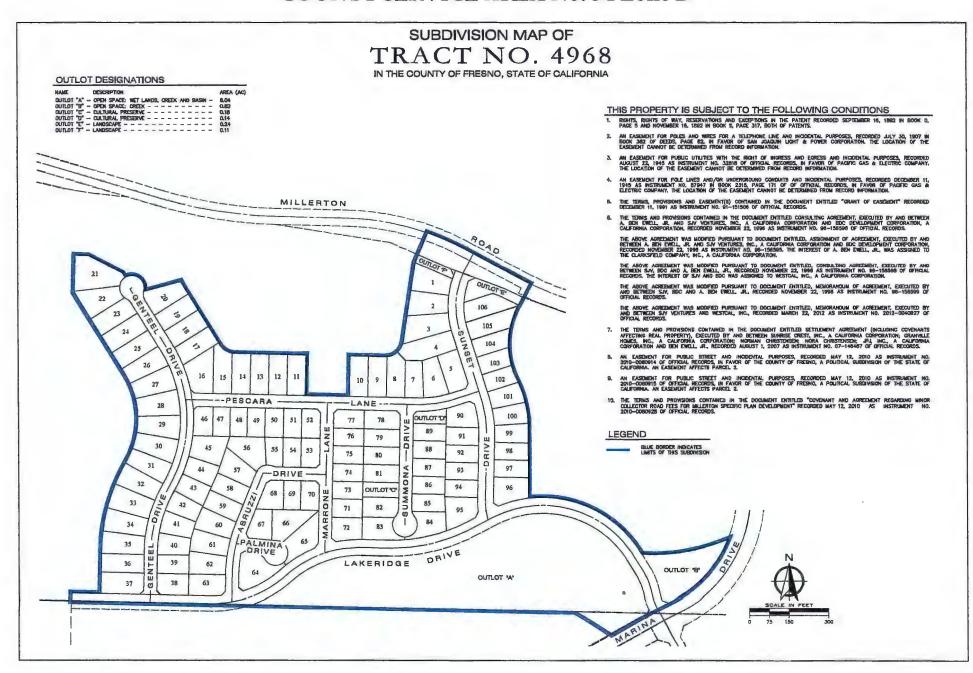


EXHIBIT B

CSA 34D - RENAISSANCE AT BELLA VISTA FY 2021-22 PROJECTED OPERATION, MAINTENANCE, AND ADMINISTRATIVE BUDGET FOR OPEN SPACE, LANDSCAPE AND STREET LIGHTING SERVICES

	# of	Assessemnt	Total
Service	Connections	Amount	Assessment
Street Lighting	106	\$73.04	\$7,742
Open Space Maintenance	106	\$17.51	\$1,856
Landscape Maintenance	106	\$96.96	\$10,278
Total			\$19,876
Total Amount to be Assessed Number of Parcels			\$19,876 106
Annual Assessment			\$187.51

EXHIBIT B-1

CSA 34D -STREET LIGHTING

Estimated Annual Budget

Annual Assessment	\$	31.13	\$	68.49	\$	69.97	\$	71.49	\$	73.04	\$	74.61	\$	69.30
Total Annual Street Lighting Cost	\$ 3	,300.00	\$ 7,	,260.00	\$ 7,	417.00	\$ 7	,577.00	\$	7,742.00	\$ 7	,909.00	\$ 7,	346.00
Operating Reserve Contribution				660.00		674.00		689.00		704.00		719.00		
Total Annual O&M Cost	\$ 3	,300.00	\$ 6,	600.00	\$ 6,	743.00	\$ 6	,888.00	\$	7,038.00	\$ 7	',190.00	\$7,	346.00
10% Contingency		300.00		600.00		613.00		626.00		640.00		654.00	_	668.00
Subtotal	\$3	,000.00	\$6,	000.00	\$6,	130.00	\$6	,262.00	\$	6,398.00	\$ 6	5,536.00	\$6,	678.00
County Administration		500.00	1,	,000.00	1,	022.00	1	,044.00		1,067.00	1	,090.00	1,	114.00
PG&E Monthly Charges	2	,500.00	5,	00.00	5,	108.00	5	,218.00		5,331.00	5	,446.00	5,	564.00
	20	17-18	20	18-19	20	19-20	20	020-21	2	2021-22	20	022-23	20	23-24

