

City of San Pablo

Street Lighting and Landscape Assessment District No. 1982-1

Fiscal Year 2026-27
Preliminary Engineer's Report

May 18, 2026



Prepared by

**FRANCISCO
AND ASSOCIATES**

Where Innovative Strategies
Fund Tomorrow's Communities

TABLE OF CONTENTS

AGENCY DIRECTORY ii

CERTIFICATIONS iii

SECTION I – INTRODUCTION 1

SECTION II – ENGINEER’S REPORT 2

 PART A – PLANS AND SPECIFICATIONS 3

 PART B – ESTIMATE OF COST 4

 PART C – ASSESSMENT DISTRICT DIAGRAM 5

 PART D – METHOD OF APPORTIONMENT OF ASSESSMENT 8

 PART E – PROPERTY OWNER LIST AND ASSESSMENT ROLL 15

AGENCY DIRECTORY

City of San Pablo Councilmembers

Elizabeth Pabon-Alvarado
Mayor

Rita Xavier
Vice Mayor

Arturo Cruz
Councilmember

Abel Pineda
Councilmember

Patricia Ponce
Councilmember

City of San Pablo Staff

Matt Rodriguez
City Manager

Allan Panganiban
Public Works Director/City Engineer

Brian Hickey
City Attorney

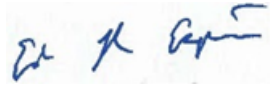
Dorothy Gantt
City Clerk

Francisco & Associates
Assessment Engineer

CERTIFICATIONS

The undersigned respectfully submits the enclosed Engineer's Report, as directed by the City Council of the City of San Pablo, pursuant to the provisions of Article XIID, Section 4 of the California Constitution, and provisions of the Landscaping and Lighting Act of 1972 (Section 22500 et. Seq. of the California Streets and Highways Code). The undersigned certifies that he is a Professional Engineer, registered in the State of California.

Dated: May 18, 2026

By: 

Ed Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached, was filed with me on the ____ day of _____, 2026.

By: _____
Dorothy Gantt, City Clerk
City of San Pablo
Contra Costa County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached was directed and adopted by the City Council of the City of San Pablo, Contra Costa County, California, on the ____ day of _____, 2026.

By: _____
Dorothy Gantt, City Clerk
City of San Pablo
Contra Costa County, California

SECTION I INTRODUCTION

Background

On August 2, 1982, the City of San Pablo (the “City”) Council adopted Resolution No. 82-81 forming “City of San Pablo Street Lighting and Landscape Assessment District No. 1982-1” (the “District”) pursuant to the Landscaping and Lighting Act of 1972 (the “Act”). Assessments are levied on parcels in the District, in proportion to the benefit each parcel receives, to provide the City with a source of revenue for the cost of operation and maintenance of street trees, landscaping, and streetlights along public streets in the City. On November 6, 1996, the citizens of San Pablo adopted Measure J approving the continuation of the levy and collection of District assessments. The amounts set forth in Measure J have not been increased since its adoption and the City continues to use General Fund monies to cover shortfalls due to significant inflationary maintenance and utility cost increases. Increasing the District assessment rate or modifying the assessment methodology requires noticing and balloting property owners in the City in accordance with Article XIID, Section 4 of the California Constitution.

Current Administration

As required by the Act, City Council has followed a multi-step process each year to approve the levy of assessments on parcels within the District. The annual process includes the preparation and approval of an annual Engineer’s Report and holding a public hearing.

Francisco and Associates has prepared the required Engineer’s Report for Fiscal Year (FY) 2026-27 (the “Report”). This Report describes the improvements to be constructed, operated, serviced, and maintained by the District for FY 2026-27; provides an estimated budget for the District; provides a diagram of the District boundaries; describes the method of apportionment of assessment; and lists the proposed assessments to be levied upon each assessable lot or parcel within the District for FY 2026-27.

