

RESOLUTION NO. 4319

**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 BENEFIT ASSESSMENT DISTRICT NO. 2, 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 Benefit Assessment District No. 2, Orchard Villas/Miravale II, for Fiscal Year 2008-09; and

WHEREAS, on July 2, 2008, the City Council approved Resolution No. 4255 ordering the levy and collection of assessments within the Benefit Assessment District No. 2, 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 Benefit Assessment District No. 2, 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, and operation of the following described improvements: street sweeping, storm drain lines, including necessary cleaning, repairs replacement, electric current, supervision, debris removal, pest abatement, engineering and inspection, and any other items of work necessary and incidental for the proper maintenance and operation thereof. Maintenance and operation also includes additions, improvements and enlargements on those improvements described in the Report.

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. 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, Benefit Assessment District No. 2, 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. 4255.

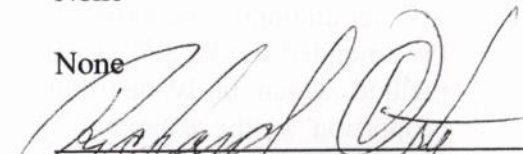
PASSED, APPROVED and ADOPTED at a regular meeting held this 3rd day of December, 2008, by the following vote:

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

NOES, Councilmembers: None

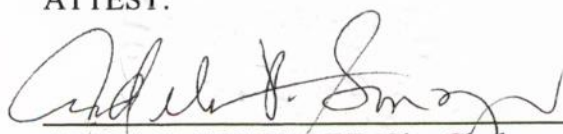
ABSTAIN, Councilmembers: None

ABSENT, Councilmembers: None



RICHARD V. ORTIZ, Mayor

ATTEST:



ADELA P. GONZALEZ, City Clerk

**CITY OF SOLEDAD
ENGINEER'S AMENDED FINAL ANNUAL
LEVY REPORT**
City of Soledad Benefit Assessment
District No. 2, 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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Memphis, TN
Oakland, CA

Orlando, FL
Phoenix, AZ
Sacramento, CA

Exhibit "A"


AMENDED ENGINEER'S REPORT AFFIDAVIT
City of Soledad Benefit Assessment District No. 2
Orchard Villas/Miravale II

City of Soledad
Monterey County, State of California

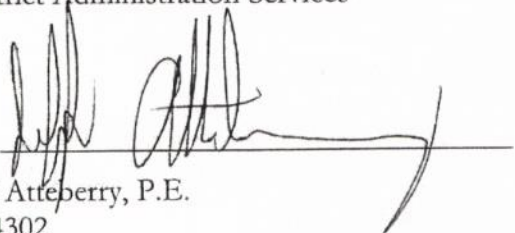
This Report describes the District including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2008/2009 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Monterey County Assessor's maps for a detailed description 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
City of Soledad Benefit Assessment District No. 2
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 City of Soledad Benefit Assessment District No. 2 ("District"). The District and is annually levied pursuant to the *Benefit Assessment Act of 1982, Chapter 6.4 of Division 2 of the California Government Code* ("1982 Act").

This Engineer's Annual Levy Report ("Report") has been prepared in accordance with the provisions of *Section 54716* of the 1982 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.

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 reducing the revenue-raising discretion of California local governments. The provisions of the Proposition, now California Constitutional Articles XIII C and XIII D, can be summarized in four general areas:

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 assessment was 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 notices 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. District Boundaries

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

II. PLANS AND SPECIFICATIONS

A. General Description of the District and Services

Maintenance and operation of the following described improvements are of a local nature and are located on public lands within said district. Maintenance and operation includes street sweeping, storm drain lines, including necessary cleaning, repairs, replacement, electric current, supervision, debris removal, engineering and inspection, and any other items of work necessary and incidental for the proper maintenance and operation thereof. Maintenance and operation also includes additions, improvements and enlargements thereto which may hereafter be made on the previously described work within the following streets and on appurtenant improvements plans:

Maintenance and operations as described above for the improvements located on the following streets.