EXHIBIT B-2

CSA 34D -OPEN SPACE MAINTENANCE

Estimated Annual Budget

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Field Monitoring and Report	945.00	965.00	986.00	1,007.00	1,029.00	1,051.00	1,074.00
Mowing	113.00	115.00	117.00	120.00	123.00	126.00	129.00
Trash Removal	151.00	154.00	157.00	160.00	163.00	167.00	171.00
Noxious Weed Control	76.00	78.00	80.00	82.00	84.00	86.00	88.00
Erosion Repair	38.00	39.00	40.00	41.00	42.00	43.00	44.00
Irrigation	227.00	232.00	237.00	242.00	247.00	252.00	257.00
Subtotal	\$ 1,550.00	\$ 1,583.00	\$ 1,617.00	\$ 1,652.00	\$ 1,688.00	\$ 1,725.00	\$ 1,763.00
10% Contingency	155.00	158.00	162.00	165.00	169.00	173.00	176.00
Total Annual Cost	\$ 1,705.00	\$ 1,741.00	\$ 1,779.00	\$ 1,817.00	\$ 1,857.00	\$ 1,898.00	\$ 1,939.00
Annual Assessment	\$ 16.08	\$ 16.42	\$ 16.78	\$ 17.14	\$ 17.51	\$ 17.90	\$ 18.29

EXHIBIT B-3

CSA 34D -LANDSCAPE MAINTENANCE

Estimated Annual Budget

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Twice monthly service					\$ 3,000.00	\$ 6,677.00	\$ 6,821.00
Weed Control, Chemicals					300.00	668.00	682.00
Plant Replacement					200.00	445.00	455.00
Repairs, Parts					300.00	668.00	682.00
Reclaimed Water					550.00	1,224.00	1,250.00
Outlots E and F					500.00	1,113.00	1,137.00
Insurance	650.00	650.00	664.00	678.00	693.00	723.00	739.00
County Administration	850.00	850.00	868.00	887.00	2,270.00	4,451.00	4,547.00
Subtotal	\$ 1,500.00	\$ 1,500.00	\$ 1,532.00	\$ 1,565.00	\$ 7,813.00	\$ 15,969.00	\$ 16,313.00
10% Contingency	150.00	150.00	153.00	157.00	781.00	1,597.00	1,631.00
	\$ 1,650.00	\$ 1,650.00	\$ 1,685.00	\$ 1,722.00	\$ 8,594.00	\$ 17,566.00	\$ 17,944.00
Operating Reserve Contribution		\$ 1,578.00	\$ 1,612.00	\$ 1,647.00	\$ 1,683.00	\$ 1,719.00	
Total Annual Landscape Maint	\$ 1,650.00	\$ 3,228.00	\$ 3,297.00	\$ 3,369.00	\$ 10,277.00	\$ 19,285.00	\$ 17,944.00
Annual Assessment	\$ 15.57	\$ 30.46	\$ 31.10	\$ 31.78	\$ 96.96	\$ 181.94	\$ 169.29

EXHIBIT C

PROPOSED BENEFIT ASSESSMENT

FOR STREET LIGHT SERVICES, OPEN SPACE AND PUBLIC RIGHT-OF-WAY LANDSCAPE MAINTENANCE COUNTY SERVICE AREA NO. 34D ASSESSMENT ROLL