The City Council will hold a Public Hearing on June 15, 2026, to provide an opportunity for any interested person to be heard. At the conclusion of the public hearing, the City Council may adopt a resolution confirming the levy of assessments. Following the adoption of this resolution, the final Assessor’s Roll for the District will be prepared and filed with the office of the Contra Costa County (“County”) Auditor for inclusion on the FY 2026-27 property tax roll.

Payment of the District assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the District must be placed in a special fund and can only be used for the purposes stated within this Report.

**SECTION II
ENGINEER'S REPORT**

Pursuant to the provisions of Article XIID, Section 4 of the California Constitution, and provisions of the Landscaping and Lighting Act of 1972 (Section 22500 et. Seq. of the California Streets and Highways Code), and in accordance with the Resolution of Initiation adopted by the City Council of the City of San Pablo, on May 18, 2026. I, Ed Espinoza, the duly appointed Engineer of Work, submit the following Report consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements operated and maintained by the District. Plans and specifications for the improvements are on file in the office of the Director of Public Works of the City of San Pablo, and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of cost of the improvements to be operated and maintained for FY 2026-27, including incidental costs and expenses in connection therewith. The estimate is attached hereto, and is on file in the office of the Director of Public Works of the City of San Pablo.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the District showing the exterior boundaries of the District and the lines and dimensions of each lot or parcel of land within the District. This Diagram has been prepared by the Engineer of Work and is on file in the office of the Director of Public Works of the City of San Pablo.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part describes the method of apportionment of District assessments, based upon each parcel's land use classification and in proportion to the estimated benefit received.

PART E: PROPERTY OWNER LIST AND ASSESSMENT ROLL

This part contains a list of the County Assessor's Parcel Numbers (APNs), and the amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the office of the City Clerk of the City of San Pablo and is incorporated in this Report. The list is keyed to the records of the County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

This District provides funding for the operation, servicing, and maintenance of street lighting, street trees, sidewalk repairs, medians, street sweeping, and the maintenance of Happy Friday Park, John Davis Park, Kennedy Plaza, Wanlass Park, Wildcat Creek Trail, Rumrill Sports Park, San Pablo Youth Soccer Field, Wanlass Park, Maple Hall within City Hall, and a few other small park facilities. Also included is the maintenance of the buildings at John Davis Park, Wanlass Park, the Community Center, and the Senior Center.

Maintenance and Servicing has the following definitions pursuant to the Act:

“Maintain” or “maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- a) Repair, removal, or replacement of all or any part of any improvement.
- b) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- c) The removal of trimmings, rubbish, debris, and other solid waste.
- d) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

“Service” or “servicing” means the furnishing of:

- a) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.
- b) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses may also be funded using District assessment revenues. Incidentals Expenses has the following definitions pursuant to the Act:

- a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment.
- b) The costs of printing, advertising, and the giving of published, posted, and mailed notices.
- c) Compensation payable to the county for collection of assessments.
- d) Compensation of any engineer or attorney employed to render services in proceedings pursuant to this part.
- e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements.
- f) Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- g) Costs associated with any elections held for the approval of a new or increased assessment.

PART B

ESTIMATE OF COST

The Act provides that the cost of construction, operation, maintenance, and servicing of the District improvements can be recovered by the District. Incidental expenses including administration of the District, County collection fees, engineering fees, and legal fees can also be funded by the District.

The Act also requires that a special fund be set up for the revenues and expenditures of the District. Funds generated by the District assessments shall be used only for the purposes as stated in this Report. A contribution to the District by the City may be made to reduce assessments, as the City Council deems appropriate. Any balance remaining on June 30th at the end of each fiscal year must be carried over to the next fiscal year. The estimated FY 2026-27 revenues and expenditures for the District have been provided by the City and are shown in the following table:

