



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT

June 8, 2021

SUBJECT: Wheatland-Premier Grove Landscape and Lighting District – Approve Engineer’s Report and Set June 22, 2021 as the Date for the Hearing on the Levy of Assessments

PREPARED BY: Susan Mahoney, Finance Director

Recommendation

Adopt Resolution 18-21, approving the Engineer’s Report for the Levy of Annual Assessments for fiscal year ending June 2022 for the Wheatland-Premier Grove Landscaping and Lighting Assessment District (the “District”) which includes the Wheatland Ranch subdivision, the Premier Grove subdivision, and the Park Place subdivision and setting the date for the public hearing for the Council’s final action upon the Engineer’s Report and the assessments therein.

Background/Discussion

Each year a budget is established to determine the cost of providing services and to determine the proportional amount to assess benefiting parcels within the District. This a three-step process. Step 1 was approved by Council at their April 13, 2021 meeting (Resolution 14-21). The consulting firm of SCI Consulting Group has prepared the fiscal year 2022 Engineer’s Report for the District. The methodology of allocating the costs for work done in the District is the same as the previous year. The process allows for an annual CPI adjustment of up to 4.0%. For this year, a 2.0% increase is being proposed. The public hearing for the Council’s determination whether the public interest, convenience and necessity require the improvements and this Council’s final action upon the Engineer’s Report and the assessments therein has been set for Tuesday June 22, 2021, at 6:30 p.m. via Zoom video conferencing. Adopting the attached Resolution 18-21 completes Step 2 of the process.

Step 1 - Pass a resolution directing the preparation of the Annual Engineer’s Report. The Engineer’s Report establishes a budget for the services that will be funded by the fiscal year 2020-21 assessments and the method of assessment apportionment to lots and parcels.
Step 2 - Pass a resolution of intention to continue the assessments, preliminary approval of the Engineer’s Report and provide notice of a Public Hearing.
Step 3 - Pass a resolution approving the Engineer’s Report and ordering the levy of the assessment for fiscal year 2020-21.

Alternatives

None, approving of the Engineer's Report and public notice of the hearing date is required by law.

Fiscal Impact

The cost of preparing the Engineer's Report is paid for by the District. Properties directly benefitted by improvements and maintenance will be assessed proportionately. General benefits will be paid for from the City's General Fund. The fiscal year 2022 General Fund contribution is estimated to be \$33,900.

Attachments

1. Resolution 18-21
2. Draft Engineer's Report

**CITY OF WHEATLAND
RESOLUTION NO. 18-21**

**A RESOLUTION OF THE INTENTION TO LEVY ASSESSMENTS FOR
FISCAL YEAR 2021-22, FOR THE WHEATLAND-PREMIER GROVE LANDSCAPING
AND LIGHTING ASSESSMENT DISTRICT (INCLUDING PARK PLACE
ANNEXATION) PRELIMINARILY APPROVING ENGINEER'S REPORT, AND
PROVIDING FOR NOTICE OF HEARING**

WHEREAS, the City Council of the City of Wheatland (the "Council") is the elected governing authority of the Council located in the County of Yuba, State of California; and

WHEREAS, on December 6, 2001 this Council adopted a resolution initiating proceedings for the Formation of a Lighting and Landscaping District for the Wheatland Premier Grove Landscaping and Lighting Assessment District (the "Assessment District"). Pursuant to this resolution on, Shilts Consultants, Inc., (now known as SCI Consulting Group) the Engineer of Work, prepared an Engineer's Report in accordance with Section 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution on. Subsequent to this, this council approved the annexation of the Park Place Subdivision to the District. The Report has been made, filed with the City Clerk, and duly considered by the Council and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Wheatland, (the "Council"), State of California, that it is the intention of this Council to continue to levy and collect assessments within the Assessment District for fiscal year 2021-22; and

BE IT FURTHER RESOLVED that within the District, the existing and proposed improvements are generally described as the install action, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, ground cover, shrubs and trees, street frontages, drainage systems, lighting, fencing, entry monuments, other landscaping facilities, graffiti removal and repainting, and labor, materials, supplies, utilities, detention basins and equipment, as applicable, for property owned or maintained by the City of Wheatland. Installation means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting, and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, and detention basins. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements; and

BE IT FURTHER RESOLVED that the Assessment District consists of the lots and parcels shown on the boundary map on the Assessment District on file with the City Clerk, and reference is hereby made to such map for further particulars; and

BE IT FURTHER RESOLVED that an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index for Northern California (the San Francisco Bay Area Index) as of December of each succeeding year (the “CPI”), with a maximum annual adjustment not to exceed 4.0%, was also authorized by the assessment ballot proceeding conducted in 2001, and that the allowable adjustment of 2.0% will be made this year; and

BE IT FURTHER RESOLVED that estimated cost of funding the Services described in the Report and funded by the Assessment for fiscal year 2021-22 is approximately \$59,160 for Wheatland Ranch; \$ 6,444 for Premier Grove and \$43,118 for Park Place. This cost results in a proposed assessment rate of \$314.68 for Wheatland Ranch; \$131.52 for Premier Grove and \$205.32 for Park Place, per single family equivalent benefit unit for fiscal year 2021-22.

BE IT FURTHER RESOLVED that Reference is hereby made to the Report for a full and detailed description of the Improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District; and

BE IT FURTHER RESOLVED that the public hearing shall be held, before this Council in the Wheatland Community Center, located at 101 C Street, Wheatland, California 95692 as follows: on Tuesday, June 22, 2021, at the hour of 6:30 p.m. via Zoom video conferencing for the Council’s determination of whether the public interest, convenience and necessity require the improvements and this Council’s final action upon the Engineer’s Report and the assessments therein; and

The foregoing Resolution was approved by the City Council of the City of Wheatland at a special meeting held on June 8, 2021, at the hour of 6:30 p.m. at Wheatland Community Center, located at 101 C Street, Wheatland, California.

Rick West
Mayor, City of Wheatland



CITY OF WHEATLAND

**WHEATLAND-PREMIER GROVE LANDSCAPING AND LIGHTING DISTRICT
(INCLUDING PARK PLACE ANNEXATION)**

ENGINEER'S REPORT

JUNE 2021

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

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WHEATLAND-PREMIER GROVE LANDSCAPE AND LIGHTING DISTRICT

CITY COUNCIL

Rick West, Mayor
Robert Coe, Vice Mayor
Lisa McIntosh
Jay Pendergraph
Pamela Shelton

FINANCE DIRECTOR

Susan Mahoney

CITY CLERK

Lisa Thomason

ENGINEER OF WORK

SCI Consulting Group

TABLE OF CONTENTS

INTRODUCTION	1
OVERVIEW	1
LEGAL ANALYSIS	1
COMPLIANCE WITH CURRENT LAW	3
PLANS & SPECIFICATIONS	4
FISCAL YEAR 2021-22 ESTIMATE OF COST AND BUDGET	5
ESTIMATE OF ANNUAL COST OF IMPROVEMENTS	5
METHOD OF ASSESSMENT APPORTIONMENT	7
DISCUSSION OF BENEFIT	7
BENEFIT FACTORS.....	8
GENERAL VERSUS SPECIAL BENEFIT AND QUANTIFICATION OF GENERAL BENEFIT.....	9
METHOD OF ASSESSMENT.....	11
ASSESSMENT APPORTIONMENT	11
APPEALS AND INTERPRETATION	11
ASSESSMENT	13
ASSESSMENT DIAGRAM	16
ASSESSMENT ROLL, FY 2021-22	17

LIST OF FIGURES

FIGURE 1: COST AND BUDGET.....	6
FIGURE 2: SUMMARY OF COST ESTIMATES.....	13

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 2021-22 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 22, 2021 at 6:30 p.m. After the close of the hearing, the Council may take action to approve the continuation of the assessments for fiscal year 2021-22. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller in August 2021 for inclusion on the property tax roll for Fiscal Year 2021-22.