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4 30067 5 30067 6 30067 7 30067 8 30067 9 30067 10 30067 11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 29 30067 30 30067 31 30067 31 30067 32 30067 33 30067 34 30068	MARTINEZ GUY J MAGNA ERICK MAGNA ERICK SENG VANG & MAI YANG SENG VANG & MAI YANG SENG VANG & MAI YANG SENG VANG & MELANIE MACK SENG WHITNEY MANG LEE & MAI CHAO SENG JENNINGS TIFFANY SENG JOHNSON NICHOLE SELECK TRENTON D & SARAH ANNE SELECK TRENTON DAVID & EMILY ROSE TUCKER RYAN & MARIA IZABEL SELECK TRENTON DAVID & EMILY ROSE MINSLOW DOUGLAS E & CHRISTINE A TRS SEWARD CLAYTON DAVID & EMILY ROSE TUCKER RYAN & MARIA IZABEL SELIZABETH SENG MARIA ANTHONY A & JOSEPHINE DENNIS BRIAN S & ELIZABETH ARBUCKLE GARRETT & JULIE JACOBSON-MESSNER KRISTIN TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51
5 30067 6 30067 7 30067 8 30067 9 30067 10 30067 11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 30 30067 31 30067 32 30067 33 30067 34 30068	05S MAGNA ERICK 06S SENG VANG & MAI YANG 07S BURTON CRAIG R & MELANIE MACK 08S BLOOM BRUCE & WHITNEY 01S YANG LEE & MAI CHAO 02S JENNINGS TIFFANY 03S JOHNSON NICHOLE 04S FLECK TRENTON D & SARAH ANNE 05S WINSLOW DOUGLAS E & CHRISTINE A TRS 06S STEWARD CLAYTON DAVID & EMILY ROSE 07S TUCKER RYAN & MARIA IZABEL 08S JPJ INCORPORATED 09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51
6 30067 7 30067 8 30067 9 30067 10 30067 11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 29 30067 30 30067 31 30067 31 30067 32 30067 33 30067 34 30068	06S SENG VANG & MAI YANG 07S BURTON CRAIG R & MELANIE MACK 08S BLOOM BRUCE & WHITNEY 01S YANG LEE & MAI CHAO 02S JENNINGS TIFFANY 03S JOHNSON NICHOLE 04S FLECK TRENTON D & SARAH ANNE 05S WINSLOW DOUGLAS E & CHRISTINE A TRS 06S STEWARD CLAYTON DAVID & EMILY ROSE 07S TUCKER RYAN & MARIA IZABEL 08S JPJ INCORPORATED 09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
7 30067 8 30067 9 30067 10 30067 11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 29 30067 30 30067 31 30067 31 30067 32 30067 33 30067 34 30068	075 BURTON CRAIG R & MELANIE MACK 085 BLOOM BRUCE & WHITNEY 015 YANG LEE & MAI CHAO 025 JENNINGS TIFFANY 035 JOHNSON NICHOLE 045 FLECK TRENTON D & SARAH ANNE 055 WINSLOW DOUGLAS E & CHRISTINE A TRS 065 STEWARD CLAYTON DAVID & EMILY ROSE 075 TUCKER RYAN & MARIA IZABEL 085 JPJ INCORPORATED 095 YBARRA ANTHONY A & JOSEPHINE 105 DENNIS BRIAN S & ELIZABETH 015 ARBUCKLE GARRETT & JULIE 026 JACOBSON-MESSNER KRISTIN 037 TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
8 30067 9 30067 10 30067 11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 30 30067 31 30067 32 30067 33 30067 34 30068	08S BLOOM BRUCE & WHITNEY 01S YANG LEE & MAI CHAO 02S JENNINGS TIFFANY 03S JOHNSON NICHOLE 04S FLECK TRENTON D & SARAH ANNE 05S WINSLOW DOUGLAS E & CHRISTINE A TRS 06S STEWARD CLAYTON DAVID & EMILY ROSE 07S TUCKER RYAN & MARIA IZABEL 08S JPJ INCORPORATED 09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
9 30067 10 30067 11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	O1S YANG LEE & MAI CHAO O2S JENNINGS TIFFANY O3S JOHNSON NICHOLE O4S FLECK TRENTON D & SARAH ANNE O5S WINSLOW DOUGLAS E & CHRISTINE A TRS O6S STEWARD CLAYTON DAVID & EMILY ROSE O7S TUCKER RYAN & MARIA IZABEL O8S JPJ INCORPORATED O9S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH O1S ARBUCKLE GARRETT & JULIE O2S JACOBSON-MESSNER KRISTIN O3S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
10 30067 11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 28 30067 30 30067 31 30067 32 30067 33 30067 34 30068	102S JENNINGS TIFFANY 103S JOHNSON NICHOLE 104S FLECK TRENTON D & SARAH ANNE 105S WINSLOW DOUGLAS E & CHRISTINE A TRS 106S STEWARD CLAYTON DAVID & EMILY ROSE 107S TUCKER RYAN & MARIA IZABEL 108S JPJ INCORPORATED 109S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 101S ARBUCKLE GARRETT & JULIE 102S JACOBSON-MESSNER KRISTIN 103S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
