

RESOLUTION NO. 4318

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLEDAD
ACCEPTING AND APPROVING THE AMENDED ENGINEER'S REPORT AND
ORDERING THE LEVY AND COLLECTION OF AMENDED ASSESSMENTS WITHIN
THE PARKS AND OPEN SPACE MAINTENANCE ASSESSMENT DISTRICT NO. 1,
ANNEXATION NO. 1, ORCHARD VILLAS/MIRAVALE II, FOR
FISCAL YEAR 2008-09**

WHEREAS, on June 4, 2008, the City Council approved Resolution No. 4218 setting the public hearing and approving the preliminary Engineer's Report for the Parks and Open Space Maintenance Assessment District No. 1, Annexation No. 1, Orchard Villas/Miravale II, for Fiscal Year 2008-09; and

WHEREAS, on July 2, 2008, the City Council approved Resolution No. 4254 ordering the levy and collection of assessments within the Parks and Open Space Maintenance Assessment District No. 1, Annexation No. 1, Orchard Villas/Miravale II for Fiscal Year 2008-09; and

WHEREAS, while the proposed assessments contained within the Engineer's Report were based on the mistaken belief that the Miravale II and Orchard Villas subdivisions have been fully developed, and that the City has accepted all new public improvements; in fact, the Orchard Villas subdivision has not been developed at all and only a number of new homes have been built at the Miravale II subdivision, with City acceptance of only certain portions of completed improvements; and

WHEREAS, the City is now compelled to amend the Engineer's Report to correct the improperly calculated assessments and to order and levy the amended assessments.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the City Council of the City of Soledad as follows:

Section 1: The City Council accepts the Amended Engineer's Report for the Parks and Open Space Maintenance Assessment District No. 1, Annexation No. 1, Orchard Villas/Miravale II, for Fiscal Year 2008/2009, attached hereto as Exhibit A, and on the basis of this amended report, hereby finds and determines that:

- i) the land within the identified District will receive special benefit by the operation, maintenance, and servicing of improvements and facilities located within the boundaries of the District; and,
- ii) The District includes all of the lands so benefited; and
- iii) The net amount to be assessed upon lands within the District in accordance with the amended fee for the Fiscal Year 2008-2009 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated benefits to be received by each parcel from the improvements and services, to the extent the same are being provided.

Section 2. The Amended Report and assessments as presented to the City Council and on file in the Office of the City Clerk are hereby confirmed as filed and approved by the City Council.

Section 3. The District provides for the maintenance, servicing, including repair, replacement, removal, and operation of landscape improvements, park maintenance, graffiti removal, water for irrigation and fountains, and associated appurtenances located within the public right-of-way and dedicated landscape easements. Proposed improvements within the District are generally parkways and block walls located throughout the Orchard Villas and Miravale II development. These improvements include turf, ground cover, shrubs and trees, irrigation systems, graffiti removal and walkways. Services provided will include all necessary service, operations and maintenance required to keep the improvements in a healthy, vigorous condition and in proper working order.

Assessments for the District are also being levied to provide funding for the maintenance, operation and servicing of local streetlights in close proximity within approximately 90 feet to certain lots and parcels which provide a direct special benefit to such lots or parcels. The maintenance, operation, and servicing of arterial streetlights which provide a special benefit to all the assessable parcels within the District whether or not such parcels are in close proximity to such lighting.

Section 4. The County Auditor of the County of Monterey shall enter on the County Assessment Roll opposite each eligible parcel of land the amended amount of levy so apportioned by the formula and method outlined in the Amended Report, and such levies shall be collected at the same time and in the same manner as the county taxes are collected pursuant to chapter 4, Article 2, Section 22646 of the Act. After Collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 5. The City Treasurer shall deposit all money representing assessments collected by the County for the District to the credit of a fund known as the "Improvement Fund, City of Soledad, Parks and Open Space Maintenance Assessment District No. 1, Orchard Villas/Miravale II" and such money shall be expended only for the maintenance, operation and servicing of improvements as described in Section 2.

Section 6. The adoption of this Resolution constitutes the District levy for the Fiscal Year commencing July 1, 2008 and ending June 30, 2009.

Section 7. The City Clerk or her designee is hereby authorized and directed to file the amended levy with the County Auditor upon adoption of this Resolution.

Section 8. This Resolution is meant to supersede the provisions of Resolution No. 4254.

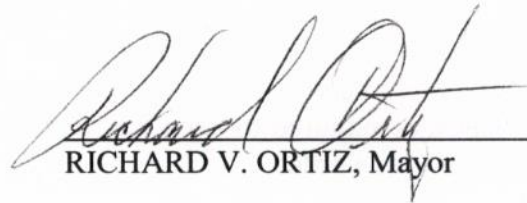
PASSED, APPROVED and ADOPTED at a regular meeting held this 3rd day of December, 2008, by the following vote:

AYES, and in favor thereof, Councilmembers: Martha Camacho, Juan Saavedra, Patricia Stephens, Mayor Pro Tem Christopher Bourke, Mayor Richard Ortiz

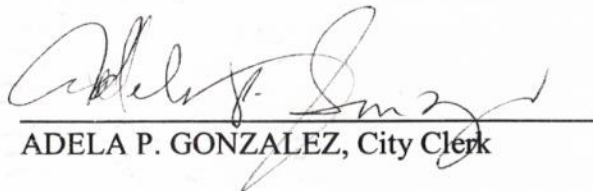
NOES, Councilmembers: None

ABSTAIN, Councilmembers: None

ABSENT, Councilmembers: None


RICHARD V. ORTIZ, Mayor

ATTEST:


ADELA P. GONZALEZ, City Clerk

**CITY OF SOLEDAD
ENGINEER'S AMENDED FINAL ANNUAL
LEVY REPORT**

**Parks and Open Space Maintenance
Assessment District No. 1, Annexation No. 1,
Orchard Villas/Miravale II
Fiscal Year 2008/2009**

**INTENT MEETING: JUNE 4, 2008
PUBLIC HEARING: JULY 2, 2008
AMENDED DECEMBER 4, 2008**



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Exhibit A

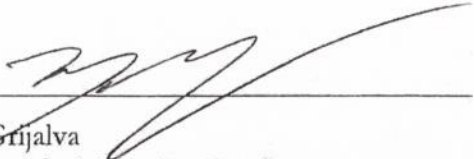
**AMENDED ENGINEER'S REPORT AFFIDAVIT
Parks and Open Space Maintenance Assessment District No. 1
Annexation No. 1, Orchard Villas/Miravale II**

City of Soledad
Monterey County, State of California

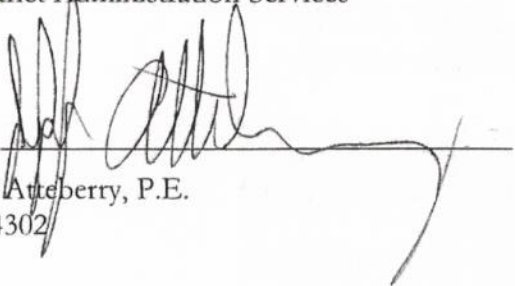
This Report describes the District including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2008/2009 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Monterey County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 3rd day of December, 2008.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Soledad

By: 

Marc Grijalva
District Administration Services

By: 

Jeff Atteberry, P.E.
#34302

CITY CLERK'S CERTIFICATION
Parks and Open Space Maintenance Assessment District No. 1
Annexation No. 1, Orchard Villas/Miravale II

City of Soledad
Monterey County, State of California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Diagram thereto attached, was filed with me on the 3rd day of December, 2008.

ADELA P. GONZALEZ, City Clerk
City of Soledad, Monterey County, California

By: _____


I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Soledad, California, on the 3rd day of December, 2008.

ADELA P. GONZALEZ, City Clerk
City of Soledad, Monterey County, California

By: _____


I HEREBY CERTIFY THAT THE ENCLOSED Engineer's Report, together with the Assessment Diagram thereto attached, was filed with the County Auditor of the County of Monterey on the 3rd day of December, 2008.

ADELA P. GONZALEZ, City Clerk
City of Soledad, Monterey County, California

By: _____


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I. OVERVIEW

A. Introduction

The City of Soledad ("City") annually levies and collects special assessments in order to maintain the improvements within the Diamond Ridge Parks and Open Space Maintenance Assessment District No. 1 ("District"). The District is annually levied pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* ("1972 Act").

This Engineer's Annual Levy Report ("Report") has been prepared in accordance with the provisions of *Chapter 3, Section 22622* of the 1972 Act. This Report describes the District, the improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2008/2009. The proposed assessments are based on the historic and estimated costs to maintain the improvements that provide a special benefit to properties within the District. The costs of improvements and the annual levy including all expenditures, deficits, surpluses, revenues, and reserves are assessed to each parcel within the District proportionate to the parcel's special benefits.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessment Number by the County of Monterey Assessor's Office. The County of Monterey Auditor/Controller uses assessment parcel numbers and specific fund numbers to identify properties assessed for special district benefit assessments on the tax roll.

Pursuant to *Chapter 3, beginning with Section 22620* of the 1972 Act, the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Engineer's Annual Levy Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments contained therein, the City Council will by resolution: order the improvements to be made and confirm the levy and collection of assessments pursuant to *Chapter 4, Article 1, beginning with Section 22640* of the 1972 Act. The assessment rate and method of apportionment described in this Report as approved or modified by the City Council defines the assessments to be applied to each parcel within the District for Fiscal Year 2008/2009.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District. 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. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate contained in this Report as approved by the City Council.

B. Applicable Legislation

On November 5, 1996, California voters approved Proposition 218. This Constitutional amendment was the latest in a series of initiatives altering the revenue-raising discretion of California local agencies. The provisions of the Proposition are set forth in California Constitutional Articles XIII C and XIII D, as follows:

1. Strengthens the general and special tax provisions of Proposition 13 and Proposition 62.
2. Extends the initiative process to all local taxes, assessments, fees, and charges.
3. Adds substantive and procedural requirements to assessments.
4. Adds substantive and procedural requirements to property-related fees and charges.

Proposition 218 requires that beginning July 1, 1997, all new and existing assessments (with some exceptions) conform to new substantive and procedural requirements. However, certain assessments are exempted from the conformity requirement until they are increased. Generally, these exemptions include:

- Assessments used exclusively to fund sidewalks, streets, sewers, water, flood control, drainage systems, or vector control.
- Assessments used exclusively for bond repayments, the cessation of which would violate the Contract Impairment Clause of the U.S. Constitution.
- Assessments previously approved by a majority of voters.
- Assessments approved by all the property owners at the time the assessments were initially imposed.

This Report contains the method of spread, and as such has been prepared in accordance with these requirements. Once the substantive requirements have been met, new procedural requirements must be followed before *new or increased* assessments may be levied. Generally, these procedures include:

- The City must mail notice regarding assessments to all property owners. Each notice must contain an assessment ballot for the property owner to indicate approval or disapproval of the assessment.
- After mailing the notices, the City must hold a public hearing. At the conclusion of the public hearing, the City must tabulate all ballots received, counting each ballot in proportion to the total amount of the assessment. The assessment may be imposed only if 50% or more of the weighted ballots returned support the assessment. (Prior to Proposition 218, an assessment could be imposed if less than a majority of all landowners protested the imposition.)