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 XIII C and XIII D 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 2021-22 ESTIMATE OF COST AND BUDGET

ESTIMATE OF ANNUAL COST OF IMPROVEMENTS

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 2021-22			
Improvements Cost:			
Wheatland Ranch: Unit 1 & Unit 2			
Equipment Purchase and Maintenance		\$	70,360
Maintenance and Operation ¹	\$ 57,460		
Street Lights	\$ 6,200		
Administration	\$ 2,700		
Incidentals	\$ 4,000		
Premier Grove			
Equipment Purchase and Maintenance		\$	9,395
Maintenance and Operation ¹	\$ 7,393		
Street Lights	\$ 1,105		
Administration	\$ 390		
Incidentals	\$ 507		
Park Place			
Equipment Purchase and Maintenance		\$	62,867
Maintenance and Operation ¹	\$ 49,469		
Street Lights	\$ 7,395		
Administration	\$ 2,610		
Incidentals	\$ 3,393		
Total Budget		\$	142,622
Total Benefit of Services and Related Expenses		\$	70,360
Wheatland Ranch SFE Units			188
Benefit received per Single Family Equivalent Unit		\$	374
Total Benefit of Services and Related Expenses		\$	9,395
Premier Grove SFE Units			49
Benefit received per Single Family Equivalent Unit		\$	192
Total Benefit of Services and Related Expenses		\$	62,867
Park Place SFE Units			210
Benefit received per Single Family Equivalent Unit		\$	299
Less:			
District Contribution for General Benefits		\$	9,984
District Contribution toward Special Benefits		\$	23,917
		\$	33,901
Total Lanscaping & Lighting District		\$	108,721
(Net Amount to be Assessed)			
Budget Allocation:			
Wheatland Ranch	Total	Assessment	Total
	SFE Units	per SFE	Assessment
	188	\$314.68	\$59,159.84
Premier Grove	Total	Assessment	Total
	SFE Units	per SFE	Assessment
	49	\$131.52	\$6,444.48
Park Place	Total	Assessment	Total
	SFE Units	per SFE	Assessment
	210	\$205.32	\$43,117.20

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 \$33,901, or 24%, 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 2021-22 is as follows:

FIGURE 2: SUMMARY OF COST ESTIMATES

Estimate of Improvement Cost for FY 2021-22	Wheatland Ranch Units 1 & 2	Premier Grove	Park Place
Maintenance and Operation ¹	\$ 57,460	\$ 7,393	\$ 49,469
Street Lights	\$ 6,200	\$ 1,105	\$ 7,395
Administration	\$ 2,700	\$ 390	\$ 2,610
Incidentals	\$ 4,000	\$ 507	\$ 3,393
Contribution from other sources ²	\$ (11,200)	\$ (2,951)	\$ (19,750)
Total Budget	\$ 59,160	\$ 6,444	\$ 43,117
Budget to Assessment			
Total Budget	\$ 59,159.84	\$ 6,444.48	\$ 43,117.20
Total SFE Units	188	49	210
Total per SFE	\$314.68	\$131.52	\$205.32

Includes 2.00% CPI adjustment for 2021-22 for each zone.

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 actual CPI increase allowable for 2021-22 is 2.00% and of this amount 2.00% has been applied to the assessment calculation for 2021-22. This means the CPI increase allowable for 2021-22 is 2.00%. Therefore the 2021-22 rate for Wheatland Ranch (Zone 1) (188 parcels) is \$314.68 per SFE, Premier Grove (Zone 2) (49 parcels) is \$131.52 per SFE, and Park Place (Zone 3) (210 parcels) is \$205.32 per SFE.

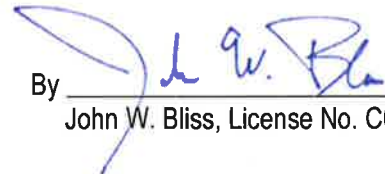
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Yuba for the fiscal year 2021-22. For a more particular description of the parcel, reference is hereby made to the deeds and maps on file and of record in 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 2021-22 for each parcel or lot of land within the District.

