



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT

June 27, 2023

SUBJECT: Resolution of Confirming the Engineer's Report, Diagram, Annual Assessment, and Directing the Auditor of Yuba County to Levy and Collect Assessments for Fiscal Year 2023-24 in the Wheatland-Premier Grove Landscaping and Lighting Assessment District (Including Park Place Annexation)

PREPARED BY: Steve Wong, Finance Director

Recommendation

It is recommended the City hold a public hearing, consider all public comments and subsequently approve Resolution No. 27-23 that would approve the Engineer's Report, confirm the diagram and assessment and order the levy of the continued assessments for fiscal year 2023-24 for the Wheatland-Premier Grove Landscaping and Lighting Assessment District (including Park Place Annexation) as the final step in levying the continued assessments.

Result of Recommended Action

The City will order the levy of the continued assessments for fiscal year 2023-24 and will cause those levies to be submitted by SCI Consulting Group to the Yuba County Auditor to be included on the 2023-24 property tax bills.

Conclusion

It is recommended the City approve Resolution No. 27-23 that would approve the Engineer's Report to confirm the diagram and assessment and order the levy of continued assessments for fiscal year 2023-24 for the Wheatland-Premier Grove Landscaping and Lighting District (Including the Park Place Annexation).

Attachments

1. Resolution No. 27-23
2. Engineer's Report Wheatland-Premier Grove Landscaping and Lighting District [Including Park Place Annexation]

RESOLUTION NO. 27-23

**CONFIRMING ENGINEER'S REPORT, DIAGRAM,
ANNUAL ASSESSMENT, AND DIRECTING AUDITOR OF YUBA COUNTY
TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2023-24 IN THE
WHEATLAND-PREMIER GROVE LANDSCAPING AND LIGHTING DISTRICT
(INCLUDING PARK PLACE ANNEXATION)**

WHEREAS the City Council of the City of Wheatland ("Council") adopted its Resolution Initiating Proceedings for the preparation and filing of an annual report for Fiscal Year 2023-24 pursuant to Chapter 3 of the Landscape and Lighting Act of 1972; and

WHEREAS the Annual Engineer's Report was filed as directed, and the Council adopted its resolution of intention to continue and collect assessments within the Wheatland-Premier Grove Landscaping and Lighting District for fiscal year 2023-24, and a public hearing was called thereon, to be held on June 27, 2023, at 6:00 p.m., at the Wheatland Community Center at 101 C Street, Wheatland, California. Notice of the hearing was given in the time and manner required by law; and

WHEREAS at the public hearing, the Council afforded to every interested person an opportunity to make a protest to the annual report either in writing or orally, and the Council considered each protest; and

WHEREAS upon the conclusion of the hearing the Council determined that no modifications to the Engineer's Report were necessary and that a majority protest did not exist.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WHEATLAND, AS FOLLOWS:

1. The Council hereby adopts and confirms the Annual Engineer's Report and the diagram and assessment as set forth in the Annual Engineer's Report for the Wheatland Premier Grove Landscaping and Lighting District; and

2. The adoption of this Resolution constitutes the levy of the assessment on each of the lots or parcels in the above identified landscape and lighting assessment districts for Fiscal Year 2023-24 as follows:

WHEATLAND-PREMIER GROVE LANDSCAPING AND LIGHTING DISTRICT

Wheatland Ranch	\$ 340.36
Premier Grove	\$ 144.24
Park Place	\$ 222.08

PASSED AND ADOPTED this 27th day of June 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Rick West
Mayor, City of Wheatland

ATTEST: _____

Fiscal Year 2023-24

ENGINEER'S REPORT

Wheatland-Premier Grove Landscaping and Lighting District [Including Park Place Annexation]

JUNE 2023

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND ARTICLE
XIIID OF THE CALIFORNIA CONSTITUTION

Engineer of Work:


SCI Consulting Group
Public Finance Consulting Services

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Wheatland-Premier Grove Landscape and Lighting District

City Council

Rick West, Mayor
Robert Coe, Vice Mayor
Lisa McIntosh
Angela Teter
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Finance Consultant

Steve Wong

City Clerk

Lisa Thomason

Engineer of Work

SCI Consulting Group
John W. Bliss, M.Eng., P.E.
President and Lead Assessment Engineer

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Introduction

Overview

The Wheatland-Premier Grove Landscaping and Lighting Assessment District (the "District") provides funding for the maintenance, servicing and improvement for the following: landscaping, irrigation, street lights, detention basin, frontage wall and park for the Wheatland Ranch subdivision; street lights for the Premier Grove subdivision; and landscaping, irrigation, street lights, open space, drainage area and park for the Park Place subdivision.