C. Annexation Boundaries

The **Orchard Villas/Miravale II** Annexation is generally located between Orchard Lane and Granada Street south of Gabilan Drive and on the west of Bryant Canyon Road and east of Orchard Lane. See attached Boundary Map.

II. PLANS AND SPECIFICATIONS

A. General Description of the Annexation and Services

The improvements to be serviced and maintained in the Annexation are park, landscape, and streetlight improvements within City streets, including, but not limited to, personnel, landscape maintenance, electrical energy costs, water usage costs, and all appurtenant facilities required for operation and maintenance of the above mentioned improvements. Such maintenance and servicing shall be authorized by the City Engineer or the City Manager. The specific Annexation as described in this Report shall be known and designated as:

- **City of Soledad Parks and Open Space Maintenance Assessment District No. 1, Annexation No. 1, Orchard Villas/Miravale II.**

This Annexation has specific improvements that provide a special and direct benefit to the parcels within the Annexation. All parcels that are identified as being within the Annexation share in both the cost and the benefits of the improvements. The costs associated with the improvements are equitably spread between all benefiting parcels within the Annexation.

Landscape Improvements

The Annexation provides for maintenance, servicing, including repair, replacement, removal, and operation of landscape improvements, park maintenance, graffiti removal, water for irrigation and fountains, and associated appurtenances located within the public right-of-way and dedicated landscape easements.

Improvements within the Annexation are generally parkways and block walls located throughout the Orchard Villas and Miravale II developments. These improvements include turf, ground cover, shrubs and trees, irrigation systems, graffiti removal, and walkways.

Services provided include all necessary service, operations, and maintenance required to keep the improvements in a healthy, vigorous condition and in proper working order.

Proposed improvements to be maintained within the Annexation include:

Orchard Villas:

- Parcel B – 4,796 SF
- Parcel C – 1,170 SF
- Parcel D – 1,697 SF
- Parcel E – 1,862 SF
- Parcel F – 3,818 SF
- Streetlights along Orchard Lane, Villa Street, Tomasini Trail, Tankersly Street Luchessa Way, Serra Court, Rusconi Court, Camino Arroyo, Davlos Lane, Luna Drive, and Calle Valverde.

Orchard Villas has a total of 13,343 SF of landscaping, plus a future .61 acre park (parcel "G").

Miravale II:

- Unit I, four (4) parcels totaling 10,000 SF. There will be no landscaping in three except for weed control and barrier maintenance. Parcel "C" will be the only parcel with landscaping.
- Unit II, three (3) parcels totaling 12,387 SF
- Unit III, a 7.91 acre park, and five (5) parcels totaling 24,808 SF
- Unit IV, four (4) parcels totaling 18,595 SF
- Streetlights along Bryant Canyon Road, Santa Clara, San Rafael, San Gabriel, La Colina Street, San Antonio, Jones, Westcott, Binsacca, Gabilan Drive, Rojos Way, Rusconi Court, Asilomar Street, Orchard Lane, and additional street within the Miravale II development that are not named at this time.

Miravale II has a total of 65,790 SF of landscaping plus a future 7.91-acre park

The total Annexation will have a total of 79,133 SF of landscaping and 2 future parks totaling 7.91 acres.

Streetlight Improvements

The improvements for the Annexation may be generally described as follows:

"The operation, maintenance, and servicing of streetlight structures and appurtenant facilities".

Assessments for the Annexation are being levied to provide funding for the following:

1. The maintenance, operation, and servicing of local streetlights in close proximity within approximately 90 feet to certain lots and parcels which provide a direct special benefit to such lots or parcels.
2. The maintenance, operation, and servicing of arterial streetlights which provide a special benefit to all the assessable parcels within the Annexation whether or not such parcels are in close proximity to such lighting.

The improvements to be maintained, operated, and serviced within the Annexation are the local and arterial streetlighting system of the City of Soledad that confers special benefit to the Annexation parcels. The specific location of both local and arterial streetlight improvements within the City can be found on the Streetlight Inventory Maps maintained by the City where they are available for inspection. The City also maintains a lamp location list that is a tabulated listing of every street in the Annexation by alphabetical order. Included in the items listed for each lamp are the exact location by street address number and lamp size. Lamps are not placed in specific zones, unless they clearly only benefit certain parcels (e.g., alley lights, main streetlights and petitioned installation areas).

Article XIII D of the California Constitution defines "maintenance and operation expenses" as, "the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care and supervision necessary to properly operate and maintain a permanent public improvement". The Annexation funding includes, but is not limited to, the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures and all appurtenances, electrical energy, supplies, engineering, and incidental costs relating to the maintenance and operation of the local and arterial lighting benefiting the Annexation parcels.

The local streetlighting improvements to be maintained, operated, and serviced within the Annexation include local utility owned streetlights within the right of way of the local public streets located within the boundaries of the Annexation. These lights are all within close proximity to the Annexation parcels identified as receiving local lighting benefit in the Method of Assessment, and as such, provide special benefit to these parcels.

Specifications for streetlighting within the Annexation are indicated within a previously executed contract by and between the City of Soledad and the local utility company, a copy of which is available in the City.

The arterial streetlighting improvements to be maintained, operated, and serviced with the use of Annexation funds include a reasonable allocation of local utility company owned streetlight maintenance, operation, and servicing on the major arterial streets within the City that provide special benefit to the parcels within the City.

At such time there are no arterial streetlights within the district that are to be assessed to the district. The proposed improvements identified above, are subject to change. For details, refer to the approved development plans on file in the office of the City Engineer.

The proposed landscape and streetlight improvements identified above, are subject to change. For details, refer to the approved development plans on file in the office of the City Engineer. Plans and Specifications for the improvements for the Annexation are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The Plans and Specifications are on file in the office of the City Clerk where they are available for public inspection.