Dated: June 1, 2021

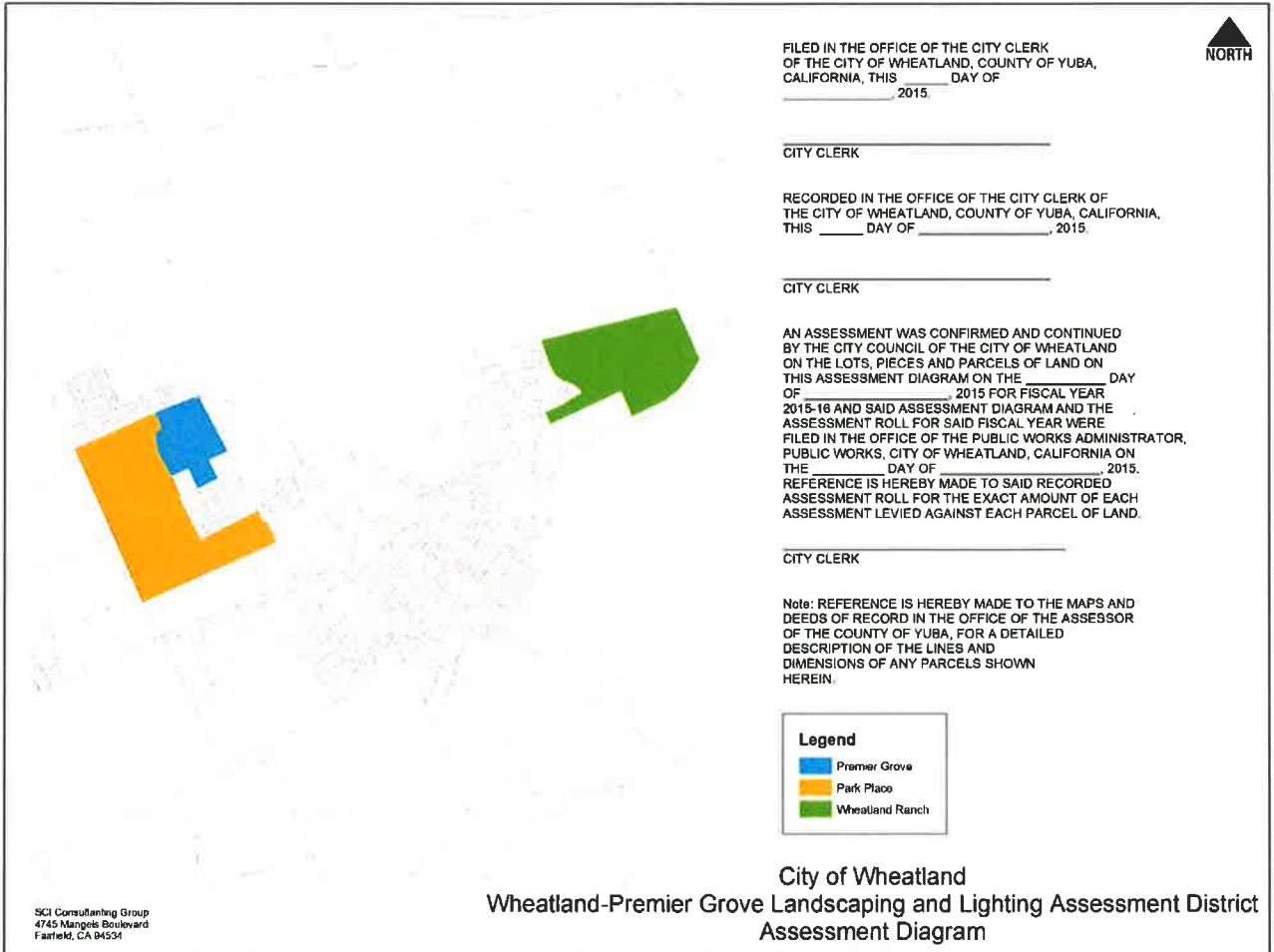
Engineer of Work



By  _____
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 2021-22

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Clerk of the Board and 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.