This Engineer's Report ("Report") was prepared to establish the budget for the Improvements (as described below) that will be funded by the 2023-24 assessments and other revenue and to determine the special benefits received from the Improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

Following submittal of this Report to the City of Wheatland City Council (the "Council") for preliminary approval, the Council may, by Resolution, call for the Public Hearing on the assessments for landscaping maintenance and improvements. This hearing is scheduled for June 27, 2023 at 6:00 p.m. After the close of the hearing, the Council may take action to approve the continuation of the assessments for fiscal year 2023-24. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller in August 2023 for inclusion on the property tax roll for Fiscal Year 2023-24.

Legal Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which specially benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article 13C and 13D of the California Constitution based on the following factors:

1. The District is divided into separate zones of benefit, and the assessment revenue derived from real property in each zone is extended only on specifically identified Improvements and/or maintenance and servicing of those Improvements in that zone and other Improvements in the District that confer special benefits to property in that zone.
2. The use of zones of benefit ensures that the improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such Improvements provide a direct advantage to the property in the zone.
3. Due to their proximity to the assessed parcels, the Improvements and maintenance thereof financed with assessment revenues in each zone benefit the properties in that zone in a manner different in kind from the benefit that other parcels of real property in the District derive from such Improvements, and the benefits conferred on such property in each zone are more extensive and direct than a general increase in property values.

4. The assessments paid in each zone of benefit are proportional to the special benefit that each parcel within that zone receives from such Improvements and the maintenance thereof because:
 - a. The specific Improvements and maintenance and utility costs thereof in each zone and the costs thereof are specified in this Engineer's Report; and
 - b. Such improvement and maintenance costs in each zone are allocated among different types of property located within each zone of benefit, and equally among those properties which have similar characteristics and receive similar special benefits.

Dahms v. Downtown Pomona Property

On June 8, 2009, the Court of Appeal approved a benefit assessment for property in the downtown area of the City of Pomona. In Dahms, the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided only to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the Court of Appeal overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the calculation of the assessment amount on city-owned parcels.

Compliance with Current Law

This Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the District; and the improvements provide a direct advantage to property in the District that would not be received in absence of the Assessments.

This Report is consistent with *Buetz*, *Dahms*, and *Greater Golden Hill* because, the improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall proportional special benefit to each property.

Plans & Specifications

The Act requires the Report to include “plans and specifications” that show and describe the existing and proposed “Improvements” (as defined at section 22525 of the Act) that will benefit the property in the District. Consistent with the Act the Improvements are described as follows:

Installation, Maintenance and Servicing of public improvements and facilities (including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, playground equipment, landscape corridors, adjacent streets, sidewalks, curbs and gutters, storm drainage systems, Public Lighting Facilities, fencing, entry monuments, signage, frontage and retention walls, other landscaping facilities), and related labor, materials, supplies, utilities, equipment, and Incidental Expenses in and for the parks, landscape areas, detention basins and other Public Places in the District owned or maintained by the City of Wheatland. (Collectively the “Improvements.”)

Installation means the construction and installation of landscaping, park, detention basin and related improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, and lights. Other capitalized words and phrases in this section shall have the meanings as defined in the Act.

Fiscal Year 2023-24 Estimate of Cost and Budget

The Act requires the Report to estimate the costs of the Improvements for the fiscal year, including estimates for the total costs for the Improvements for the year, the amount of any surplus or deficit to be carried over from a previous fiscal year, and the amount of funding contributions made from sources other than assessment revenue. After determining these amounts, the Report then must calculate the net amount to be assessed upon assessable lands within the District.