III. METHOD OF APPORTIONMENT

A. General

Pursuant to the 1972 Act, the legislative body establishes and determines the "estimated benefit received" by each parcel from the improvements. Additionally, Proposition 218 states:

"In any legal action contesting the validity of any assessment, the burden shall be on the agency to demonstrate that the property or properties in question receive a special benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the property or properties in question."
Article XIII D Section 4f

Therefore, the agency also has a responsibility to identify the benefits conferred on each parcel, (i.e., "special benefit" versus "general benefit"). Proposition 218 defines special benefit as

"... a particular and distinct benefit over and above general benefits conferred on real property located in the Annexation or to the public at large. General enhancement of property value does not constitute 'special benefit.'" Article XIII D Section 2i

This does not necessarily mean, "special benefit" cannot be "estimated benefit".

Proposition 218 requires the City to identify all parcels which have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit to each parcel shall be determined in relationship to the entirety of the public improvements or the maintenance and operation expenses being provided, and

"Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within an Annexation that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." Article XIII D Section 4a (Emphasis added)

B. Assessment Methodology

The net amount to be assessed upon parcels within the Annexation is apportioned by any method, which fairly distributes the net amount among all parcels that receive benefit from improvements within the Annexation.

The benefit formula used within the Annexation may vary. The formula used for the Annexation reflects the composition of the parcels, and the improvements and services provided, to accurately proportion the costs based on estimated special benefit to each parcel.

Equivalent Benefit Units

To assess benefits equitably, it is necessary to relate the different type of parcel improvements to each other. The Equivalent Dwelling Unit (EDU) method of assessment apportionment uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Dwelling Unit (EDU). Every other land use is converted to EDUs based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land use type, size and development.

In Annexation No. 1 single-family residential properties are assigned an EDU of 1.0. The total EDU count in the District is divided into the total Balance to Levy for the District to establish the Levy per EDU (Rate). The Rate is then multiplied by the parcel's individual EDU to establish the parcel's levy amount. Vacant parcels are assigned a reduced EDU count for the fact that there is no benefit to a structure or benefit to a resident from the improvements. A vacant parcel is one in which there is no recorded structural value identified on the latest Secured Roll.

The following shows the EDU factors for each property type found within the District:

<u>Property Type</u>	<u>Factor</u>	<u>Basis</u>
Developed, Residential	1.00	Parcel
Developed, Multi-Family	1.00	Unit
Vacant, Residential	0.30	Acre

The following formulas are used to calculate each property's Maximum Assessment Levy Rate:

$$\textit{Total Balance to Levy} / \textit{Total EDU} = \textit{Levy per EDU (Rate)}$$

$$\textit{Parcel EDU} \times \textit{Levy per EDU (Rate)} = \textit{Parcel Levy Amount}$$

Table 1 below is a sample levy calculation for a parcel in the Annexation.

SAMPLE LEVY CALCULATION

ANNEX	PROP ERTY TYPE	TOTAL BALANCE TO LEVY	TOTAL EDU	=	LEVY PER EDU	×	PARCEL EDU	=	PARCEL LEVY
MAD 1, Orchard Villas/Miravale II	Single Family	\$525,060.59	643	=	\$816.58	×	1.00	=	\$816.58

All assessed lots or parcels of real property within the Annexations are listed on assessment rolls, which are on file in the office of the City Clerk and the City Engineer and are hereby made a part of this report by reference. Each Assessment Roll states the net amount to be assessed upon assessable lands within the Annexation for fiscal year 2008/2009, shows the fiscal year 2008/2009 assessment upon each lot and parcel within the Annexation and describes each assessable lot or parcel of land within the Annexation. These lots and parcels are more particularly described on the county assessment roll, which is on file in the office of the Monterey County Assessor and by reference is made a part of this report.

Commencing with fiscal year 2007/2008, the amount of the assessment for the Annexation is proposed to increase each year based upon the Consumer Price Index, All Urban Consumers, for the San Francisco-Oakland-San Jose Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The Engineer shall compute the percentage difference between the CPI for February of each year and the CPI for the previous February, and shall then adjust the existing assessment by an amount not to exceed such percentage for the following fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such Index, the Engineer shall use the revised index or a comparable system as approved by the Council for determining fluctuations in the cost of living.

C. Benefit

BACKGROUND

The Landscaping and Lighting Act of 1982 provides that assessments may be apportioned upon all assessable lots or parcels of land within a District or Annexation in proportion to the estimated benefits to be received by each lot or parcel from the improvements. In addition, Proposition 218 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. The Proposition provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the Annexation. The general enhancement of property value does not constitute a special benefit.

SPECIAL BENEFIT

Each and every parcel within the proposed annexation, receives a particular and distinct benefit from the improvements over and above general benefits conferred by the improvements.

First, all of the improvements were conditions of approval for the creation or development of the parcels. In order to create or develop the parcels, the City required the original developer to install and guarantee the maintenance of landscaping, streetlighting, ornamental structures, and appurtenant facilities to serve the parcels. Therefore, each and every parcel within the proposed annexation could not have been developed in the absence of the installation and promised maintenance of these facilities.

In addition, the improvements continue to confer a particular and distinct special benefit upon parcels within the Annexation because of the nature of the improvements.

Landscaping

The proper maintenance of landscaping and appurtenant facilities specially benefit parcels within the Annexation by moderating temperatures, providing oxygenation, attenuating noise from adjacent streets and controlling dust for those properties in close proximity to the landscaping, thereby enhancing the environmental quality of the parcels and making them more desirable. The spraying and treating of landscaping for disease reduces the likelihood of insect infestation and other diseases spreading to landscaping located throughout the properties within the Annexation. The proper maintenance of the landscaping, ornamental structures, and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the Annexation through the abatement of graffiti and the screening of properties within the Annexation from arterial streets. Finally, the proper maintenance of landscaping and ornamental structures improves the attractiveness of the properties within the Annexation and provides a positive visual experience each and every time a trip is made to or from the property.