11 30067 12 30067 13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 30 30067 31 30067 32 30067 33 30067 34 30068	O3S JOHNSON NICHOLE O4S FLECK TRENTON D & SARAH ANNE O5S WINSLOW DOUGLAS E & CHRISTINE A TRS O6S STEWARD CLAYTON DAVID & EMILY ROSE O7S TUCKER RYAN & MARIA IZABEL O8S JPJ INCORPORATED O9S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH O1S ARBUCKLE GARRETT & JULIE O2S JACOBSON-MESSNER KRISTIN O3S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
12 30067 13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	04S FLECK TRENTON D & SARAH ANNE 05S WINSLOW DOUGLAS E & CHRISTINE A TRS 06S STEWARD CLAYTON DAVID & EMILY ROSE 07S TUCKER RYAN & MARIA IZABEL 08S JPJ INCORPORATED 09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
13 30067 14 30067 15 30067 16 30067 17 30067 18 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	055 WINSLOW DOUGLAS E & CHRISTINE A TRS 06S STEWARD CLAYTON DAVID & EMILY ROSE 075 TUCKER RYAN & MARIA IZABEL 08S JPJ INCORPORATED 09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
14 30067 15 30067 16 30067 17 30067 18 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	06S STEWARD CLAYTON DAVID & EMILY ROSE 07S TUCKER RYAN & MARIA IZABEL 08S JPJ INCORPORATED 09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
15 30067 16 30067 17 30067 18 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 30 30067 31 30067 32 30067 33 30067 34 30068	075 TUCKER RYAN & MARIA IZABEL 085 JPJ INCORPORATED 095 YBARRA ANTHONY A & JOSEPHINE 105 DENNIS BRIAN S & ELIZABETH 015 ARBUCKLE GARRETT & JULIE 025 JACOBSON-MESSNER KRISTIN 035 TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
16 30067 17 30067 18 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	08S JPJ INCORPORATED 09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
17 30067 18 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	09S YBARRA ANTHONY A & JOSEPHINE 10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51 \$187.51
18 30067 19 30067 20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	10S DENNIS BRIAN S & ELIZABETH 01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51 \$187.51
19 30067. 20 30067. 21 30067. 22 30067. 23 30067. 24 30067. 25 30067. 27 30067. 28 30067. 29 30067. 30 30067. 31 30067. 32 30067. 33 30067. 34 30068.	01S ARBUCKLE GARRETT & JULIE 02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51 \$187.51
20 30067 21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	02S JACOBSON-MESSNER KRISTIN 03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51 \$187.51
21 30067 22 30067 23 30067 24 30067 25 30067 26 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068	03S TRANG DUNG A & HANH TUYET THI NGUYEN	\$187.51 \$187.51
22 30067; 23 30067; 24 30067; 25 30067; 26 30067; 27 30067; 28 30067; 29 30067; 30 30067; 31 30067; 32 30067; 33 30067; 34 30068;		\$187.51
23 30067/ 24 30067/ 25 30067/ 26 30067/ 27 30067/ 28 30067/ 30 30067/ 31 30067/ 32 30067/ 33 30067/ 34 30068/	04S DOUGLAS CALVIN B	,
24 30067 25 30067 26 30067 27 30067 28 30067 29 30067 30 30067 31 30067 32 30067 33 30067 34 30068		\$187.51
25 30067: 26 30067: 27 30067: 28 30067: 29 30067: 30 30067: 31 30067: 32 30067: 33 30067:	OSS HOLDBROOKS CHRISTOPHER & JOANNE YAMBAO	
26 300673 27 300673 28 300674 29 300674 30 300674 31 300674 32 300674 33 300674 34 300688	06S KEVORKIAN ANDRE G	\$187.51
27 300673 28 300673 29 300674 30 300674 31 300674 32 300674 33 300674 34 300688	07S JPA INVESTMENTS	\$187.51
28 300677 29 300677 30 300677 31 300677 32 300677 33 300677 34 30068	08S JPA INVESTMENTS	\$187.5 1
29 300674 30 300674 31 300674 32 300674 33 300674 34 300688	09S JPA INVESTMENTS	\$187.51
30 300674 31 300674 32 300674 33 300674 34 300688	10S JPA INVESTMENTS	\$187.51
31 300674 32 300674 33 300674 34 300683	01S JPA INVESTMENTS	\$187.51
32 300674 33 300674 34 300683	025 GONZALEZ MARCOS	\$1 87 . 51
33 300674 34 300683	03S CHUKWU UZOMA	\$187.51
34 300683	04S JPA INVESTMENTS	\$187.51
	05S JPA INVESTMENTS	\$187.51
25 20069	01S JACKSON NATHANIEL	\$187.51
33 30006.	02S LEWIS TOM & MARYANN	\$187.51
36 300683	03S BURT CHARLES	\$187.51
37 300683	04S BURT RACHEL	\$187.51
38 300683	05S LAMBERT TONI	\$187.51
39 30068:		\$187.51
40 30068:		\$187.51
41 300683	065 BAUNE KARL	
42 30068:	06S BAUNE KARL 07S CAPUCHINO DAWN	\$187.51