Figure 1: Cost and Budget

Wheatland-Premier Grove Landscaping & Lighting District Benefit Assessment Estimate of Cost for Fiscal Year 2023-24			
Improvements Cost:			
Wheatland Ranch: Unit 1 & Unit 2			
Equipment Purchase and Maintenance		\$	71,612
Maintenance and Operation ¹	\$ 56,834		
Street Lights	\$ 7,496		
Administration	\$ 2,998		
Incidentals	\$ 4,284		
Premier Grove			
Equipment Purchase and Maintenance		\$	9,580
Maintenance and Operation ¹	\$ 7,436		
Street Lights	\$ 1,183		
Administration	\$ 418		
Incidentals	\$ 543		
Park Place			
Equipment Purchase and Maintenance		\$	64,109
Maintenance and Operation ¹	\$ 49,761		
Street Lights	\$ 7,919		
Administration	\$ 2,795		
Incidentals	\$ 3,634		
Total Budget		\$	145,300
Total Benefit of Services and Related Expenses		\$	71,612
Wheatland Ranch (Zone 1) SFE Units			188
Benefit received per Single Family Equivalent Unit		\$	381
Total Benefit of Services and Related Expenses		\$	9,580
Premier Grove (Zone 2) SFE Units			49
Benefit received per Single Family Equivalent Unit		\$	196
Total Benefit of Services and Related Expenses		\$	64,109
Park Place (Zone 3) SFE Units			209
Benefit received per Single Family Equivalent Unit		\$	307
Less:			
District Contribution for General Benefits		\$	10,171
District Contribution toward Special Benefits		\$	17,659
		\$	27,830
Total Landscaping & Lighting District		\$	117,470
(Net Amount to be Assessed)			
Budget Allocation:			
Wheatland Ranch	Total	Assessment	Total
	SFE Units	per SFE	Assessment
	188	\$340.36	\$63,987.68
Premier Grove	Total	Assessment	Total
	SFE Units	per SFE	Assessment
	49	\$144.24	\$7,067.76
Park Place	Total	Assessment	Total
	SFE Units	per SFE	Assessment
	209	\$222.08	\$46,414.72

¹⁾ Includes park and landscaping maintenance, and adjacent curb and gutter, storm drainage, streets and other infrastructure.

Method of Assessment Apportionment

This section of the Engineer's Report includes an explanation of the benefits derived from the installation, maintenance and servicing of the Improvements for Wheatland Ranch, Premier Grove and Park Place and the methodology used to apportion the total assessment to properties within the District.

The District consists of all Assessor Parcels within the three subdivisions. The method used for apportioning the assessment is based upon the proportional special benefits derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be continued based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Improvements or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from

maintenance and improvements such as those within by the District. These types of special benefit are summarized as follows:

- A. Proximity to Improved Park and Landscaped Areas Within the Assessment District.
- B. Access to Improved Park and Landscaped Areas Within the Assessment District.
- C. Improved Views Within the Assessment District.
- D. Extension of a Property's Outdoor Areas and Green Spaces for Properties Within Proximity to the Improvements.
- E. Improved Nighttime Visibility and Safety from Streetlights.

The SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- ◆ Proximity
- ◆ Expanded or Improved Access
- ◆ Views

The decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity To Improved Park And Landscaped Areas Within The Assessment District

Only the specific properties within close proximity to the Improvements are included in the District. Therefore, property in the District enjoys unique and valuable proximity and

access to the Improvements that the public at large and property outside the District do not share.

In absence of the assessments, the Improvements would not be provided and the park and landscape areas in the District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

Access To Improved Park And Landscaped Areas Within The Assessment District

Since the parcels in the District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the District.

Improved Views Within The Assessment District

The City, by maintaining these park and landscaped areas, provides improved views to properties in the Assessment District. The properties in the District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

Extension Of A Property's Outdoor Areas And Green Spaces For Properties Within Proximity To The Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the District, the residential and other benefiting properties in the District do not have large outdoor areas and green spaces. The park and landscaped areas within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

Improved Nighttime Visibility And Safety From Streetlights

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and night. Streetlighting also provides special benefit as it increases neighborhood safety and reduces the likelihood of crime on the proximate parcels.

General Versus Special Benefit And Quantification Of General Benefit

In light of *Beutz v. County of Riverside* (2010) and *Golden Hill Neighborhood Association v. City of San Diego* (2011), the City has reevaluated the Proposition 218 requirement regarding special and general benefits. Proposition 218 requires an assessing agency to separate the general benefits from the special benefits of a public improvement or service, estimate the quantity of each in relation to the other, and limit the assessment amount to the portion of the improvement or service costs attributable to the special benefits. The courts in Golden Hill and Beutz determined that there usually will be some general benefit associated with a parks improvement project and park-related services because residents and others who don't reside in the assessment district probably will use the parks at least to some degree. The separation and quantification of general and special benefits requires an apportionment of the cost of the service or improvement between the two benefit types and assessing assessment district property owners only for the portion of the cost representing special benefits to the assessment district property. General benefits cannot be funded by assessment revenue. Rather, the funding must come from other sources. The city therefore has analyzed the quantity or extent to which the general public may reasonably be expected to use or benefit from the parks and landscape areas in relation to the quantity or extent to which residents of the assessment district use and benefit from the parks and landscape areas.

Although the parks and landscape areas may be available to the general public at large, they have been specifically designed, located and created to provide additional and improved public resources for property inside the District, and not the public at large. Other properties that are either outside the District, or within the District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the District that would not be provided in absence of the Assessments.