Orchard Villas:

Serra Court, Rusconi Court, Villas Street, Camino Arroyo, Luchessa Way, Orchard Lane, Tomasini Trail, Davlos Lane, Tankersly Street, Luna Drive, and Calle Val Verde

Miravale II:

Santa Clara, Binsacca, San Rafael, Westcott, San Gabriel, Pura, La Colina Street, Jones, San Antonio Bryant Canyon Road, Gabilan Drive, Rojos Way, Rusconi Court, Asilomar Street, Rusconi Court., Orchard Lane, currently un-named streets.

Miravale II – Storm Drain Channel:

Bryant Canyon Storm Drainage Channel

Maintenance and operation of the following described improvements are of a local nature and are located on public lands within said district. Maintenance and operation includes necessary cleaning, repairs, replacement, electric current, supervision, debris removal, pest abatement, engineering and inspection, and any other items of work necessary and incidental for the proper maintenance and operation thereof. Maintenance and operation also includes additions, improvements and enlargements thereto which may hereafter be made on the previously described work within the following streets and on appurtenant improvements plans:

Miravale II:

Eight (8) acre underground storm water retention facility as shown on the approved improvement plans for the Miravale II subdivision and any subsequent revisions and as on the approved Miravale II tentative map .

Incidental costs including contingencies and assessment district incidentals including engineering, printing, and notices to property owners, collection costs, legal fees, administration, and supervision, are assessed to the District on the same basis as the improvements specified above.

For improvement details, refer to the approved development plans on file in the office of the City Engineer.

III. METHOD OF APPORTIONMENT

A. General

Pursuant to the 1982 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 District is apportioned by any method which fairly distributes the net amount among all parcels that receive benefit from improvements within the District.

The benefit formula used within the District may vary. The formula used for the District reflects the composition of the parcels and the improvements and services provided to accurately proportion the costs based on the 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 BAD No. 2 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 in the City's Districts:

<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:

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

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

Table 1 below is a sample levy calculation for a typical residential parcel.

SAMPLE LEVY CALCULATION

DIST.	PROPERTY TYPE	TOTAL BALANCE TO LEVY	TOTAL EDU	=	LEVY PER EDU	×	PARCEL EDU	=	PARCEL LEVY
2, Orchard Villas/Miravale II	Single Family	\$108,482.84	643	=	\$168.71	×	1.00	=	\$168.71

All assessed lots or parcels of real property within the District 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 District for fiscal year 2008/2009, shows the fiscal year 2008/2009 assessment upon each lot and parcel within the District and describes each assessable lot or parcel of land within the District. 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 District 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 Benefit Assessment Act of 1982 provides that assessments may be apportioned upon all assessable lots or parcels of land within a District 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 District. The general enhancement of property value does not constitute a special benefit.

SPECIAL BENEFIT

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

First, 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 storm water control structures and appurtenant facilities to serve the parcels. Therefore, each and every parcel within the District 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 District because of the nature of the improvements. The proper maintenance of storm water control, and appurtenant facilities specially benefit parcels within the District by alleviating excess water during periods of rain. This allows individual parcels to be used to their fullest extent.

The proper maintenance of streets and appurtenant facilities specially benefits parcels within the District by providing for the safe and efficient movement of people and goods within motor vehicles. This allows individual parcels to be used to their fullest extent, which provides a specific enhancement of each of the parcels within the District.

All of the above-mentioned contributes to a specific enhancement of each of the parcels within the District.

GENERAL BENEFIT

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

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

Because the drainage facilities and streets are located immediately adjacent to properties within the District and are maintained solely for the benefit of the properties within the District, any benefit received by properties outside of the District is merely incidental. It is estimated that the general benefit portion of the benefit received from the improvements for the District 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 BAD No. 2 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 BAD 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 BAD No. 2 will also be reviewed for their Development Status of either developed or vacant as described under Assessment Methodology. Parcels within BAD No. 2 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 & 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 Storm drain Maintenance Expenses 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 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. DISTRICT BUDGET

A. Description of Budget Items

The following describes the services and costs that are funded through the District, shown in Section IVB, the District Budgets.

DIRECT COSTS:

Detention Basin Maintenance - Includes the costs for labor required to properly maintain the drainage system. Includes the costs of maintaining and/or replacing the equipment needed for satisfactory operation of the system.

Storm Drain Maintenance - Includes costs for labor required to properly maintain the pipeline. Includes the costs of maintaining and/or replacing the equipment needed for satisfactory operation of the pipeline.