**City of Wheatland,
Wheatland-Premier Grove Landscaping and Lighting District (including Park Place Annexation)
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment
015703005000	ABBOTT TIMOTHY	104 MCCURRY ST	1	1	\$314.68	015760001000	CHAVEZ ARMANDO	519 CARPENTER	2	1	\$131.52
015694003000	ABE BRIAN T &	138 SULLIVAN W	1	1	\$314.68	015734001000	CLARK FARRIS I	826 GRIFFITH W	3	1	\$205.32
015711007000	ABE HENRY & GE	171 HUDSON WAY	1	1	\$314.68	015770006000	CLARK THOMAS E	713 CARPENTER	3	1	\$205.32
015702005000	AHEARN DEBRA J	168 ANDERSON W	1	1	\$314.68	015714010000	CLARKE AMY LYN	110 HUDSON WAY	1	1	\$314.68
015742001000	ALFORD KAREN L	617 NIGHTINGAL	3	1	\$205.32	015770019000	COBIAN TINA L	712 CARPENTER	3	1	\$205.32
015744002000	ANDERS SHELBY	802 GRIFFITH W	3	1	\$205.32	015711013000	COBURN BRAD N	117 HUDSON WAY	1	1	\$314.68
015683007000	ANDERSEN CHRIS	124 JOHNSON CT	1	1	\$314.68	015702004000	COBURN BRAD N	99 MCCURRY ST	1	1	\$314.68
015734007000	ANDERSON MARLI	814 GRIFFITH W	3	1	\$205.32	015682011000	COFFELT ROBERT	155 JOHNSON ST	1	1	\$314.68
015743004000	ANDERSON PATRI	402 BOWERS WAY	3	1	\$205.32	015694007000	COKER JOHN J &	146 SULLIVAN W	1	1	\$314.68
015741004000	ANDREW CHRISTO	629 MCDEVITT D	3	1	\$205.32	015770075000	CONTRERAS MIGU	806 HARDING PL	3	1	\$205.32
015682019000	ANGEL NORCA &	139 JOHNSON ST	1	1	\$314.68	015770021000	COONEY ANITA L	802 CARPENTER	3	1	\$205.32
015694015000	ANTOGNINI PETE	153 MELTON WAY	1	1	\$314.68	015770024000	CORREIA DAVID	808 CARPENTER	3	1	\$205.32
015770016000	AVALOS JESUS J	706 CARPENTER	3	1	\$205.32	015760037000	CORREIA DAVID	512 STAR CT	2	1	\$131.52
015694018000	AVILA ALFONSO	147 MELTON WAY	1	1	\$314.68	015694008000	COURPET PAUL &	148 SULLIVAN W	1	1	\$314.68
015741015000	BAILEY MARIA D	707 GRIFFITH W	3	1	\$205.32	015715008000	COURPET RENE &	168 HUDSON WAY	1	1	\$314.68
015751007000	BAKER MAX W &	706 MCDEVITT D	3	1	\$205.32	015780015000	COURTRIGHT VIC	712 SPRUCE AVE	3	1	\$205.32
015780004000	BAKER STEVEN &	607 CARPENTER	3	1	\$205.32	015770011000	COUTTS ROGER S	703 CARPENTER	3	1	\$205.32
015711003000	BALCOMBE JEANN	163 HUDSON WAY	1	1	\$314.68	015683001000	COVA CASEY P &	125 JOHNSON CT	1	1	\$314.68
015770008000	BALOGI ALEX &	709 CARPENTER	3	1	\$205.32	015692001000	CRAIG PIPER &	149 HUDSON WAY	1	1	\$314.68
015770018000	BARABIN SHANNO	710 CARPENTER	3	1	\$205.32	015780009000	CRITES & CRITE	724 SPRUCE AVE	3	1	\$205.32
015682016000	BARBER DARLENE	145 JOHNSON ST	1	1	\$314.68	015714003000	CROSS LIONEL E	113 HUDSON CT	1	1	\$314.68
015682018000	BARNES BEVERLY	141 JOHNSON ST	1	1	\$314.68	015691003000	CUCUK KENNETH	116 BROCK DR	1	1	\$314.68
015743007000	BARR DUSTIN M	403 DONNER CT	3	1	\$205.32	015692004000	CULLER JAROD &	155 HUDSON WAY	1	1	\$314.68
015770055000	BARRY CHESTER	805 HARDING PL	3	1	\$205.32	015734002000	DALY DUANE A &	824 GRIFFITH W	3	1	\$205.32
015715012000	BARTON BRADFORD	112 HUDSON CT	1	1	\$314.68	015751004000	DANTZLER FRED	800 MCDEVITT D	3	1	\$205.32
015711005000	BAUMANN BRADLE	167 HUDSON WAY	1	1	\$314.68	015780007000	DARLING SHAWN	604 CARPENTER	3	1	\$205.32
015694013000	BEAR RIVER LAN	116 CORBIN DR	1	1	\$314.68	015780011000	DAVENPORT THOM	720 SPRUCE AVE	3	1	\$205.32
015683011000	BEAR RIVER LAN	132 JOHNSON ST	1	1	\$314.68	015701002000	DAVIS HOLLY	109 CORBIN DR	1	1	\$314.68
015780006000	BEAR RIVER LAN	602 CARPENTER	3	1	\$205.32	015682001000	DAVIS ROBERTA	138 MELTON WAY	1	1	\$314.68
015780001000	BEAR RIVER LAN	601 CARPENTER	3	1	\$205.32	015734011000	DE LA TORRE JO	806 GRIFFITH W	3	1	\$205.32
015760029000	BECHER STEVEN	505 WOLF CT	2	1	\$131.52	015742004000	DE LOS REYES J	611 NIGHTINGAL	3	1	\$205.32
015683030000	BECKER KEVIN &	162 ANDERSON W	1	1	\$314.68	015713003000	DE PONTEE KATH	177 ANDERSON W	1	1	\$314.68
015741013000	BERENQUE MANUE	703 GRIFFITH W	3	1	\$205.32	015712005000	DEAN KEVIN LEW	182 ANDERSON W	1	1	\$314.68
015770001000	BERGESON MICHE	809 CARPENTER	3	1	\$205.32	015714002000	DELANEY PATRIC	115 HUDSON CT	1	1	\$314.68
015760012000	BERGMANN PEGGY	516 CARPENTER	2	1	\$131.52	015732004000	DEMELLO JAMES	605 STINEMAN C	3	1	\$205.32
015760013000	BERMAN JAMES E	514 CARPENTER	2	1	\$131.52	015742002000	DENNINGS DENIS	615 NIGHTINGAL	3	1	\$205.32
015751002000	BETTERLY STEVE	804 MCDEVITT D	3	1	\$205.32	015731012000	DENSLEY SHAUN	803 KEMPTON CT	3	1	\$205.32
015743008000	BISHOP AUSTIN	700 GRIFFITH W	3	1	\$205.32	015732006000	DESHAZER JAMES	602 STINEMAN C	3	1	\$205.32
015751005000	BISHOP GEORGE	710 MCDEVITT D	3	1	\$205.32	015770071000	DEV SWAGATA &	716 HARDING PL	3	1	\$205.32
015741009000	BLACK DAVID W	504 BLACKFORD	3	1	\$205.32	015770074000	DEVALENTINE ST	804 HARDING PL	3	1	\$205.32