Streetlighting

The special benefit from the maintenance, operation, and servicing of streetlighting within the Annexation only accrues to those parcels within the Annexation located in areas where such lighting is provided. Therefore, parcels outside of the Annexation and/or without local streetlights are not assessed for the cost of providing such maintenance. Generally, a parcel is determined to have streetlighting provided if a streetlight is within approximately 90 feet of the parcel. However, parcels within the Annexation, regardless of location, are considered to benefit from such improvements installed within the Annexation.

Parks

The special benefit from the maintenance of park improvements is determined based on the potential use the property owners within the annexation will receive from the park improvements. Based on City standards, it has been determined that each parcel within the Annexation will benefit from one-tenth of each acre of developed parkland within the City. Using this projection, the total number of acres and future population, only approximately

80% of the proposed parks maintenance within the annexations will be assessed towards the Annexation parcels.

All of the above-mentioned contributes to a specific enhancement of the property values of each of the parcels within the Annexation.

General Benefit

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

The total benefits are thus a combination of the special benefits to the parcels within the Annexation and the general benefits to the public at large and to adjacent property owners. The portion of the total landscape and streetlight maintenance costs, which are associated with general benefits, will not be assessed to the parcels in the Annexation, but will be paid from other City Funds.

Because the landscape improvements are located immediately adjacent to properties within the Annexation and are maintained solely for the benefit of the properties within the Annexation, any benefit received by properties outside of the Annexation is merely incidental. It is estimated that the general benefit portion of the benefit received from the improvements for the Annexation is less than one (1) percent of the total benefit. Nonetheless, the City has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

D. Apportionment

Each fiscal year, the assessments for the parcels within Parks and Open Space Maintenance Assessment District No. 1, Annexation No. 1 will be determined based on the Max Assessment Rate per EDU plus the cost of living adjustment (CPI). This Max Assessment Rate will be brought before the City Council for approval prior to the start of the fiscal year. In addition to the Max Assessment rate, the improvements within the Annexation No. 1 will be reviewed to determine the extent of the improvements accepted for maintenance by the City. If it is determined that a portion of the improvements has either not been installed, or is installed but not accepted by the City for maintenance the Max Assessment rate per EDU will be given a credit. The amount of the credit will equal that portion of the annual maintenance costs associated with that portion of the improvements that is not accepted for maintenance. This will occur until such time that the improvements are complete and fully accepted by the City for maintenance. Final assessments placed on the County tax rolls will reflect any credits for the fiscal year.

For each fiscal year, the parcels within Annexation No. 1 will also be reviewed for their Development Status of either developed or vacant as described under Assessment Methodology. Parcels within Annexation No. 1 will be placed into the following four categories based on their development status.

- **Developed Accepted:** Parcels which have been developed and for which the City has accepted maintenance responsibilities. Parcels in this category will be charged for their proportionate share of the Total Direct and Administration Expenses based on the parcel's share of the Total Max Assessment.
- **Developed Not Accepted:** Parcels which have been or are in the process of being developed and for which the City is not expecting to accept maintenance responsibilities for in this fiscal year. Parcels in this category will be charged for their proportionate share of the Total Administration Expenses plus Park Maintenance of Easements, Graffiti and Operating Reserve Fund Collection based on the parcel's share of the Total Max Assessment.
- **No Development:** Parcels which have not been developed and the City is not expecting to accept maintenance responsibilities for in this fiscal year. Parcels in this category will be charged for their proportionate share of the Total Administration Expenses plus Park Maintenance of Easements and Operating Reserve Fund Collection based on the parcel's share of the Total Max Assessment.
- **Pending Annexation:** Parcels which are within the boundaries of the District but have not been annexed into the City proper. Parcels in this category will not be charged for any expenses.

IV. ANNEXATION BUDGET

A. Description of Budget Items

The following describes the services and costs that are funded through the Annexation, shown in the Annexation Budget, Section IV B.

DIRECT COSTS:

Unless otherwise specified, the improvements and services funded by the Annexation are provided at a consistent level throughout the Annexation.

Landscape Maintenance — Includes costs for materials required to properly maintain the landscaping, irrigation systems, drainage systems, and appurtenant facilities for the landscaped areas within the Annexation. All improvements within the Annexation are maintained and serviced on a regular basis. The frequency and specific maintenance operations required within the Annexation are determined by City staff, but are generally scheduled weekly. All parcels are assessed for this service.

Park Maintenance — Includes costs for materials and labor required to properly maintain the parks throughout the City. This includes the landscaping, irrigation systems, all appurtenant facilities related to the parks, and the costs for materials and labor to maintain the turf and irrigation systems associated with the park. All parcels are assessed for this

service, which includes the costs required for the purchase of necessary equipment to be used in the maintenance of Annexation improvements.

Streetlight Maintenance – Includes the utility costs for electricity required to operate streetlights as well as the regular necessary maintenance of the improvements.

Graffiti Removal — Includes costs to parcels in the Annexation for the removal of graffiti including the cost of labor and materials. Based on information provided by the Public Works Department, 60% of the total cost funded by the Annexation is borne by the residential properties. The balance is considered of general benefit to the community as a whole. Publicly owned properties do not specifically benefit from graffiti removal. The proportion of publicly owned properties to other properties in the Annexation is used as a calculation tool to identify a general benefit component.