Bryant Canyon Channel - Includes costs for labor required to properly maintain the channel. Includes the costs of maintaining and/or replacing the equipment needed for satisfactory operation of the channel.

Street Sweeping - Includes costs for labor required to properly maintain the streets. Includes the costs of maintaining and/or replacing the equipment needed to properly maintain the streets.

Engineering and Inspection - Includes costs for engineering and periodic inspection by City staff.

ADMINISTRATION COSTS:

City/District Administration, Printing and Advertising - The cost to particular departments and staff of the City for providing the coordination of District services, operations, and maintenance of the District, 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 District.

County Collection Fee - The costs to the District 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. District Budget

Fiscal Year 2008/2009 Budget

Expenditure Items	2008/09 Budget
Detention Basin Maintenance	\$34,850.00
Stormdrain Maintenance	10000
Bryant Canyon Channel	2500
Street Sweeping	39600
Engineering	1,424.00
Inspection	5,697.00
Operating Reserve Fund Collection	7,330.12
Total Direct Expenses	\$101,401.12
City Administration	6,400.00
District Administration	7,500.00
Printing & Advertising	1,000.00
County Collection Fee	293.56
Total Administration Expenses	\$15,193.56
TOTAL DIRECT & ADMIN EXPENSES	\$116,594.68
Total Collections/(Credits)	0.00
TOTAL OF EXPENSES	\$116,594.68
Max Assessment Levy Rate per EDU	\$178.96
Total EDU Count	651.51
Total Levy at Max Rate	\$116,594.68

APPENDIX A - DISTRICT BOUNDARY MAP

The boundary map for the District has been submitted to the City Clerk in the format required under the Act and is included herein as part of this Report. The boundary map is available for inspection at the office of the City Clerk during normal business hours. 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 District 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 District at this time.

For fiscal year 08/09 parcels within BAD No. 2 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 & Administration Expenses based on the parcel's share of the Total Max Assessment. The credit for parcels within Area 5 will be \$0.00_per EDU for fiscal year 08/09 resulting in an assessment of \$178.96 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 Storm drain Maintenance Expenses based on the parcel's share of the Total Max Assessment. The credit for parcels within Areas 4 & 6 will be \$59.86 per EDU for fiscal year 08/09 resulting in an assessment of \$119.10 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 based on the parcel's share of the Total Max Assessment. The credit for parcels within Areas 1 & 2 will be \$155.64 per EDU for fiscal year 08/09 resulting in an assessment of \$23.32 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. 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. The credit for parcels within Area 3 will be \$178.96 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.

Benefit Assessment
 District No. 2, Orchard Villas/Miravale II
 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	6.45	1,154.83	23.32	150.48
022-441-018-000	No Development	1.00	178.96	23.32	23.32
022-441-019-000	No Development	2.81	502.63	23.32	65.50
022-511-001-000	Developed-Not Accepted	0.06	10.36	119.10	6.90
022-511-002-000	Developed-Not Accepted	0.05	9.61	119.10	6.40
022-511-003-000	Developed-Not Accepted	0.03	6.17	119.10	4.12
022-511-004-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-005-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-006-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-007-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-008-000	Developed Accepted	0.04	6.44	178.96	6.44
022-511-009-000	Developed Accepted	0.04	6.44	178.96	6.44
022-511-010-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-011-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-012-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-013-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-014-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-015-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-016-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-017-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-018-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-019-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-020-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-021-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-076-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-077-000	Developed Accepted	0.04	6.44	178.96	6.44
022-511-078-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-079-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-026-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-027-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-028-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-029-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-030-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-031-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-032-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-033-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-034-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-035-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-036-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-037-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-038-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-039-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-040-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-041-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-042-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-043-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-044-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-045-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-046-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-047-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-048-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-049-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-050-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-051-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-052-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-053-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-054-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-055-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-056-000	Developed Accepted	1.00	178.96	178.96	178.96

Benefit Assessment
 District No. 2, Orchard Villas/Miravale II
 Fiscal Year 2008/2009
 Assessment Roll