015711002000	BLAKLEY TIMOTH	161 HUDSON WAY	1	1	\$314.68	015770066000	DEVALENTINE ST	706 HARDING PL	3	1	\$205.32
015694019000	BODINE BERKELE	145 MELTON WAY	1	1	\$314.68	015760049000	DEVORE LARRY A	612 ROSE AVE	2	1	\$131.52
015732011000	BOHANNON JAMES	612 STINEMAN C	3	1	\$205.32	015742014000	DEWITT BLAKE &	404 NIGHTINGAL	3	1	\$205.32
015691011000	BOWLES MELISSA	133 SULLIVAN W	1	1	\$314.68	015715007000	DI GIORDANO ER	107 MCCURRY ST	1	1	\$314.68
015711010000	BOYER ROBERT M	177 HUDSON WAY	1	1	\$314.68	015683014000	DI GIORDANO ER	138 JOHNSON ST	1	1	\$314.68
015712006000	BOYER ROBERT M	180 ANDERSON W	1	1	\$314.68	015731016000	DIAZ AMADOR &	810 KEMPTON CT	3	1	\$205.32
015731008000	BRACKENS JOHN	811 KEMPTON CT	3	1	\$205.32	015770002000	DICKINSON PATR	807 CARPENTER	3	1	\$205.32
015760007000	BRADLEY DOUGLA	507 CARPENTER	2	1	\$131.52	015780016000	DIETRICH THOMA	710 SPRUCE AVE	3	1	\$205.32
015760011000	BRADLEY DOUGLA	518 CARPENTER	2	1	\$131.52	015741018000	DIETRICH WESLE	503 BLACKFORD	3	1	\$205.32
015760025000	BRADLEY DOUGLA	513 STAR CT	2	1	\$131.52	015731006000	DINGWALL COLIN	803 MCDEVITT D	3	1	\$205.32
015760024000	BRADLEY ELISSA	515 STAR CT	2	1	\$131.52	015751006000	DOMMER STEPHEN	708 MCDEVITT D	3	1	\$205.32
015733004000	BRADLEY STEVEN	819 GRIFFITH W	3	1	\$205.32	015731009000	DOUGHERTY MATT	809 KEMPTON CT	3	1	\$205.32
015683002000	BRODIE MARY AN	123 JOHNSON CT	1	1	\$314.68	015715009000	DOYLE DAVID A	170 HUDSON WAY	1	1	\$314.68
015741019000	BROWN LAWRENCE	505 BLACKFORD	3	1	\$205.32	015682020000	DUGRANRUT CLIF	137 JOHNSON ST	1	1	\$314.68
015714009000	BROWNLEE JOE &	112 HUDSON WAY	1	1	\$314.68	015760020000	DUGRANRUT CLIF	500 CARPENTER	2	1	\$131.52
015780019000	BROWNNELL MALC	704 SPRUCE AVE	3	1	\$205.32	015695007000	DUNLAP SAMUEL	106 MCDONALD D	1	1	\$314.68
015744005000	BRUNET THOMAS	706 GRIFFITH W	3	1	\$205.32	015770049000	DUTTON KAROLYN	804 RICH PL	3	1	\$205.32
015770031000	BUCHINGER ANDR	711 RICH CT	3	1	\$205.32	015734004000	ELLIS JAMES W	820 GRIFFITH W	3	1	\$205.32
015760006000	BUCK JAMES S &	509 CARPENTER	2	1	\$131.52	015731013000	ELLSWORTH DEVO	804 KEMPTON CT	3	1	\$205.32
015694010000	BUFKA JOHN F &	152 SULLIVAN W	1	1	\$314.68	015732010000	ESAU PENNY L	610 STINEMAN C	3	1	\$205.32
015741012000	BULLOCK VICTOR	501 BOWERS WAY	3	1	\$205.32	015716001000	ESTES DAMIN	160 HUDSON WAY	1	1	\$314.68
015770026000	BUNDY LOWELL &	807 RICH PL	3	1	\$205.32	015692005000	EVANGELISTA FR	157 HUDSON WAY	1	1	\$314.68
015715002000	BURTON-DAWSON	117 MCCURRY ST	1	1	\$314.68	015683020000	EVANS JOSHUA C	150 JOHNSON ST	1	1	\$314.68
015760022000	BUSH BILLY	519 STAR CT	2	1	\$131.52	015703007000	EVANS WILLIAM	99 ANDERSON WA	1	1	\$314.68
015694011000	BUZARD REYNOLD	120 CORBIN DR	1	1	\$314.68	015770042000	EVERATT WAYNE	706 RICH CT	3	1	\$205.32
015743001000	BYRNE PAUL	616 NIGHTINGAL	3	1	\$205.32	015743011000	EVON CATHERINE	402 DONNER CT	3	1	\$205.32
015711001000	CABUCO ROWIEL	159 HUDSON WAY	1	1	\$314.68	015770043000	FABIAN STEVEN	708 RICH CT	3	1	\$205.32
015770045000	CALIP RANDY &	712 RICH CT	3	1	\$205.32	015694006000	FANGMAN FRANK	144 SULLIVAN W	1	1	\$314.68
015733005000	CAMPBELL CHARL	817 GRIFFITH W	3	1	\$205.32	015711009000	FERGUSON RICHA	175 HUDSON WAY	1	1	\$314.68
015692003000	CANDELARIA JAR	153 HUDSON WAY	1	1	\$314.68	015714005000	FINDLEY RYAN	109 HUDSON CT	1	1	\$314.68
015733003000	CASSI DANIEL S	821 GRIFFITH W	3	1	\$205.32	015683019000	FIST ELLIE E	148 JOHNSON ST	1	1	\$314.68
015683026000	CASTELLANOS RA	154 ANDERSON W	1	1	\$314.68	015703003000	FORANCA FLOR C	158 JOHNSON ST	1	1	\$314.68
015712008000	CHAMPION ROBER	176 ANDERSON W	1	1	\$314.68	015691006000	FRANCE TIMOTHY	143 SULLIVAN W	1	1	\$314.68
015711015000	CHAMPION ROBER	113 HUDSON WAY	1	1	\$314.68	015742011000	FRANCO ANTHONY	407 NIGHTINGAL	3	1	\$205.32
015743012000	CHANDLER MICHA	404 DONNER CT	3	1	\$205.32	015682006000	FRANKLIN ADRIA	148 MELTON WAY	1	1	\$314.68
015715005000	FROELICH WILLI	111 MCCURRY ST	1	1	\$314.68	015712011000	KOLSHINSKI KAT	170 ANDERSON W	1	1	\$314.68
015683022000	FULLMER ANDY R	100 ANDERSON W	1	1	\$314.68	015693001000	KUDER DANIELLE	117 CORBIN DR	1	1	\$314.68
015733007000	GAGLIASSO EARL	813 GRIFFITH W	3	1	\$205.32	015712002000	KUNKEL JOHN &	105 HUDSON WAY	1	1	\$314.68
015770037000	GALLEGOS SERGI	723 SPRUCE AVE	3	1	\$205.32	015770060000	LABONTY LYNN F	711 HARDING PL	3	1	\$205.32
015716008000	GARRISON TAMMY	106 MCCURRY ST	1	1	\$314.68	015760008000	LAMB JOSEPH	505 CARPENTER	2	1	\$131.52
015691013000	GASPER JENNA D	115 MCDONALD D	1	1	\$314.68	015682003000	LANDINI LEROY	142 MELTON WAY	1	1	\$314.68