ADMINISTRATION COSTS:

City/District Administration, Printing and Advertising - The cost to particular departments and staff of the City for providing the coordination of Annexation services, operations, and maintenance of the Annexation, response to public concerns and education and procedures associated with the levy and collection of assessments. Also includes the costs of contracting with professionals to provide any additional administrative, legal or engineering services specific to the Annexation.

County Collection Fee — The costs to the Annexation for the County to collect assessments on the property tax bills.

LEVY BREAKDOWN:

Maximum Levy per Benefit Unit — This is the total amount to be levied and collected through assessments for the current fiscal year. The balance to levy represents the sum of total direct and administration costs, the reserve account/other revenue source, the beginning balance and the contribution replenishment.

B. Annexation Budget

**City of Soledad
Parks and Open Space Maintenance
Assessment District No. 1, Annexation No. 1, Orchard Villas/Miravale II
Fiscal Year 2008/2009 Budget**

Expenditure Items	2008/09 Budget
Landscape Maintenance (Easements)	\$79,450.00
Park Maintenance	313,470.00
Street Lights	48,230.00
Graffiti	45,000.00
Operating Reserve Fund Collection	34,321.37
Total Direct Expenses	\$520,471.37
City Administration	34,000.00
District Administration	7,500.00
Printing & Advertising	1,000.00
County Collection Fee	1,420.88
Total Administration Expenses	\$43,920.88
TOTAL DIRECT & ADMIN EXPENSES	\$564,392.25
Total Collections/(Credits)	0.00
TOTAL OF EXPENSES	\$564,392.25
Max Assessment Levy Rate per EDU	\$866.28
Total EDU Count	651.51
Total Levy at Max Rate	\$564,392.25

APPENDIX A - ANNEXATION BOUNDARY MAP

The Boundary Map for the Annexation has been submitted to the City in the format required under the Act. They are, by reference, made part of this Report. The boundary map is available for inspection at the office of the City Clerk during normal business hours.

The identification, lines, and dimensions of each parcel within the Annexation are those lines and dimensions shown on the Assessor's Maps of Monterey County for the year in which this Report was prepared and are incorporated by reference and made part of this Report.

The following boundary map for the district identifies the Assessment Areas corresponding to the Development Status categories from the preceding Assessment Methodology section.

APPENDIX B – 2008/2009 ASSESSMENT ROLL

Each lot or parcel within the Annexation shall be identified by the parcel as shown on the County Assessor's map for the year in which this Report is prepared.

Non-assessable lots or parcels include government-owned land, school sites, public utility-owned property, and land principally encumbered by public rights-of-way. These parcels will not be assessed. Sites currently zoned for multi-family will not be included within this Annexation at this time. Parcels that are not within the City limits at the time of approval of this report will receive a credit in the amount of their assessments resulting in a zero assessment. Until such time as the parcels subdivide and are annexed into the City's jurisdiction these parcels will not be assessed.

For fiscal year 08/09 parcels within Annexation No. 1 have been placed into the following Development status categories.

- **Developed Accepted:** Parcels which have been developed and for which the City has accepted maintenance responsibilities. Assessment Area 5 on the District Boundary Map. Parcels in this category will be charged for their proportionate share of the Total Direct and Administration Expenses based on the parcel's share of the Total Max Assessment. The credit for parcels within Area 5 will be \$603.09 per EDU for fiscal year 08/09 resulting in an assessment of \$263.19 per EDU.
- **Developed Not Accepted:** Parcels which have been or are in the process of being developed and for which the City is not expecting to accept maintenance responsibilities for in this fiscal year. Assessment Areas 4 & 6 on the District Boundary Map. Parcels in this category will be charged for their proportionate share of the Total Administration Expenses plus Park Maintenance of Easements, Graffiti and Operating Reserve Fund Collection based on the parcel's share of the Total Max Assessment. The credit for parcels within Areas 4 & 6 will be \$677.12 per EDU for fiscal year 08/09 resulting in an assessment of \$189.16 per EDU.
- **No Development:** Parcels which have not been developed and the City is not expecting to accept maintenance responsibilities for in this fiscal year. Assessment Areas 1 & 2 on the District Boundary Map. Parcels in this category will be charged for their proportionate share of the Total Administration Expenses plus Park Maintenance of Easements and Operating Reserve Fund Collection based on the parcel's share of the Total Max Assessment. The credit for parcels within Areas 1 & 2 will be \$798.87 per EDU for fiscal year 08/09 resulting in an assessment of \$67.41 per EDU.
- **Pending Annexation:** Parcels which are within the boundaries of the District but have not been annexed into the City proper. Assessment Area 3 on the District Boundary Map. Parcels in this category will not be charged for any expenses. The credit for parcels within Area 3 will be \$866.28 per EDU for fiscal year 08/09 resulting in an assessment of \$0.00 per EDU.

Parcels within these development status categories will receive a credit in their Max Assessment Rate as described under the Apportionment section of this report.

Maintenance Assessment District No. 1,

Annexation No. 1,

Fiscal Year 2008/2009

Assessment Roll

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-441-013-000	No Development	6.4530	5,590.10	67.41	435.00
022-441-018-000	No Development	1.0000	866.28	67.42	67.42
022-441-019-000	No Development	2.8086	2,433.03	67.41	189.32
022-511-001-000	Developed-Not Accepted	0.0579	50.16	189.16	10.96
022-511-002-000	Developed-Not Accepted	0.0537	46.52	189.16	10.16
022-511-003-000	Developed-Not Accepted	0.0345	29.89	189.16	6.52
022-511-004-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-005-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-006-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-007-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-008-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-511-009-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-511-010-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-011-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-012-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-013-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-014-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-015-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-016-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-017-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-018-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-019-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-020-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-021-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-076-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-077-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-511-078-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-079-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-026-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-027-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-028-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-029-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-030-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-031-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-032-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-033-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-034-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-035-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-036-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-037-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-038-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-039-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-040-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-041-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-042-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-043-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-044-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-045-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-046-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-047-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-048-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-049-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-050-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-051-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-052-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-053-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-054-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-055-000	Developed Accepted	1.0000	866.28	866.28	866.28