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-511-057-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-058-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-059-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-060-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-061-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-062-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-063-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-064-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-065-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-066-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-067-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-068-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-069-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-070-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-071-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-072-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-073-000	Developed Accepted	1.00	178.96	178.96	178.96
022-512-001-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-002-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-003-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-004-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-005-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-006-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-007-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-008-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-009-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-010-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-011-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-012-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-013-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-014-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-015-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-016-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-017-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-018-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-019-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-020-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-021-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-022-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-023-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-024-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-025-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-026-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-027-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-028-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-029-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-030-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-031-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-032-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-033-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-034-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-035-000	Developed-Not Accepted	0.04	6.98	119.10	4.64
022-512-036-000	Developed-Not Accepted	0.07	11.70	119.10	7.80
022-512-037-000	Developed-Not Accepted	0.07	12.67	119.10	8.44
022-512-038-000	Developed-Not Accepted	0.06	10.74	119.10	7.16
022-512-039-000	Developed-Not Accepted	0.06	10.74	119.10	7.16
022-512-040-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-041-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-042-000	Developed-Not Accepted	0.04	6.44	119.10	4.30

Benefit Assessment
 District No. 2, Orchard Villas/Miravale II
 Fiscal Year 2008/2009
 Assessment Roll

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-512-043-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-044-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-045-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-046-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-047-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-048-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-049-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-050-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-051-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-052-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-053-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-054-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-055-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-056-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-057-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-058-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-059-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-060-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-061-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-062-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-063-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-064-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-065-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-066-000	Developed Accepted	1.00	178.96	178.96	178.96
022-512-067-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-068-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-069-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-070-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-071-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-072-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-073-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-513-001-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-002-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-003-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-004-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-005-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-006-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-007-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-008-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-009-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-010-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-011-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-012-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-013-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-014-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-015-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-016-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-017-000	Developed-Not Accepted	0.05	8.59	119.10	5.72
022-513-018-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-001-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-002-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-003-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-004-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-005-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-006-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-007-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-008-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-009-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-010-000	Developed-Not Accepted	0.03	5.37	119.10	3.58

Benefit Assessment
 District No. 2, Orchard Villas/Miravale II
 Fiscal Year 2008/2009
 Assessment Roll

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-514-011-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-012-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-013-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-014-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-015-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-016-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-017-000	Developed-Not Accepted	0.04	6.98	119.10	4.64
022-514-018-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-514-019-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-020-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-021-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-022-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-023-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-024-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-025-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-026-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-027-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-028-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-029-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-030-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-031-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-032-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-033-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-034-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-035-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-036-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-037-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-038-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-039-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-040-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-041-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-042-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-043-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-044-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-045-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-046-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-047-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-048-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-049-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-050-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-051-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-052-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-053-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-054-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-055-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-056-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-057-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-058-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-059-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-060-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-061-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-062-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-063-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-064-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-065-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-066-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-067-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-068-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-069-000	Developed-Not Accepted	1.00	178.96	119.10	119.10




Benefit Assessment
 District No. 2, Orchard Villas/Miravale II
 Fiscal Year 2008/2009
 Assessment Roll

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-514-070-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-071-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-072-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-073-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
257-111-001-000	No Developement	1.20	214.75	23.32	27.98
257-111-020-000	No Developement	4.78	855.25	23.32	111.46
257-111-022-000	Pending Annexation	12.53	2,242.82	0.00	0.00
Totals:		118.1794	21,149.39		15,196.66