**City of Wheatland,
Wheatland-Premier Grove Landscaping and Lighting District (including Park Place Annexation)
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment
015681004000	GAYLORD BRYANT	97 BROCK DR	1	1	\$314.68	015770038000	LANDRY AUSTIN	721 SPRUCE AVE	3	1	\$205.32
015682012000	GERDES JIM D	153 JOHNSON ST	1	1	\$314.68	015741020000	LANG MARCI JAC	507 BLACKFORD	3	1	\$205.32
015733009000	GIBBS KLARA	809 GRIFFITH W	3	1	\$205.32	015760032000	LASSAGA ALBERT	522 STAR CT	2	1	\$131.52
015760004000	GLASS KENNETH	513 CARPENTER	2	1	\$131.52	015716006000	LAWSON JUSTIN	110 MCCURRY ST	1	1	\$314.68
015711012000	GLOVER JONATHA	181 HUDSON WAY	1	1	\$314.68	015780014000	LEDWIG TRAVIS	714 SPRUCE AVE	3	1	\$205.32
015760030000	GOMEZ ANTONIO	503 WOLF CT	2	1	\$131.52	015741006000	LEE NORA A	508 BLACKFORD	3	1	\$205.32
015760017000	GRAHAM JOHN R	506 CARPENTER	2	1	\$131.52	015694023000	LEE ROBERT B &	105 MCDONALD D	1	1	\$314.68
015770053000	GRAVES LOWELL	809 HARDING PL	3	1	\$205.32	015760048000	LINDER RANDAL	613 ROSE AVE	2	1	\$131.52
015770007000	GRAYBIL MICHAEL	711 CARPENTER	3	1	\$205.32	015760019000	LINDLEY DAX W	502 CARPENTER	2	1	\$131.52
015780018000	GREEN KEVIN &	706 SPRUCE AVE	3	1	\$205.32	015694020000	LOPEZ ROBERT R	143 MELTON WAY	1	1	\$314.68
015780010000	GRIEGO KATHLEE	722 SPRUCE AVE	3	1	\$205.32	015693002000	LOSANO MAURICI	115 CORBIN DR	1	1	\$314.68
015731017000	GRYN PETER J &	812 KEMPTON CT	3	1	\$205.32	015742013000	LOTERBAUER MIK	402 NIGHTINGAL	3	1	\$205.32
015770070000	GULLIANO KATHR	714 HARDING PL	3	1	\$205.32	015741005000	LUNA SALOMON &	627 MCDEVITT D	3	1	\$205.32
015770076000	GUNN SHON N &	808 HARDING PL	3	1	\$205.32	015693003000	MAFFEI JOSEPH	113 CORBIN DR	1	1	\$314.68
015780020000	GUTER JAMES S	702 SPRUCE AVE	3	1	\$205.32	015711004000	MAFFEI JOSEPH	165 HUDSON WAY	1	1	\$314.68
015702001000	GUYNES DANNY H	105 MCCURRY ST	1	1	\$314.68	015734005000	MAGANA OSCAR &	818 GRIFFITH W	3	1	\$205.32
015760038000	GUZMAN SHARI	510 WOLF CT	2	1	\$131.52	015715014000	MAGEE CINDA	108 HUDSON CT	1	1	\$314.68
015715015000	HALL MARK & TE	106 HUDSON CT	1	1	\$314.68	015744001000	MAGGARD CHRIST	804 GRIFFITH W	3	1	\$205.32
015683025000	HALL SANDY & L	94 ANDERSON WA	1	1	\$314.68	015714008000	MALDONADO DANI	114 HUDSON WAY	1	1	\$314.68
015711011000	HARDIN MICHELL	179 HUDSON WAY	1	1	\$314.68	015712003000	MARTINEZ ESMER	103 HUDSON WAY	1	1	\$314.68
015691007000	HARPER JONATHA	141 SULLIVAN W	1	1	\$314.68	015694022000	MARTINEZ OLIVI	139 MELTON WAY	1	1	\$314.68
015683018000	HARRIS LEE N &	146 JOHNSON ST	1	1	\$314.68	015683013000	MARTURANO JOSE	136 JOHNSON ST	1	1	\$314.68
015734009000	HART GREGORY P	810 GRIFFITH W	3	1	\$205.32	015732001000	MASON CHRISTOP	611 STINEMAN C	3	1	\$205.32
015732003000	HASKETT TREVOR	607 STINEMAN C	3	1	\$205.32	015760042000	MATTHEWS JOSHU	502 WOLF CT	2	1	\$131.52
015714006000	HATCH THOMAS J	107 HUDSON CT	1	1	\$314.68	015682013000	MAU KEVIN & LE	151 JOHNSON ST	1	1	\$314.68
015760010000	HAWKINS ANDREW	501 CARPENTER	2	1	\$131.52	015741010000	MCCLUNG LISA R	503 BOWERS WAY	3	1	\$205.32
015770033000	HEALD MARK & D	707 RICH CT	3	1	\$205.32	015742008000	MCCOY JOHN M &	603 NIGHTINGAL	3	1	\$205.32
015703002000	HEATHCOCK BILL	156 JOHNSON ST	1	1	\$314.68	015731005000	MCDONALD INVES	805 MCDEVITT D	3	1	\$205.32
015683031000	HELMS JOHN B	164 ANDERSON W	1	1	\$314.68	015682008000	MCKINNEY CHARL	152 MELTON WAY	1	1	\$314.68
015760003000	HELTON TIMOTHY	515 CARPENTER	2	1	\$131.52	015770004000	MCLAMB TERRY W	803 CARPENTER	3	1	\$205.32
015711016000	HENNEKE ELIZAB	111 HUDSON WAY	1	1	\$314.68	015770023000	MCMANIS JESSE	806 CARPENTER	3	1	\$205.32
015770063000	HERBERT RICHAR	705 HARDING PL	3	1	\$205.32	015770059000	MCMULLEN DAVID	713 HARDING PL	3	1	\$205.32
015770047000	HERRON LOXIE D	800 RICH PL	3	1	\$205.32	015770051000	MEEKS WILLIAM	808 RICH PL	3	1	\$205.32
015695009000	HESS MICHAEL B	102 MCDONALD D	1	1	\$314.68	015770057000	MENDOZA MANUEL	801 HARDING PL	3	1	\$205.32
015741008000	HICKEY ALVIN S	507 BOWERS WAY	3	1	\$205.32	015770035000	MEYER AARON L	727 SPRUCE AVE	3	1	\$205.32
015770068000	HINTON GINA V	710 HARDING PL	3	1	\$205.32	015694002000	MICHEL STEVEN	136 SULLIVAN W	1	1	\$314.68
015770061000	HOLLOWELL DIAN	709 HARDING PL	3	1	\$205.32	015715011000	MILLINGTON SET	114 HUDSON CT	1	1	\$314.68
015734008000	HOMA LAUREL	812 GRIFFITH W	3	1	\$205.32	015760039000	MILLINGTON SHA	508 WOLF CT	2	1	\$131.52
015734010000	HOPKING JR CAR	808 GRIFFITH W	3	1	\$205.32	015741001000	MILNER KEITH E	703 MCDEVITT D	3	1	\$205.32
015712001000	HOVYANIAN K FO		0	0	\$0.00	015694012000	MOLL JUSTIN &	118 CORBIN DR	1	1	\$314.68