City of San Pablo Street Lighting and Landscape Assessment District No. 1982-1 Fiscal Year 2026-27 Estimate of Revenues and Expenditures	
ESTIMATED REVENUES	
District Assessments	\$952,797
County Collection Fee	(\$5,286)
Interest Earnings	\$0
City Contribution	\$1,013,191
Total Estimated Revenues:	\$1,960,703
ESTIMATED EXPENDITURES	
Salary	\$713,575
Part Time Salary	\$57,000
Overtime	\$22,349
PERS Retirement	\$68,549
Medical Insurance	\$178,440
Retiree Health Savings Plan	\$2,550
Dental Insurance	\$10,756
Flexible Spending Account	\$3,015
LTD Insurance	\$5,132
Medicare	\$10,096
Life Insurance	\$1,146
Other Benefits	\$3,408
Uniforms/Safety Equipment	\$13,790
Communications	\$1,500
Vehicle, Equipt Maint & Repair	\$30,000
Gasoline / Diesel Fuel	\$15,000
Memberships/Subscriptions	\$1,260
Program Costs & Supplies	\$107,000
Office Furn & Equipt <\$5000	\$3,000
Professional Services	\$337,875
Pubs/Legal Notices/Filing Fees	\$500
Equipment Rental	\$2,970
Travel/Training Staff	\$21,695
Utilities	\$350,097
Total Estimated Expenditures:	\$1,960,703

PART C






ASSESSMENT DISTRICT DIAGRAM

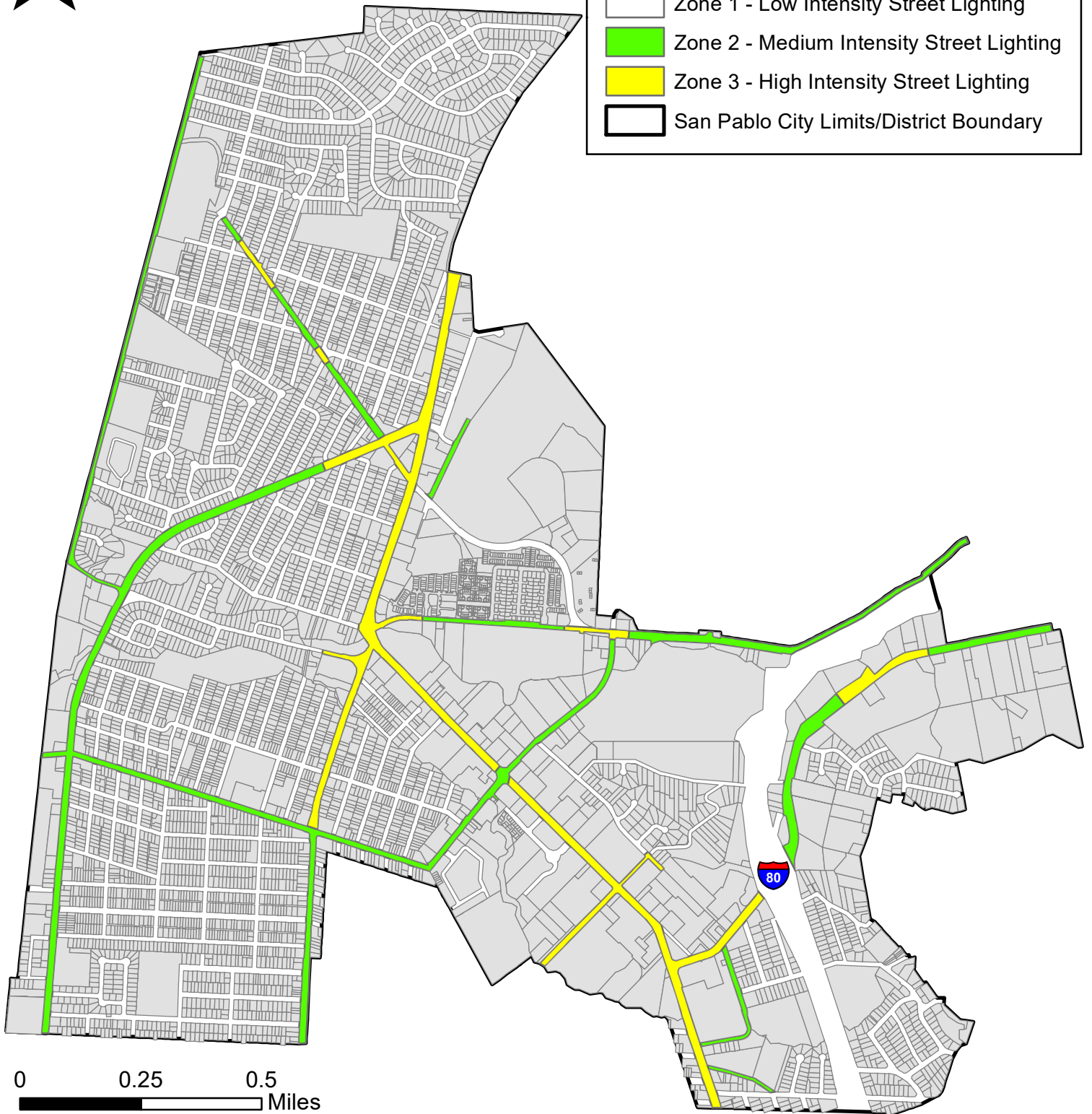
The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report. The District boundaries are coterminous with the City Limits. A reduced copy of the Assessment District Diagrams depicting the boundaries of the Street Lighting and Landscaping Zones is shown on the following pages.