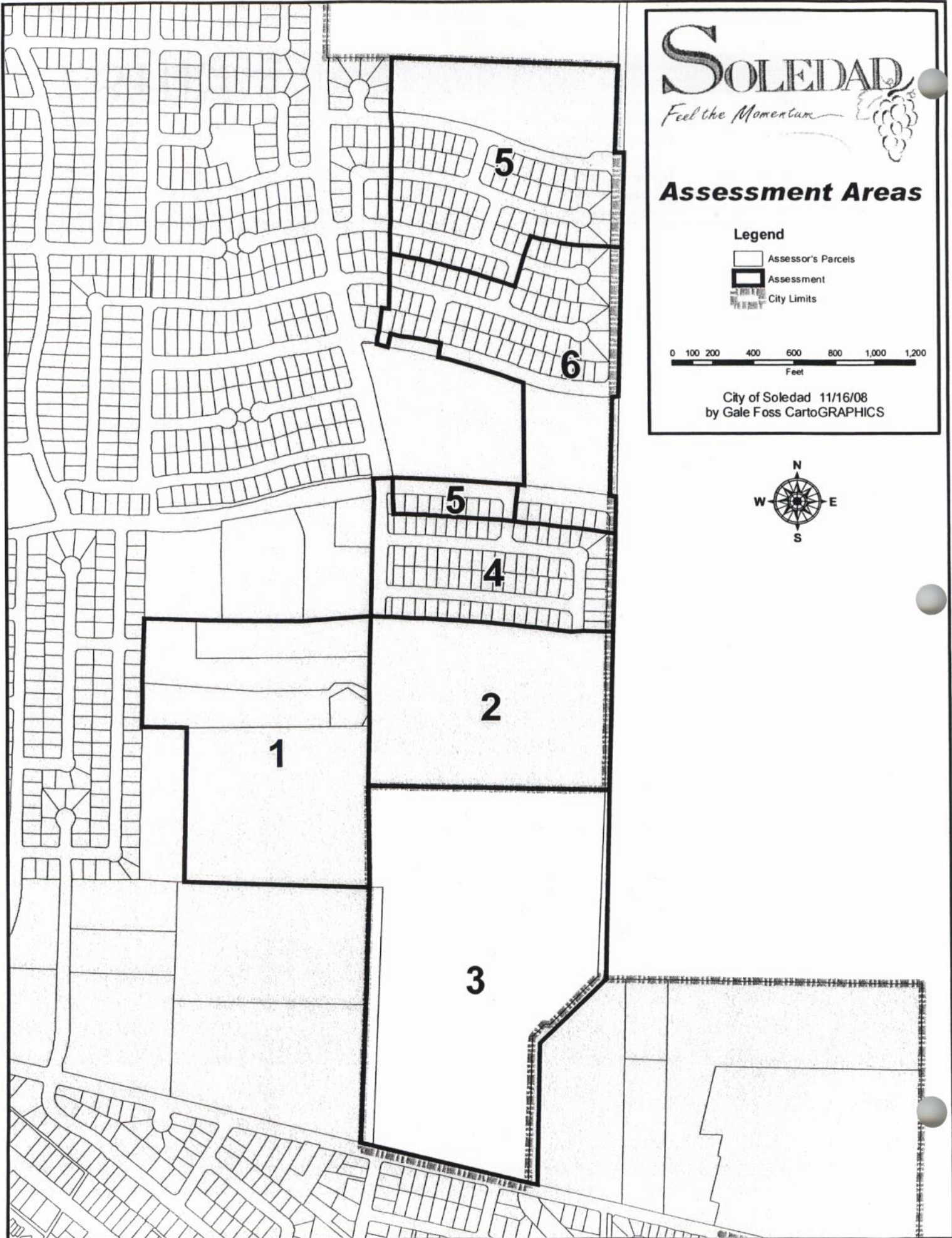
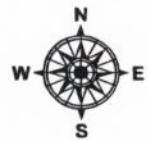
Assessment Areas

Legend

-  Assessor's Parcels
-  Assessment
-  City Limits



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



City of Soledad Benefits
Assessment District No. 2,
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	6.45	1,154.83	23.32	150.48
022-441-018-000	No Development	1.00	178.96	23.32	23.32
022-441-019-000	No Development	2.81	502.63	23.32	65.50
022-511-001-000	Developed-Not Accepted	0.06	10.36	119.10	6.90
022-511-002-000	Developed-Not Accepted	0.05	9.61	119.10	6.40
022-511-003-000	Developed-Not Accepted	0.03	6.17	119.10	4.12
022-511-004-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-005-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-006-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-007-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-511-008-000	Developed Accepted	0.04	6.44	178.96	6.44
022-511-009-000	Developed Accepted	0.04	6.44	178.96	6.44
022-511-010-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-011-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-012-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-013-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-014-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-015-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-016-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-017-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-018-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-019-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-020-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-021-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-076-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-077-000	Developed Accepted	0.04	6.44	178.96	6.44
022-511-078-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-079-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-026-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-027-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-028-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-029-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-030-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-031-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-032-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-033-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-034-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-035-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-036-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-037-000	Developed Accepted	1.00	178.96	178.96	178.96