015682010000	HOWARD DANIEL	156 MELTON WAY	1	1	\$314.68	015694014000	MORRIS ROMA J	155 MELTON WAY	1	1	\$314.68
015731015000	HUNGATE LUCY B	808 KEMPTON CT	3	1	\$205.32	015694016000	MOSER TRACY S	151 MELTON WAY	1	1	\$314.68
015743006000	HUYNH LONG V &	400 BOWERS WAY	3	1	\$205.32	015741011000	MULDOON CARRIE	502 BLACKFORD	3	1	\$205.32
015691002000	IGARTA BRIONNA	114 BROCK DR	1	1	\$314.68	015695003000	MULLEN STEPHEN	114 MCDONALD D	1	1	\$314.68
015713004000	INMAN RENEE	175 ANDERSON W	1	1	\$314.68	015732002000	MURGUJA TY & D	609 STINEMAN C	3	1	\$205.32
015683012000	JACKSON ANTHON	134 JOHNSON ST	1	1	\$314.68	015760002000	MURPHY ELIZABE	517 CARPENTER	2	1	\$131.52
015716007000	JACOBSON SIGMU	108 MCCURRY ST	1	1	\$314.68	015770058000	MYNHIER KINHOM	715 HARDING PL	3	1	\$205.32
015780013000	JENSEN KEVIN R	716 SPRUCE AVE	3	1	\$205.32	015743015000	NAPENAS PAULIT	604 NIGHTINGAL	3	1	\$205.32
015760021000	JESPERSEN NATH	521 STAR CT	2	1	\$131.52	015770062000	NEILSON KURTIS	707 HARDING PL	3	1	\$205.32
015744006000	JEWELL KEVIN R	704 GRIFFITH W	3	1	\$205.32	015694004000	NEUMAN BRANDON	140 SULLIVAN W	1	1	\$314.68
015743002000	JIMENEZ JOSE G	614 NIGHTINGAL	3	1	\$205.32	015780003000	NGO TUYET L	605 CARPENTER	3	1	\$205.32
015732008000	JOHNSON ALBERT	606 STINEMAN C	3	1	\$205.32	015683028000	NGUYEN KIMMY	158 ANDERSON W	1	1	\$314.68
015770039000	JOHNSTON MICHA	719 SPRUCE AVE	3	1	\$205.32	015770065000	NICOLAS JULIE	701 HARDING PL	3	1	\$205.32
015760043000	JONES PAMELA G	500 WOLF CT	2	1	\$131.52	015683023000	NORDIN ANTHONY	98 ANDERSON WA	1	1	\$314.68
015760040000	JONES ROBIN J	506 WOLF CT	2	1	\$131.52	015701001000	NORENE GERALD	111 CORBIN DR	1	1	\$314.68
015760034000	JOSLIN JESSE &	518 STAR CT	2	1	\$131.52	015716005000	NORTH JOHN T &	112 MCCURRY ST	1	1	\$314.68
015732012000	KAILIHIWA DERE	705 MCDEVITT D	3	1	\$205.32	015742007000	NYGARD ROBIN	605 NIGHTINGAL	3	1	\$205.32
015714011000	KASSAY CAROL G	108 HUDSON WAY	1	1	\$314.68	015733001000	NYSTROM BRENT	825 GRIFFITH W	3	1	\$205.32
015770034000	KAUR NARINDER	705 RICH CT	3	1	\$205.32	015731007000	OJEDA ANTONIO	813 KEMPTON CT	3	1	\$205.32
015770048000	KEELING JENNIF	802 RICH PL	3	1	\$205.32	015681002000	OKANE TIMOTHY	100 MCDONALD D	1	1	\$314.68
015694009000	KENNEDY MARC K	150 SULLIVAN W	1	1	\$314.68	015715004000	OLIVER DEANNA	113 MCCURRY ST	1	1	\$314.68
015733010000	KENNEY SUSAN B	807 GRIFFITH W	3	1	\$205.32	015691014000	ONEAL GEORGE H	117 MCDONALD D	1	1	\$314.68
015741016000	KESTERSON ROBE	801 GRIFFITH W	3	1	\$205.32	015683004000	ORCHEKOWSKI BR	119 JOHNSON CT	1	1	\$314.68
015712007000	KHAHERA AVTAR	178 ANDERSON W	1	1	\$314.68	015683003000	ORDORICA SALVA	121 JOHNSON CT	1	1	\$314.68
015743016000	KIER HOLLY & J	412 NIGHTINGAL	3	1	\$205.32	015683016000	ORTEZA ART VEN	142 JOHNSON ST	1	1	\$314.68
015711008000	KILBURN BERTHA	173 HUDSON WAY	1	1	\$314.68	015683017000	ORTEZA ART VEN	144 JOHNSON ST	1	1	\$314.68
015741021000	KIRCHER JULIE	509 BLACKFORD	3	1	\$205.32	015713006000	OXLEY THOMAS H	171 ANDERSON W	1	1	\$314.68
015682005000	KNIGHT FRANK W	146 MELTON WAY	1	1	\$314.68	015760028000	PAIZ DANIEL GI	507 WOLF CT	2	1	\$131.52
015694021000	KNOX RICHARD J	141 MELTON WAY	1	1	\$314.68	015760044000	PALERMINI REGI	617 ROSE AVE	2	1	\$131.52
015714001000	PAREDES JOSE-L	117 HUDSON CT	1	1	\$314.68	015731004000	SINGH BHUPINDE	807 MCDEVITT D	3	1	\$205.32
015731003000	PARKER KIMBERL	809 MCDEVITT D	3	1	\$205.32	015732005000	SIEMORE RANDA	603 STINEMAN C	3	1	\$205.32
015683006000	PAYNE DONALD C	122 JOHNSON CT	1	1	\$314.68	015741002000	SISK KATHLEEN	701 MCDEVITT D	3	1	\$205.32
015682007000	PAYTON JUSTIN	150 MELTON WAY	1	1	\$314.68	015683008000	SKINNER JOSEPH	126 JOHNSON CT	1	1	\$314.68
015770009000	PEREZ AGUSTIN	707 CARPENTER	3	1	\$205.32	015703001000	SLAUGHTER MICH	154 JOHNSON ST	1	1	\$314.68
015751003000	PERKINS PHILLI	802 MCDEVITT D	3	1	\$205.32	015751001000	SMITH DEBORAH	806 MCDEVITT D	3	1	\$205.32
015713002000	PESENTI DAVID	179 ANDERSON W	1	1	\$314.68	015742006000	SMITH GLORIA	607 NIGHTINGAL	3	1	\$205.32
015682015000	PETERSEN KEVIN	147 JOHNSON ST	1	1	\$314.68	015682009000	SMITH JARED AL	154 MELTON WAY	1	1	\$314.68
015770017000	PETRUCCELLI ANT	708 CARPENTER	3	1	\$205.32	015712010000	SNEED CARL E &	172 ANDERSON W	1	1	\$314.68
015770072000	PFUFF STEPHEN	800 HARDING PL	3	1	\$205.32	015742009000	SOWLE JAMES T	601 NIGHTINGAL	3	1	\$205.32
015770069000	PILLING-WILSON	712 HARDING PL	3	1	\$205.32	015770010000	SPERLING JEREM	705 CARPENTER	3	1	\$205.32
015711017000	PIPKINS TAMERA	109 HUDSON WAY	1	1	\$314.68	015760036000	STANLEY BRANDO	514 STAR CT	2	1	\$131.52