STREET LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 1982-1
ASSESSMENT DIAGRAM
MAP OF STREET LIGHTING ZONES
CITY OF SAN PABLO
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA



Legend

-  District Parcels
-  Zone 1 - Low Intensity Street Lighting
-  Zone 2 - Medium Intensity Street Lighting
-  Zone 3 - High Intensity Street Lighting
-  San Pablo City Limits/District Boundary



0 0.25 0.5
Miles

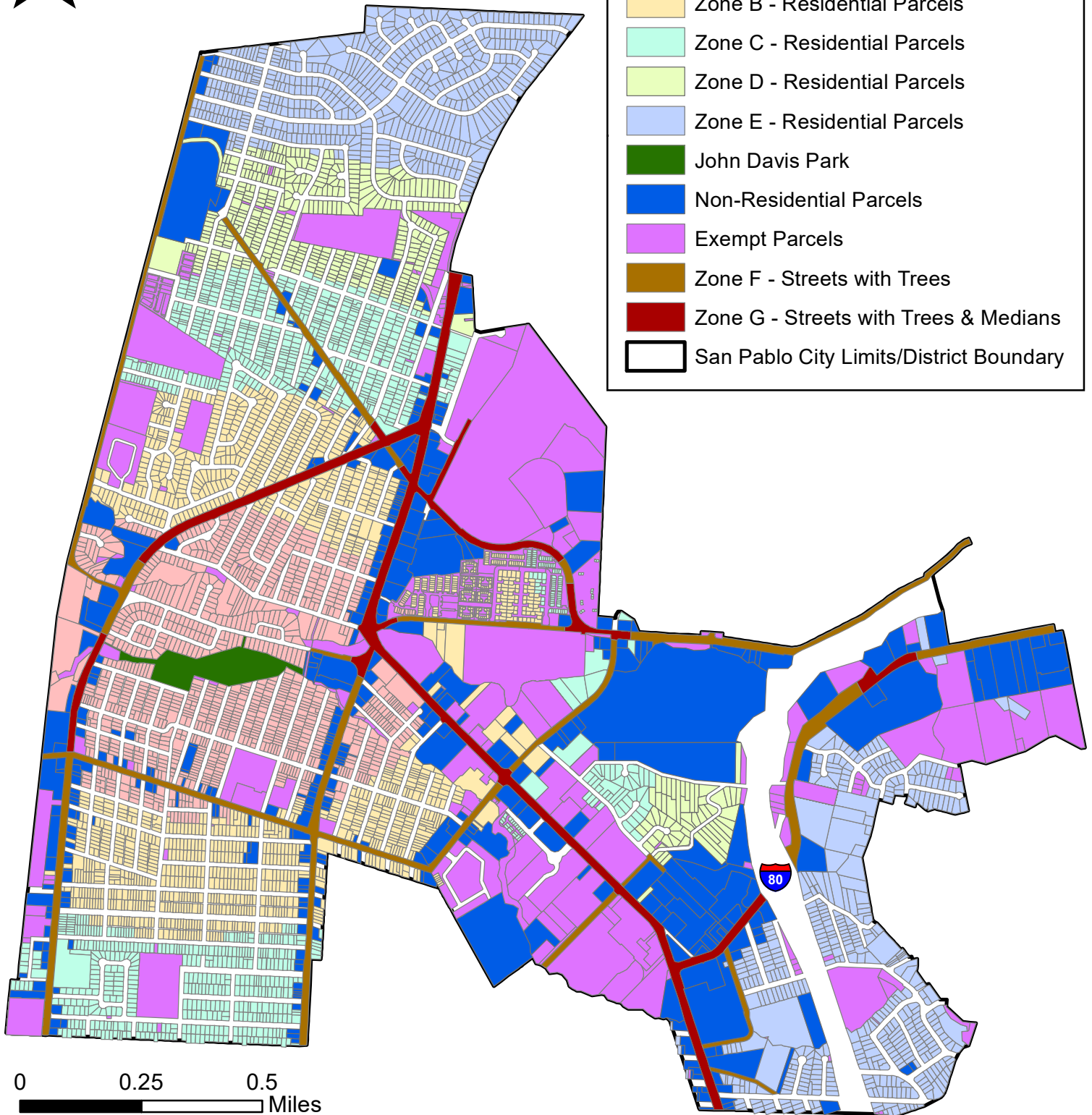
STREET LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 1982-1 ASSESSMENT DIAGRAM MAP OF LANDSCAPING ZONES