Special Note Regarding General Benefit and the *SVTA v. SCCOSA* Decision:

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits

received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In the re-analysis of general benefit, the city determined that there are several attributes and features relating to the parks and landscaped areas that discourage and limit use by persons who do not reside near the parks and landscape areas: there are no bathrooms; there are no parking lots; the areas are small; the areas are designed for passive use and short duration of use (e.g. less than one hour); there are no ball fields for organized sports teams and play; the areas are not located on major streets; and, the areas are not destination parks. For similar reasons, these attributes and features make the parks and landscape areas much more usable by those who reside within close walking distance.

City police officers, other staff persons and council members over the years also have observed the patterns of usage of the parks and landscape areas and the persons who use those areas. Based on these observations, the city has determined that the vast majority of the persons who use these areas reside in close proximity, that it is extremely rare for someone to drive to park at and use these areas, and that it is extremely rare for someone to walk to these areas from outside the District.

Based on these observations and the park/landscape area attributes and features that discourage and limit use by persons outside the District area, the city has determined that approximately 8% of the persons who use the parks and landscape areas walk or drive to the areas from outside the District.

Regarding the street lighting, it benefits both pedestrians and drivers who reside in the District area as well as those pedestrians and drivers from outside the District (i.e., those walking or driving through or into the District). Because the District involves residential subdivisions with no major arterial roads and few through roads, the vast majority of the walking and driving in the District is by those who reside in the area. City police officers, other staff persons and council members over the years have observed the drivers and pedestrians in the District area. Based on these observations, the city has determined that approximately 3% of the drivers and pedestrians on the District streets with lighting reside outside the District.

With 8% of park usage by non-District residents and 3% benefit from street lighting to non-District residents, the city next must determine the overall percentage of use and benefit attributable to the general benefit. It is difficult to calculate or reconcile the overall general benefit from these percentages; therefore, the city has determined that the most appropriate calculation is to average the two. In averaging the percentages, the city estimates and determines that the overall general benefit from the Improvements is 7%. The budget on page 6 shows that the amount and portion of city funding of the

improvement costs from sources other than assessment revenue is \$26,078, or 19%, which exceeds the 7% general benefit.

Method of Assessment

After separating out the general benefits, the second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative special benefit received by each property in relation to a single-family home, or, in other words, on the basis of Single-Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Report, all properties are designated a SFE value, which is each property's relative special benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

Assessment Apportionment

The Improvements for Wheatland Ranch, Premier Grove and Park Place would provide direct and special benefit to properties in this District. Wheatland Ranch, Premier Grove and Park Place are residential single family development projects. As such, each residential property receives similar benefit from the Improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

Appeals and Interpretation

Any property owner who claims that the assessment levied on its property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the City Manager or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the City Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the City Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the City Manager or his or her designee is authorized to refund to the property

owner the amount of any approved reduction. Any property owner, who disagrees with the decision of the City Manager or her or his designee, may refer their appeal to the City Council of the City of Wheatland and the decision of the City Council of the City of Wheatland shall be final.

Assessment

WHEREAS, the City Council of the City of Wheatland, County of Yuba, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), adopted its Resolution Initiating Proceedings for the Formation of the Landscaping and Lighting Assessment District;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting a description of the Improvements, an estimate of the costs of the Improvements, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Wheatland, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount of the costs of the Improvements and related incidental expense to be paid by the District for the fiscal year 2023-24 is as follows:

Figure 2: Summary of Cost Estimates

Estimate of Improvement Cost for FY 2023-24	Wheatland Ranch Units 1 & 2	Premier Grove	Park Place
Maintenance and Operation ¹	\$ 56,834	\$ 7,532	\$ 49,761
Street Lights	\$ 7,496	\$ 1,183	\$ 7,919
Administration	\$ 2,998	\$ 418	\$ 2,795
Incidentals	\$ 4,284	\$ 543	\$ 3,634
Contribution from other sources ²	\$ (7,624)	\$ (2,609)	\$ (17,695)
Total Budget	\$ 63,988	\$ 7,068	\$ 46,415
Budget to Assessment			
Total Budget	\$ 63,988	\$ 7,068	\$ 46,415
Total SFE Units	188	49	209
Total per SFE	\$340.36	\$144.24	\$222.08

1) Includes park and landscaping maintenance, and adjacent curb and gutter, storm drainage, streets and other infrastructure

2) General Fund, Public Works fund, etc.

As required by the Act, the Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the District. The distinctive number of each parcel or lot of land in the Wheatland-Premier Grove Landscaping and Lighting District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the related incidental expenses, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment in the Report.

The assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The assessment is subject to an annual adjustment based on the change in the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 4%.