Maintenance Assessment District No. 1,
Annexation No. 1,
Fiscal Year 2008/2009
Assessment Roll

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-511-056-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-057-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-058-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-059-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-060-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-061-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-062-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-063-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-064-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-065-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-066-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-067-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-068-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-069-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-070-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-071-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-072-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-073-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-512-001-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-002-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-003-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-004-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-005-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-006-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-007-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-008-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-009-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-010-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-011-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-012-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-013-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-014-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-015-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-016-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-017-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-018-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-019-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-020-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-021-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-022-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-023-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-024-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-025-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-026-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-027-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-028-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-029-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-030-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-031-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-032-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-033-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-034-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-035-000	Developed-Not Accepted	0.0390	33.78	189.16	7.38
022-512-036-000	Developed-Not Accepted	0.0654	56.65	189.16	12.38
022-512-037-000	Developed-Not Accepted	0.0708	61.33	189.16	13.39
022-512-038-000	Developed-Not Accepted	0.0600	51.98	189.16	11.34
022-512-039-000	Developed-Not Accepted	0.0600	51.98	189.16	11.34
022-512-040-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80

Intenance Assessment District No. 1,
 Annexation No. 1,
 Fiscal Year 2008/2009
 Assessment Roll

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-512-041-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-042-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-043-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-044-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-045-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-046-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-047-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-048-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-049-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-050-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-051-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-052-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-053-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-054-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-055-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-056-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-057-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-058-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-059-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-060-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-061-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-062-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-063-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-064-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-065-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-066-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-512-067-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-068-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-069-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-070-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-071-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-072-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-073-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-513-001-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-002-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-003-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-004-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-005-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-006-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-007-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-008-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-009-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-010-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-011-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-012-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-013-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-014-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-015-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-016-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-017-000	Developed-Not Accepted	0.0480	41.58	189.16	9.08
022-513-018-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-001-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-002-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-003-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-004-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-005-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-006-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-007-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68

Maintenance Assessment District No. 1,
Annexation No. 1,
Fiscal Year 2008/2009
Assessment Roll

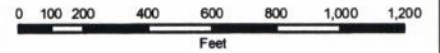
APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-514-066-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-067-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-068-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-069-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-070-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-071-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-072-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-073-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
257-111-001-000	No Developement	1.2000	1,039.54	67.41	80.90
257-111-020-000	No Developement	4.7790	4,139.95	67.41	322.16
257-111-022-000	Pending Annexation	12.5325	10,856.65	0.00	0.00
Totals:		118.1794	102,376.45		65,158.39