CITY OF SAN PABLO
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA



Legend

- Zone A - Residential Parcels
- Zone B - Residential Parcels
- Zone C - Residential Parcels
- Zone D - Residential Parcels
- Zone E - Residential Parcels
- John Davis Park
- Non-Residential Parcels
- Exempt Parcels
- Zone F - Streets with Trees
- Zone G - Streets with Trees & Medians
- San Pablo City Limits/District Boundary



0 0.25 0.5
Miles

PART D

METHOD OF APORTIONMENT OF ASSESSMENT

General

Part 2 of Division 15 of the Act permits the establishment of assessment districts by public agencies for the purpose of providing certain public improvements which include the operation, maintenance, and servicing of street lighting, landscaping, and park and recreational facilities.

Section 22573 of the Act requires that assessments must be levied proportionately according to benefit rather than according to assessed value as follows:

“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 benefit to be received by each such lot or parcel from the improvements.”

District assessments were reaffirmed when 2/3 of the City’s voters in the General Election held on November 5, 1996, approved Measure J. Therefore, the District assessments are exempt from the procedures and approval process set forth in Section 4 of Article XIII D of the California State Constitution

Benefit Determination

LCC Engineering and Surveying, Inc. was the Assessment Engineer that assisted the City in forming the District in 1982. The Engineer’s Report prepared during District formation established the Assessment Methodology for the District as provided in this Report and separated the benefit from District improvements into the following two components: “Street Lighting Benefit Component” and “Landscaping Benefit Component”.

Street Lighting Benefit Component

Street lighting improvements within the District provide direct benefits to adjacent properties. This includes improved property appearance and aesthetic appeal, reduced criminal activity, improved traffic and pedestrian safety, and increased nighttime visibility and security.

The street lighting benefit a parcel receives is based on illumination provided and calculated using length of frontage adjacent to a public street. One (1) foot of frontage along a residential street, where lighting fixtures are typically spaced 500 feet apart (“Street Lighting Zone 1” or “Zone 1”), then represents one (1) Street Lighting Benefit Unit (SLBU).

Commercial streets are larger and experience greater traffic than residential streets. Therefore, commercial streets require more lighting than residential streets for safety and visibility. Lighting fixtures located on commercial streets have a greater lighting intensity and are more closely spaced than those along residential streets. Lighting fixtures located along commercial collector streets are typically spaced 250 feet apart (“Street Lighting

Zone 2” or “Zone 2”) and lighting fixtures located on commercial arterial streets are typically spaced 125 feet apart (“Street Lighting Zone 3” or “Zone 3”). Therefore, one (1) foot of commercial frontage represents two (2) and four (4) SLBUs respectively. Table 1 below provides a summary of SLBUs for Street Lighting Zones 1, 2, and 3.