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-511-038-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-039-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-040-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-041-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-042-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-043-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-044-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-045-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-046-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-047-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-048-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-049-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-050-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-051-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-052-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-053-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-054-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-055-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-056-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-057-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-058-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-059-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-060-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-061-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-062-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-063-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-064-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-065-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-066-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-067-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-068-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-069-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-070-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-071-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-072-000	Developed Accepted	1.00	178.96	178.96	178.96
022-511-073-000	Developed Accepted	1.00	178.96	178.96	178.96
022-512-001-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-002-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-003-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-004-000	Developed-Not Accepted	0.04	6.44	119.10	4.30

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-512-005-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-006-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-007-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-008-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-009-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-010-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-011-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-012-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-013-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-014-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-015-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-016-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-017-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-018-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-019-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-020-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-021-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-022-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-023-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-024-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-025-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-026-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-027-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-028-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-029-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-030-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-031-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-032-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-033-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-034-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-035-000	Developed-Not Accepted	0.04	6.98	119.10	4.64
022-512-036-000	Developed-Not Accepted	0.07	11.70	119.10	7.80
022-512-037-000	Developed-Not Accepted	0.07	12.67	119.10	8.44
022-512-038-000	Developed-Not Accepted	0.06	10.74	119.10	7.16
022-512-039-000	Developed-Not Accepted	0.06	10.74	119.10	7.16
022-512-040-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-041-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-042-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-043-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-044-000	Developed-Not Accepted	0.04	6.44	119.10	4.30

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-512-045-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-046-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-047-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-048-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-049-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-050-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-051-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-052-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-053-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-054-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-055-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-056-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-057-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-058-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-059-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-060-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-061-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-062-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-063-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-064-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-065-000	Developed Accepted	0.04	6.44	178.96	6.44
022-512-066-000	Developed Accepted	1.00	178.96	178.96	178.96
022-512-067-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-068-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-069-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-070-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-071-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-072-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-512-073-000	Developed-Not Accepted	0.04	6.44	119.10	4.30
022-513-001-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-002-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-003-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-004-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-005-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-006-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-007-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-008-000	Developed Accepted	1.00	178.96	178.96	178.96
022-513-009-000	Developed Accepted	0.04	7.52	178.96	7.52
022-513-010-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-011-000	Developed-Not Accepted	0.04	7.52	119.10	5.00

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-513-012-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-013-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-014-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-015-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-016-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-513-017-000	Developed-Not Accepted	0.05	8.59	119.10	5.72
022-513-018-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-001-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-002-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-003-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-004-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-005-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-006-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-007-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-008-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-009-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-010-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-011-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-012-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-013-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-014-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-015-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-016-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-017-000	Developed-Not Accepted	0.04	6.98	119.10	4.64
022-514-018-000	Developed-Not Accepted	0.04	7.52	119.10	5.00
022-514-019-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-020-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-021-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-022-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-023-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-024-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-025-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-026-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-027-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-028-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-029-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-030-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-031-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-032-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-033-000	Developed-Not Accepted	0.03	5.37	119.10	3.58

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
022-514-034-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-035-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-036-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-037-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-038-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-039-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-040-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-041-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-042-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-043-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-044-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-045-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-046-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-047-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-048-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-049-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-050-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-051-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-052-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-053-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-054-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-055-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-056-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-057-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-058-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-059-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-060-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-061-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-062-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-063-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-064-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-065-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-066-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-067-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-068-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-069-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-070-000	Developed-Not Accepted	1.00	178.96	119.10	119.10
022-514-071-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-072-000	Developed-Not Accepted	0.03	5.37	119.10	3.58
022-514-073-000	Developed-Not Accepted	0.03	5.37	119.10	3.58

APN Format	Development Status	EDU	2008/09 Max Assessment	Applied Rate Per EDU	2008/09 Charge
257-111-001-000	No Development	1.20	214.75	23.32	27.98
257-111-020-000	No Development	4.78	855.25	23.32	111.46
257-111-022-000	Pending Annexation	12.53	2,242.82	0.00	0.00
Totals:		118.1794	21,149.39		15,196.66