In the event that the actual assessment rate for any given year is not increased by an amount equal to the minimum of 4% or the yearly CPI change plus any CPI change in previous years that was in excess of 4%, the maximum authorized assessment shall increase by this amount. In such event, the maximum authorized assessment shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years. The CPI change above 4% can be used in a future year when the CPI adjustment is below 4%.

The 2023-24 rate for Wheatland Ranch (Zone 1) is \$340.36 per SFE, Premier Grove (Zone 2) is \$144.24 per SFE, and Park Place (Zone 3) is \$222.08 per SFE which is a 7.09% increase and the maximum allowed rate for each zone.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Yuba for the fiscal year 2023-24. For a more particular description of the parcel, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Yuba County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Rolls, the amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the District.

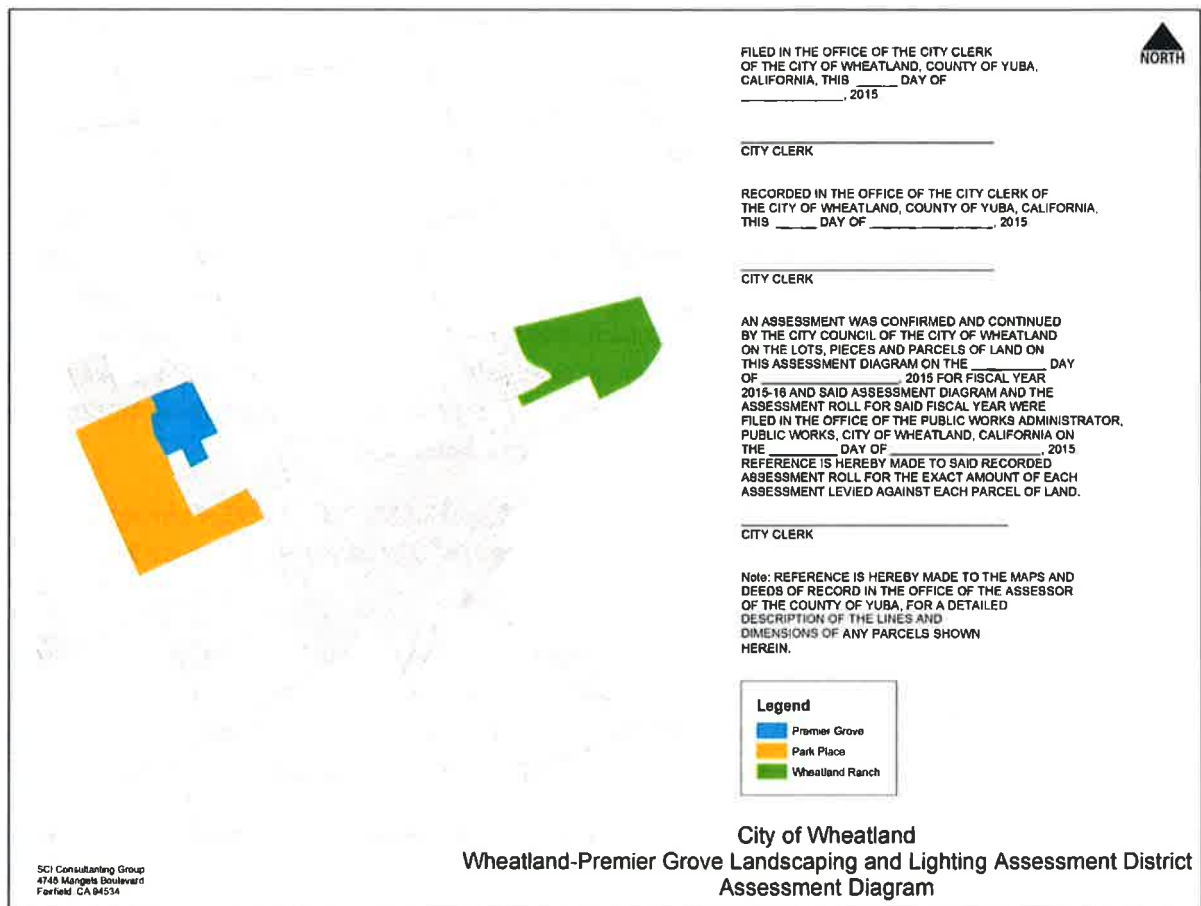
Dated: June 27, 2023



Engineer of Work
By John W. Bliss
John W. Bliss, License No. C052091

Assessment Diagram

The boundaries of the Landscaping and Lighting District are displayed on the following Assessment Diagrams.



Assessment Roll, FY 2023-24

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the City Clerk is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.