**City of Wheatland,
Wheatland-Premier Grove Landscaping and Lighting District (including Park Place Annexation)
Assessment Roll FY 2021-22**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment	Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Zone of Benefit	SFE Units	Assessment
015760047000	PREVEDELLI CHA	614 ROSE AVE	2	1	\$131.52	015716004000	STEARNS JOSHUA	114 MCCURRY ST	1	1	\$314.68
015770014000	PRIETO LINDA C	702 CARPENTER	3	1	\$205.32	015770067000	STEELE SEAN	708 HARDING PL	3	1	\$205.32
015760045000	PRINCE JUSTIN	616 ROSE AVE	2	1	\$131.52	015731014000	STEENBERG NICK	806 KEMPTON CT	3	1	\$205.32
015760016000	PRIOR TERRESA	508 CARPENTER	2	1	\$131.52	015741017000	STEINKE PHILLI	803 GRIFFITH W	3	1	\$205.32
015742005000	QUEZADA DAVID	609 NIGHTINGAL	3	1	\$205.32	015760031000	STEPHENS THOMA	501 WOLF CT	2	1	\$131.52
015770064000	RAMIREZ MELISS	703 HARDING PL	3	1	\$205.32	015742010000	STOCKTON BETTY	409 NIGHTINGAL	3	1	\$205.32
015714004000	RAMIREZ PEREZ	111 HUDSON CT	1	1	\$314.68	015770073000	SWAIM CHAD M	802 HARDING PL	3	1	\$205.32
015733006000	RAMIREZ SANTAN	815 GRIFFITH W	3	1	\$205.32	015770056000	TAGGART LARRY	803 HARDING PL	3	1	\$205.32
015732007000	RAMOS FROILAN	604 STINEMAN C	3	1	\$205.32	015760026000	TARLTON LARRY	511 WOLF CT	2	1	\$131.52
015734006000	RAMOS SONNY &	816 GRIFFITH W	3	1	\$205.32	015682004000	TAYLOR TRACY &	144 MELTON WAY	1	1	\$314.68
015731001000	RASK HOWARD &	813 MCDEVITT D	3	1	\$205.32	015702003000	TEEPLE DAVID B	101 MCCURRY ST	1	1	\$314.68
015760035000	REED WILLIAM	516 STAR CT	2	1	\$131.52	015770050000	THATCHER RON M	806 RICH PL	3	1	\$205.32
015715003000	REEVES ERIC &	115 MCCURRY ST	1	1	\$314.68	015694005000	THEIS ROBERT J	142 SULLIVAN W	1	1	\$314.68
015760033000	REITENBACH CAT	520 STAR CT	2	1	\$131.52	015731002000	THOMAS AARON	811 MCDEVITT D	3	1	\$205.32
015683027000	RENSHAW DONNIE	156 ANDERSON W	1	1	\$314.68	015770025000	THOMAS HAROLD	809 RICH PL	3	1	\$205.32
015743003000	RIDGWAY EUGENE	612 NIGHTINGAL	3	1	\$205.32	015743009000	TOMBERLIN KELL	401 DONNER CT	3	1	\$205.32
015770041000	RILEY JOHN C &	704 RICH CT	3	1	\$205.32	015743014000	TRUJILLO JOHN	606 NIGHTINGAL	3	1	\$205.32
015770003000	RING ALPHONSO	805 CARPENTER	3	1	\$205.32	015760027000	TUROLD ALDEN E	509 WOLF CT	2	1	\$131.52
015713007000	RINGQUIST BENN	169 ANDERSON W	1	1	\$314.68	015701004000	UDELL DARRELL	105 CORBIN DR	1	1	\$314.68
015715010000	RIVERA RICHARD	116 HUDSON CT	1	1	\$314.68	015681001000	ULAM WILLIS D	99 BROCK DR	1	1	\$314.68
015712009000	RIVERS BRYAN &	174 ANDERSON W	1	1	\$314.68	015694024000	UNKENHOLZ BILL	107 MCDONALD D	1	1	\$314.68
015716002000	ROBINSON JACOB	162 HUDSON WAY	1	1	\$314.68	015780008000	VALENZUELA RAM	606 CARPENTER	3	1	\$205.32
015695001000	RODRIGUEZ GILB	119 BROCK DR	1	1	\$314.68	015780017000	VAN HOOSER JAM	708 SPRUCE AVE	3	1	\$205.32
015770030000	ROGERS RICHARD	713 RICH CT	3	1	\$205.32	015770022000	VARGAS BRUNO &	804 CARPENTER	3	1	\$205.32
015691012000	ROHDE CHRIS &	131 SULLIVAN W	1	1	\$314.68	015744004000	VAZQUEZ VICTOR	708 GRIFFITH W	3	1	\$205.32
015760014000	ROSAO PABLO &	512 CARPENTER	2	1	\$131.52	015770028000	VIDOT MICHAEL	803 RICH PL	3	1	\$205.32
015780012000	ROSE JOSHUA DA	718 SPRUCE AVE	3	1	\$205.32	015683029000	VILLEGAS WALTER	160 ANDERSON W	1	1	\$314.68
015760015000	ROZAK DAVID W	510 CARPENTER	2	1	\$131.52	015695008000	VINES NICHOLAS	104 MCDONALD D	1	1	\$314.68
015733002000	RYAN KIMBERLY	823 GRIFFITH W	3	1	\$205.32	015780002000	VIVEIROS ALEXA	603 CARPENTER	3	1	\$205.32
015770036000	SACRAMENTO NIC	725 SPRUCE AVE	3	1	\$205.32	015691008000	VON TOUR WESTO	139 SULLIVAN W	1	1	\$314.68
015760018000	SALAZAR ANTHON	504 CARPENTER	2	1	\$131.52	015711006000	WADMAN MATTHEW	169 HUDSON WAY	1	1	\$314.68
015760009000	SALDANA SHAWN	503 CARPENTER	2	1	\$131.52	015733011000	WAGMAN DAN & K	805 GRIFFITH W	3	1	\$205.32
015702006000	SANDERS RACHEL	166 ANDERSON W	1	1	\$314.68	015760046000	WALKER STANLEY	615 ROSE AVE	2	1	\$131.52
015741007000	SANDERS ZACHAR	506 BLACKFORD	3	1	\$205.32	015770015000	WALTERS CHERID	704 CARPENTER	3	1	\$205.32
015734003000	SANDOVAL LUIS	822 GRIFFITH W	3	1	\$205.32	015770044000	WARREN ADELL	710 RICH CT	3	1	\$205.32
015743010000	SANFORD CHRIST	400 DONNER CT	3	1	\$205.32	015695005000	WEAVER DEANNA	110 MCDONALD D	1	1	\$314.68
015703004000	SARIN RAJENDER	160 JOHNSON ST	1	1	\$314.68	015715013000	WEBB FRANK JR	110 HUDSON CT	1	1	\$314.68
015770027000	SAWICKI JEFFRE	805 RICH PL	3	1	\$205.32	015694001000	WEBB LENA K	134 SULLIVAN W	1	1	\$314.68
015760005000	SCANDRETT ROBE	511 CARPENTER	2	1	\$131.52	015695002000	WEBB WALTER M	116 MCDONALD D	1	1	\$314.68
015683010000	SCHAFFER JOSEP	130 JOHNSON ST	1	1	\$314.68	015760023000	WEIGAND LEWIS	517 STAR CT	2	1	\$131.52
015770040000	SCHAUER KENNY	703 RICH CT	3	1	\$205.32	015760041000	WEIGUM ERNIE E	504 WOLF CT	2	1	\$131.52
015742015000	SCHIEDMANTEL J	406 NIGHTINGAL	3	1	\$205.32	015711014000	WELLE ROBERT J	115 HUDSON WAY	1	1	\$314.68
015770032000	SCHLOBOHM TIA	709 RICH CT	3	1	\$205.32	015770054000	WELLS MARY A	807 HARDING PL	3	1	\$205.32
015681003000	SCHMIDT SCOTT	98 MCDONALD DR	1	1	\$314.68	015695004000	WESTBERG STANL	112 MCDONALD D	1	1	\$314.68
015770029000	SCHNEIDER DOUG	801 RICH PL	3	1	\$205.32	015743005000	WETZEL GERALD	405 DONNER CT	3	1	\$205.32
015716003000	SCHULTHIES LIS	116 MCCURRY ST	1	1	\$314.68	015744007000	WHEATLAND CITY		3	0	\$0.00
015682002000	SCOTT STEPHANI	140 MELTON WAY	1	1	\$314.68	015752002000	WHEATLAND CITY		3	0	\$0.00
015682017000	SEAMAN ANTHONY	143 JOHNSON ST	1	1	\$314.68	015770052000	WHEATLAND CITY		3	0	\$0.00
015683005000	SEARCY ANTHONY	120 JOHNSON CT	1	1	\$314.68	015770046000	WHEATLAND CITY		3	0	\$0.00
015683009000	SEARCY ANTHONY	128 JOHNSON ST	1	1	\$314.68	015770012000	WHEATLAND CITY		3	0	\$0.00
015683021000	SEARCY ANTHONY	152 JOHNSON ST	1	1	\$314.68	015703006000	WHEATLAND CITY		1	0	\$0.00
015732009000	SEGGAY DEAN M	608 STINEMAN C	3	1	\$205.32	015702002000	WHEATLAND CITY		1	0	\$0.00
015691009000	SELKEN RUSSELL	137 SULLIVAN W	1	1	\$314.68	015702007000	WHEATLAND CITY		1	0	\$0.00
015770013000	SELKEN RUSSELL	729 SPRUCE AVE	3	1	\$205.32	015691004000	WHEATLAND CITY		1	0	\$0.00
015691005000	SEYMOUR MICHA	145 SULLIVAN W	1	1	\$314.68	015683032000	WHEATLAND CITY		1	0	\$0.00
015713005000	SHAFOR REGINAL	173 ANDERSON W	1	1	\$314.68	015691001000	WHEATLAND CITY		1	0	\$0.00
015743013000	SHARP HAMMIE &	608 NIGHTINGAL	3	1	\$205.32	015683024000	WHEATLAND CITY		1	0	\$0.00
015741014000	SHAYER ROBERT	705 GRIFFITH W	3	1	\$205.32	015712004000	WHEATLAND CITY		1	0	\$0.00
015714007000	SHAW JONPAUL M	116 HUDSON WAY	1	1	\$314.68	015713001000	WHEATLAND CITY		1	0	\$0.00
015780005000	SIEGELE PAUL J	600 CARPENTER	3	1	\$205.32	015741003000	WHEATLAND CITY		3	0	\$0.00
015701003000	SILLS CHARLES	107 CORBIN DR	1	1	\$314.68	015715006000	WHEATLAND109 L	109 MCCURRY ST	1	1	\$314.68
015694017000	SILVA ANTHONY	149 MELTON WAY	1	1	\$314.68	015733008000	WHELAN STACEY	811 GRIFFITH W	3	1	\$205.32
015744003000	SILVER CRAIG A	800 GRIFFITH W	3	1	\$205.32	015742003000	WICK JEFFERY T	613 NIGHTINGAL	3	1	\$205.32
015780021000	WILDEN JESSIE	700 SPRUCE AVE	3	1	\$205.32						
015742012000	WILDEN MICHAEL	405 NIGHTINGAL	3	1	\$205.32						
015770020000	WILKINS CHAD &	800 CARPENTER	3	1	\$205.32						
015695006000	WILSON ELAINE	108 MCDONALD D	1	1	\$314.68						
015692002000	WILSON RICHARD	151 HUDSON WAY	1	1	\$314.68						
015770005000	WONG STEVEN K	801 CARPENTER	3	1	\$205.32						
015715001000	WOODEN DUSTIN	166 HUDSON WAY	1	1	\$314.68						
015691010000	WOOLFORK CLAY	135 SULLIVAN W	1	1	\$314.68						
015743017000	WREN LORAN M &	410 NIGHTINGAL	3	1	\$205.32						
015683015000	WYANT FRANK P	140 JOHNSON ST	1	1	\$314.68						
015682014000	YEAGER MARK &	149 JOHNSON ST	1	1	\$314.68						
015731010000	ZARGES CHRISTO	807 KEMPTON CT	3	1	\$205.32						
015731011000	ZUBAL ANDREW A	805 KEMPTON CT	3	1	\$205.32						