EXHIBIT C

PROPOSED BENEFIT ASSESSMENT

FOR STREET LIGHT SERVICES, OPEN SPACE AND PUBLIC RIGHT-OF-WAY LANDSCAPE MAINTENANCE COUNTY SERVICE AREA NO. 34D ASSESSMENT ROLL

44	300682025	JPA INVESTMENTS	\$187.51
45	300682035	JPA INVESTMENTS	\$187.51
46	300682045	JPA INVESTMENTS	\$187.51
47	300682058	JPA INVESTMENTS	\$187.51
48	30068206\$	JPA INVESTMENTS	\$187.51
49	300682075	JPA INVESTMENTS	\$187.51
50	30068208\$	KLIKNA JASON & KARIS	\$187.51
51	300682098	104 INVESTMENTS, LLC	\$187.51
52	300682105	104 INVESTMENTS, LLC	\$187.51
53	300682115	104 INVESTMENTS, LLC	\$187.51
54	300682125	104 INVESTMENTS, LLC	\$187.51
5 5	300682135	104 INVESTMENTS, LLC	\$187.51
56	300682145	104 INVESTMENTS, LLC	\$187.51
57	300682155	104 INVESTMENTS, LLC	\$187.51
58	300682168	104 INVESTMENTS, LLC	\$187.51
59	300682175	104 INVESTMENTS, LLC	\$187.51
60	300682185	104 INVESTMENTS, LLC	\$187.51
61	300682195	104 INVESTMENTS, LLC	\$187.51
62	30068220S	104 INVESTMENTS, LLC	\$1 87. 51
63	30068221\$	104 INVESTMENTS, LLC	\$187.51
64	300682225	104 INVESTMENTS, LLC	\$187.51
65	30068223\$	104 INVESTMENTS, LLC	\$187.51
66	30068224\$	104 INVESTMENTS, LLC	\$187.51
67	30068225\$	104 INVESTMENTS, LLC	\$187.51
68	30068226S	104 INVESTMENTS, LLC	\$187.51
69	30068301S	JPA INVESTMENTS	\$187.51
70	300683025	JPA INVESTMENTS	\$187.51
71	30068303S	JPA INVESTMENTS	\$187.51
7 2	300683045	JPA INVESTMENTS	\$187.51
73	300683058	JPA INVESTMENTS	\$187.51
74	30068306S	JPA INVESTMENTS	\$187.51
75	3006830 7 S	JPA INVESTMENTS	\$187.51
76	300684015	JPA INVESTMENTS	\$187.51
77	300684028	JPA INVESTMENTS	\$187.51
78	300684035	JPA INVESTMENTS	\$187.51
7 9	300684048	JPA INVESTMENTS	\$187.51
80	300684055	JPA INVESTMENTS	\$187.51
81	30068406S	JPA INVESTMENTS	\$187.51
82	300684075	JPA INVESTMENTS	\$187.51
83	30068408S	GEBHART MICHAEL & COURTNEY	\$187.51
84	300684098	JPJ INCORPORATED	\$187.51
85	300684105	OCHOA RYAN	\$187.51
86	300684115	LEGORRETA IVAN & SAMANTHA	\$187.51

EXHIBIT C

PROPOSED BENEFIT ASSESSMENT FOR STREET LIGHT SERVICES, OPEN SPACE AND PUBLIC RIGHT-OF-WAY LANDSCAPE MAINTENANCE COUNTY SERVICE AREA NO. 34D ASSESSMENT ROLL

87	300684125	CASS BRIAN DAVID & SHANNON SHALENE	\$187.51
88	300684135	GRAHLMAN MARGRET	\$187.51
89	300684145	WILLOW SPENCER	\$187.51
90	300684158	ACLE RALPH	\$187.51
91	30068416S	KNUDSEN DEVIN	\$187.51
92	300684175	MITCHUM RYAN	\$187.51
93	300684185	DENETTE ASHLEY	\$187.51
94	300684195	MONTOYA FLOR YAZMIN	\$187.51
95	30068420S	CANALES-SHRUM GUADALUPE TRS	\$187.51
96	300684215	MADARANG DARWIN & PATRICK ESCALANTE	\$187.51
97	300684225	JPJ INCORPORATED	\$187.51
98	300684235	CANALES BRIAN & NADINE	\$1 87.51
99	300684248	GONZALEZ JOHN H & MAGALENA	\$187.51
100	300684255	APSAY JORGE & AMELIA	\$187.51
101	300685018	JPA INVESTMENTS	\$187.51
102	300685025	JPA INVESTMENTS	\$187.51
103	300685035	JPA INVESTMENTS	\$187.51
104	30068504S	JPA INVESTMENTS	\$187.51
105	300685058	JPA INVESTMENTS	\$187.51
106	30068506S	JPA INVESTMENTS	\$187.51
TOTAL			\$19,876.0 6