TABLE 1			
Street Lighting Zone	Light Fixture Spacing	Frontage Assessed	Street Lighting Benefit Units
1	500	Actual Ft	1 SLBUs/Ft
2	250 Ft.	Actual Ft	2 SLBUs/Ft
3	125 Ft.	Actual Ft	4 SLBUs/Ft

Single-Family Residential (SFR) parcels do not benefit from being adjacent to commercial streets with increased lighting in the same way as parcels with other land use types. Therefore, all frontage assigned to SFR parcels will be assigned Zone 1. SFR parcels with 40 or less feet of frontage are assessed for 40 feet of frontage, SFR parcels with 41 to 50 feet of frontage are assessed for 46 feet of frontage, SFR parcels with 51 to 60 feet of frontage are assessed for 56 feet of frontage, etc. Table 2 below provides a summary of SLBUs for SFR parcels:

TABLE 2				
Street Lighting Zone	Light Fixture Spacing	Length of Frontage	Frontage Assessed	Street Lighting Benefit Units
1	500 Ft.	0 to 40 Ft.	40 Ft.	40 SLBUs
1	500 Ft.	41 to 50 Ft.	46 Ft.	46 SLBUs
1	500 Ft.	51 to 60 Ft.	56 Ft.	56 SLBUs
1	500 Ft.	61 to 70 Ft.	66 Ft.	66 SLBUs
1	500 Ft.	71 to 80 Ft.	76 Ft.	76 SLBUs
1	500 Ft.	81 to 90 Ft.	86 Ft.	86 SLBUs
1	500 Ft.	91 to 100 Ft.	96 Ft.	96 SLBUs
1	500 Ft.	> 100 Ft.	Actual Ft	1 SLBU/Ft

The benefit received from District street lighting is proportional to a parcel’s frontage and lighting intensity. However, corner lot parcels are determined to have a disproportionate benefit received as compared to the length of frontage adjacent to a public street. Therefore, the first 100 feet of side street frontage for corner lot parcels is exempt from assessment for the Street Lighting Benefit component.

Landscaping Benefit Component

The landscaping benefit a parcel receives is based on two (2) primary improvement types: Street improvements (Trees & Medians) and Park & Recreation Facilities.

1. Street Improvements:

- a. **Street Trees:** The maintenance of landscaped street trees on public streets improves the appearance and aesthetic appeal of adjacent properties and

contributes to a positive image of properties within the District. Well maintained street trees on public streets therefore benefit adjacent properties. In addition, the City's Street Tree Planting Master Plan, dated March 1995, calls for the planting of street trees on all public streets within the City. Therefore, the maintenance of street trees is considered to benefit all property with frontage along a public street.

- b. **Street Medians:** The maintenance of medians on public streets improves the appearance and aesthetic appeal of adjacent properties and contributes to a positive image of properties within the District. Well maintained street trees and medians on public streets therefore benefit adjacent properties.
2. **Park & Recreation Facilities:** Well-maintained park and recreation facilities make the City a more desirable place to reside and work. These facilities provide a space for outdoor activities, youth sporting events, physical exercise, etc. and improve quality of life, City aesthetics, and property value.

The landscaping benefit a parcel receives is based on relative maintenance requirements and calculated using Dwelling Units (DU) for residential parcels, length of frontage for non-residential properties, and a combination of both DU and length of frontage for multi-family residential parcels.