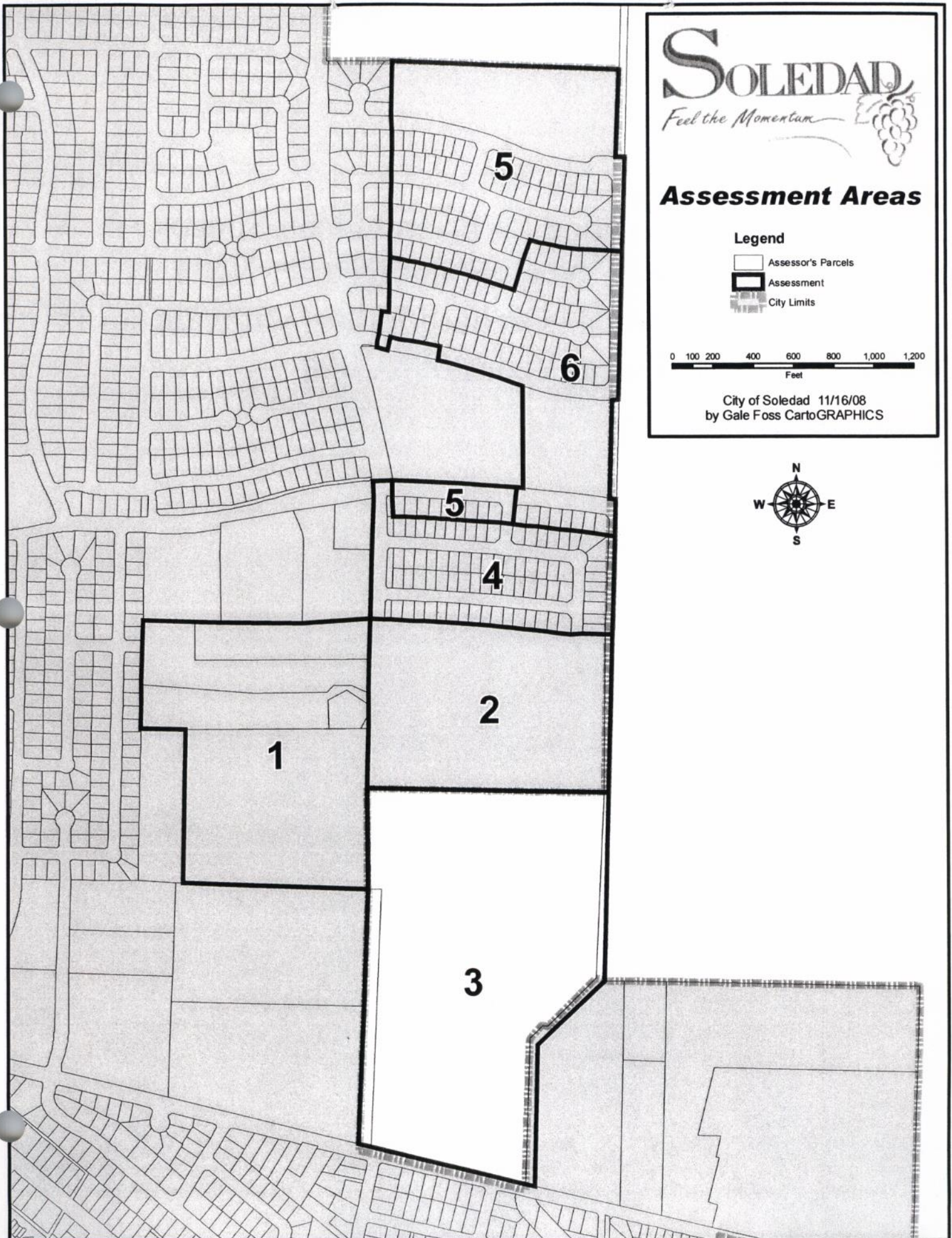
Assessment Areas

Legend

-  Assessor's Parcels
-  Assessment
-  City Limits



City of Soledad 11/16/08
by Gale Foss CartoGRAPHICS



**City of Soledad Parks and Open Space
Maintenance Assessment District No. 1,
Annexation No. 1. Orchard Villas/Miravale II,
Fiscal Year 2008/2009**

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-441-013-000	No Development	6.4530	5,590.10	67.41	435.00
022-441-018-000	No Development	1.0000	866.28	67.42	67.42
022-441-019-000	No Development	2.8086	2,433.03	67.41	189.32
022-511-001-000	Developed-Not Accepted	0.0579	50.16	189.16	10.96
022-511-002-000	Developed-Not Accepted	0.0537	46.52	189.16	10.16
022-511-003-000	Developed-Not Accepted	0.0345	29.89	189.16	6.52
022-511-004-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-005-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-006-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-007-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-511-008-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-511-009-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-511-010-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-011-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-012-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-013-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-014-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-015-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-016-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-017-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-018-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-019-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-020-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-021-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-076-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-077-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-511-078-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-079-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-026-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-027-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-028-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-029-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-030-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-031-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-032-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-033-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-034-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-035-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-036-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-037-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-038-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-039-000	Developed Accepted	1.0000	866.28	866.28	866.28

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-511-040-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-041-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-042-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-043-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-044-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-045-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-046-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-047-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-048-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-049-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-050-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-051-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-052-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-053-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-054-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-055-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-056-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-057-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-058-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-059-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-060-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-061-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-062-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-063-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-064-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-065-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-066-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-067-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-068-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-069-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-070-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-071-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-072-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-511-073-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-512-001-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-002-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-003-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-004-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-005-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-006-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-007-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-008-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-512-009-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-010-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-011-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-012-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-013-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-014-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-015-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-016-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-017-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-018-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-019-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-020-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-021-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-022-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-023-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-024-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-025-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-026-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-027-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-028-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-029-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-030-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-031-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-032-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-033-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-034-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-035-000	Developed-Not Accepted	0.0390	33.78	189.16	7.38
022-512-036-000	Developed-Not Accepted	0.0654	56.65	189.16	12.38
022-512-037-000	Developed-Not Accepted	0.0708	61.33	189.16	13.39
022-512-038-000	Developed-Not Accepted	0.0600	51.98	189.16	11.34
022-512-039-000	Developed-Not Accepted	0.0600	51.98	189.16	11.34
022-512-040-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-041-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-042-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-043-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-044-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-045-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-046-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-047-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-048-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-049-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-050-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-512-051-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-052-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-053-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-054-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-055-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-056-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-057-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-058-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-059-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-060-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-061-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-062-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-063-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-064-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-065-000	Developed Accepted	0.0360	31.19	866.28	31.18
022-512-066-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-512-067-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-068-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-069-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-070-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-071-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-072-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-512-073-000	Developed-Not Accepted	0.0360	31.19	189.16	6.80
022-513-001-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-002-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-003-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-004-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-005-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-006-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-007-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-008-000	Developed Accepted	1.0000	866.28	866.28	866.28
022-513-009-000	Developed Accepted	0.0420	36.38	866.28	36.38
022-513-010-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-011-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-012-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-013-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-014-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-015-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-016-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-513-017-000	Developed-Not Accepted	0.0480	41.58	189.16	9.08
022-513-018-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-001-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-514-002-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-003-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-004-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-005-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-006-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-007-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-008-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-009-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-010-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-011-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-012-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-013-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-014-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-015-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-016-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-017-000	Developed-Not Accepted	0.0390	33.78	189.16	7.38
022-514-018-000	Developed-Not Accepted	0.0420	36.38	189.16	7.94
022-514-019-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-020-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-021-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-022-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-023-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-024-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-025-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-026-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-027-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-028-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-029-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-030-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-031-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-032-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-033-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-034-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-035-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-036-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-037-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-038-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-039-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-040-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-041-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-042-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-043-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-514-044-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-045-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-046-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-047-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-048-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-049-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-050-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-051-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-052-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-053-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-054-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-055-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-056-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-057-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-058-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-059-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-060-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-061-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-062-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-063-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-064-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-065-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-066-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-067-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-068-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-069-000	Developed-Not Accepted	1.0000	866.28	189.16	189.16
022-514-070-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-071-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-072-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
022-514-073-000	Developed-Not Accepted	0.0300	25.99	189.16	5.68
257-111-001-000	No Development	1.2000	1,039.54	67.41	80.90
257-111-020-000	No Development	4.7790	4,139.95	67.41	322.16
257-111-022-000	Pending Annexation	12.5325	10,856.65	0.00	0.00
Totals:		118.1794	102,376.45		65,158.39