The method for calculating a parcel's DU is based on its land use type and proximity to a commercial or residential street. SFR and Residential Condominium ("CONDO") parcels are determined to have one (1) DU and an Accessory Dwelling Unit (ADU) is determined to have half (0.5) of a DU. For Multi-Family Residential (MFR) parcels, the following two (2) formulas are used to calculate a parcel's DU:

1. MFR parcels adjacent to commercial streets*:

$$DU = (0.60 \times A) + (0.40 \times B)$$

A = The Number of Actual Residential Units from 1 through 20

B = The Number of Actual Residential Units Greater than 20

**This includes MFR parcels adjacent to both commercial and residential streets.*

2. MFR parcels adjacent to only residential streets:

$$DU = (0.75 \times A) + (0.50 \times B)$$

A = The Number of Actual Residential Units from 1 through 20

B = The Number of Actual Residential Units Greater than 20

Furthermore, residential parcels are then placed into one (1) of five (5) landscaping zones based on distance from John Davis Park and assigned a Benefit Factor (BF) accordingly. Landscape Benefit Units (LBUs) are then calculated as BU multiplied by DU. Table 3 on the following page provides a summary of BF for Landscape Zones A-E.

TABLE 3		
Landscape Zone	Distance From John Davis Park	Benefit Factor
A	0.00 to 0.25 Miles	1
B	0.25 to 0.50 Miles	0.9
C	0.50 to 0.75 Miles	0.8
D	0.75 to 1.00 Miles	0.7
E	> 1.00 Miles	0.6

Non-residential and MFR parcels adjacent to commercial streets with only street trees (“Landscaping Zone F” or “Zone F”) receive 0.05122 LBUs per one (1) foot of frontage and non-residential and MFR parcels adjacent to commercial streets with both street trees and medians (“Landscaping Zone G” or “Zone G”) receive 0.10244 LBUs per one (1) foot of frontage. Table 4 below provides a summary of LBUs for Landscape Zones F and G.

TABLE 4			
Landscape Zone	Adjacent Landscape Improvements	Frontage Assessed	Landscape Benefit Units
F	Street Trees Only	Actual Ft	0.05122 LBUs/Ft
G	Street Trees and Median	Actual Ft	0.10244 LBUs/Ft

The benefit received from District landscaping is proportional to a parcel’s length of frontage adjacent to a public street and/or number of residential units. However, corner lot parcels are determined to have a disproportionate benefit received as compared to the length of frontage adjacent to a public street. Therefore, the first 100 feet of side street frontage for corner lot parcels is exempt from assessment for the Landscaping Benefit component. As described above, the maintenance of street trees is considered to benefit all property with frontage along public streets. Therefore, a commercial parcel’s length of frontage along a residential street is treated the same as Zone F frontage.

Assessment Calculation

The maximum assessment rate of \$0.37 per SLBU was previously determined based on the total number of SLBUs in the City and the total cost to provide operations and maintenance for public street lighting. A parcel’s maximum assessment for the Street Lighting Benefit Component is determined by multiplying \$0.37 by its calculated SLBUs.

The maximum assessment rate of \$71.65 per LBU was previously determined based on the total number of LBUs in the City and the total cost to provide operations and maintenance for public street medians, street trees, and park and recreation facilities. A parcel’s maximum assessment for the Landscaping Benefit Component is determined by multiplying \$71.65 by its calculated LBUs.

The following sections provide formulas to calculate the LBUs and SLBUs for each land use type within the District:

Single-Family Residential:

The SLBUs and LBUs for an SFR parcel can be calculated using the following formulas:

$$SLBUs = \text{Length of Frontage (LF) along a public street}$$

$$LBUs = BF$$

Single-Family Residential with an ADU:

The SLBUs and LBUs for an SFR parcel with an ADU can be calculated using the following formulas:

$$SLBUs = \text{Length of Frontage (LF) along a public street}$$

$$LBUs \text{ for SFR parcels with an ADU} = 1.5 \times BF$$

Multi-Family Residential:

The SLBUs and LBUs for an MFR parcel can be calculated using the following formulas:

$$SLBUs = (LF^*) + (LF^{**} \times 2) + (LF^{***} \times 4)$$

$$LBUs = (DU \times BF) + (LF^{**} \times 0.05122) + (LF^{***} \times 0.10244)$$

*Length of Frontage along Residential Streets

**Length of Frontage along Zone F Streets

***Length of Frontage along Zone G Streets

Residential Condominiums

For condominium parcels, the total length of frontage of a residential condominium complex is spread to its individual condominium parcels based on units. The SLBUs and LBUs for a residential condominium parcel can be calculated using the following formulas:

$$SLBUs = \frac{(LF^*) + (LF^{**} \times 2) + (LF^{***} \times 4)}{\text{number of residential units for entire condominium complex}}$$

$$LBUs = BF$$

*Length of Frontage along Residential Streets

**Length of Frontage along Zone F Streets

***Length of Frontage along Zone G Streets

Vacant Residential:

Vacant properties are determined to receive half the benefit an improved property receives; therefore, vacant residential parcels are assessed at half the rate of an SFR parcel. The SLBUs and LBUs for a vacant residential parcel can be calculated using the following formulas:

$$SLBUs = LF \text{ along a public street} \times 0.5$$

$$LBUs = BF \times 0.5$$

Commercial:

The SLBUs and LBUs for a commercial parcel can be calculated using the following formulas:

$$SLBUs = (LF^*) + (LF^{**} \times 2) + (LF^{***} \times 4)$$

$$LBUs = ((LF^* + LF^{**}) \times 0.05122) + (LF^{***} \times 0.10244)$$

**Length of Frontage along Residential Streets*

***Length of Frontage along Zone F Streets*

****Length of Frontage along Zone G Streets*

Commercial Condominiums

Similar to residential condominium parcels, the total length of frontage of a commercial condominium complex is spread to its individual condominium parcels based on units. The SLBUs and LBUs for a commercial condominium parcel can be calculated using the following formulas:

$$SLBUs = \frac{(LF^*) + (LF^{**} \times 2) + (LF^{***} \times 4)}{\text{number of commercial condominium units for entire condominium complex}}$$

$$LBUs = \frac{((LF^* + LF^{**}) \times 0.05122) + (LF^{***} \times 0.10244)}{\text{number of commercial condominium units for entire condominium complex}}$$

**Length of Frontage along Residential Streets*

***Length of Frontage along Zone F Streets*

****Length of Frontage along Zone G Streets*

Vacant Commercial:

Vacant properties are determined to receive half the benefit an improved property receives; therefore, vacant commercial parcels are assessed at half the rate of a commercial parcel. The SLBUs and LBUs for a vacant commercial parcel can be calculated using the following formulas:

$$SLBUs = (LF^* \times 0.5) + (LF^{**}) + (LF^{***} \times 2)$$

$$LBUs = ((LF^* + LF^{**}) \times 0.05122 \times 0.5) + (LF^{***} \times 0.10244 \times 0.5)$$

**Length of Frontage along Residential Streets*

***Length of Frontage along Zone F Streets*

****Length of Frontage along Zone G Streets*

Maximum District Assessment:

A parcel's maximum District assessment is determined by multiplying \$0.37 by its respective SLBUs and multiplying \$71.65 by its respective LBUs and summing the total as follows:

$$\text{Maximum District Assessment} = (SLBUs \times \$0.37) + (LBUs \times \$71.65)$$

Exempt Parcels

Parks and public open space do not benefit from the maintenance of street lights and landscaping improvements in that the maintenance is performed for the benefit of and accrues to the surrounding properties. Parks and open space are, therefore, not assessed. Lands which are designated as unbuildable by the County Assessor are treated as open space and not assessed.

The assessment for common areas associated with residential and commercial condominiums has been included in the assessment for the various condominium units. Common areas are, therefore, not assessed.

Public streets, rights of way, utility easements, railroad tracks, and other public land do not benefit and have not been assessed. Utilities were assessed to the degree that they may benefit.

PART E

PROPERTY OWNER LIST AND ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel within the District is shown on the last equalized property tax roll of the County Assessor, by reference, is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the assessment amounts for FY 2026-27 apportioned to each lot or parcel. The total assessment amount for the District is estimated to be \$952,797. The Assessment Roll is on file in the office of the City Clerk.