



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT

May 14, 2019

SUBJECT: Wheatland-Premier Grove Landscape and Lighting District – Approve Engineer’s Report and Set June 11, 2019 as the Date for the Hearing on the Levy of Assessments

PREPARED BY: Susan Mahoney, Finance Director

Recommendation

Adopt Resolution 15-19, approving the Engineer’s Report for the Levy of Annual Assessments for fiscal year ending June 2020 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 March 12, 2019 meeting (Resolution 07-19). The consulting firm of SCI Consulting Group has prepared the fiscal year 2020 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 a maximum 4% annual increase in assessments. 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 11, 2019 at 6:30 p.m. at 101 C Street, Wheatland CA. Adopting the attached Resolution 15-19 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 2019-20 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 2019-20.

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 2020 General Fund contribution is estimated to be \$9,521.

Attachments

1. Resolution 15-19
2. Draft Engineer's Report

**CITY OF WHEATLAND
RESOLUTION NO. 15-19**

**A RESOLUTION OF THE INTENTION TO LEVY ASSESSMENTS FOR
FISCAL YEAR 2019-20, 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 2019-20; 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%, was also authorized by the assessment ballot proceeding conducted in 2001, and that the allowable adjustment of 4.00% 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 2019-20 is approximately \$56,344 for Wheatland Ranch; \$ 6,138 for Premier Grove and \$41,063 for Park Place. This cost results in a proposed assessment rate of \$299.70 for Wheatland Ranch; \$125.26 for Premier Grove and \$195.54 for Park Place, per single family equivalent benefit unit for fiscal year 2019-20.

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, locate at 101 C Street, Wheatland, California 95692 as follows: on Tuesday, June 11, 2019 at the hour of 6:30 p.m. 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; and

The foregoing Resolution was approved by the City Council of the e City of Wheatland at a special meeting held on May 14, 2019 at the hour of 6:30 p.m. at Wheatland Community Center, located at 101 C Street, Wheatland, California.

Joe Henderson
Mayor, City of Wheatland

Preliminary



CITY OF WHEATLAND

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

ENGINEER'S REPORT

JUNE 2019

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

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Preliminary

WHEATLAND-PREMIER GROVE LANDSCAPE AND LIGHTING DISTRICT

CITY COUNCIL

Joseph Henderson, Mayor

Rick West, Vice Mayor

James Pendergraph

Robert Coe

Lisa McIntosh

FINANCE DIRECTOR

Susan Mahoney

CITY CLERK

Lisa Thomason

ENGINEER OF WORK

SCI Consulting Group

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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 2019-20 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 11, 2019 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 2019-20. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller in August 2019 for inclusion on the property tax roll for Fiscal Year 2019-20.

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 2019-20 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 2019-20				Total Budget
Beginning Fund Balance July 1, 2019				\$0
Services Costs:				
Wheatland Ranch: Unit 1 & Unit 2				
Equipment Purchase and Maintenance				\$ 58,713
Maintenance and Operation ¹	\$	48,845		
Street Lights	\$	4,668		
Administration Fees	\$	5,200		
Premier Grove				
Equipment Purchase and Maintenance				\$ 6,691
Maintenance and Operation ¹	\$	4,471		
Street Lights	\$	1,647		
Administration Fees	\$	573		
Park Place				
Equipment Purchase and Maintenance				\$ 42,579
Maintenance and Operation ¹	\$	31,751		
Street Lights	\$	5,628		
Administration Fees	\$	5,200		
Totals for Servicing				\$ 107,983
Incidental Costs				
Wheatland Ranch Admin & Project Management	\$	2,700		
Premier Grove & Projectment Management	\$	200		
Park Place Admin & Project Management	\$	2,182		
Totals for Incidental Costs				\$ 5,082
Total Maintenance, Service, Capital and Additional Expenditures				\$ 113,065
Total Benefit of Services and Related Expenses				\$ 61,413
Wheatland Ranch SFE Units			188	
Benefit received per Single Family Equivalent Unit				\$ 327
Total Benefit of Services and Related Expenses				\$ 6,891
Premier Grove SFE Units			49	
Benefit received per Single Family Equivalent Unit				\$ 141
Total Benefit of Services and Related Expenses				\$ 44,761
Park Place SFE Units			210	
Benefit received per Single Family Equivalent Unit				\$ 213
Less:				
District Contribution for General Benefits	\$		(7,915)	
District Contribution toward Special Benefits	\$		(1,606)	
Total Revenue from Other Sources	\$		(9,521)	
Net Cost of Landscape & Lighting District				\$ 103,544
Total Lanscaping & Lighting District				\$ 103,544
(Net Amount to be Assessed)				
Budget Allocation to Wheatland Ranch				
	Total SFE Units	Assessment per SFE		Total Assessment
	188	\$ 299.70		\$ 56,344
Budget Allocation to Premier Grove				
	Total SFE Units	Assessment per SFE		Total Assessment
	49	\$ 125.26		\$ 6,138
Budget Allocation to Park Place				
	Total SFE Units	Assessment per SFE		Total Assessment
	210	\$ 195.54		\$ 41,063

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 7.0%. 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 \$7,915, or 7.00%, which equals the 7.0% 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 XIII D 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 2019-20 is as follows:

FIGURE 2: SUMMARY OF COST ESTIMATES

Estimate of Improvement Cost for FY 2019-20	Wheatland Ranch Unit 1 & Unit 2	Premier Grove	Park Place
Maintenance and Operation ¹	\$ 48,848	\$ 4,470	\$ 31,749
Administration	\$ 5,200	\$ 573	\$ 5,200
Street Lights	\$ 4,668	\$ 1,647	\$ 5,628
Incidental Expenses	\$ 2,700	\$ 200	\$ 2,182
Contribution from other sources ²	\$ (5,072)	\$ (752)	\$ (3,696)
Total	\$ 56,344	\$ 6,138	\$ 41,063
Budget to Assessment			
Total Budget	\$ 56,343.60	\$ 6,137.74	\$ 41,063.40
Total SFE Units	188	49	210
Total per SFE	\$ 299.70	\$ 125.26	\$ 195.54

Includes 4% CPI adjustment from 2019-20 Includes 4% CPI adjustment from 2019-20 includes 4% CPI adjustment from 2019-20

- 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 2019-20 is 4.49%, of this amount 4% has been applied to the assessment calculation for the year. The 2019-20 rate for Wheatland Ranch (Zone 1) is \$299.70 per SFE, Premier Grove (Zone 2) is \$125.26 per SFE, and Park Place (Zone 3) is \$195.54 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 2019-20. 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 2019-20 for each parcel or lot of land within the District.

Dated: May 14, 2019

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.

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF WHEATLAND, COUNTY OF YUBA, CALIFORNIA, THIS _____ DAY OF _____, 2015

CITY CLERK _____

RECORDED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF WHEATLAND, COUNTY OF YUBA, CALIFORNIA, THIS _____ DAY OF _____, 2015

CITY CLERK _____

AN ASSESSMENT WAS CONFIRMED AND CONTINUED BY THE CITY COUNCIL OF THE CITY OF WHEATLAND ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 2015 FOR FISCAL YEAR 2015-10 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE PUBLIC WORKS ADMINISTRATOR PUBLIC WORKS, CITY OF WHEATLAND, CALIFORNIA ON THE _____ DAY OF _____, 2015. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND

CITY CLERK _____

Now REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF YUBA, FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN.

Legend
Premier Grove
Park Plaza
Wheatland Ranch

City of Wheatland
Wheatland-Premier Grove Landscaping and Lighting Assessment District
Assessment Diagram

SCI Consulting Group
4745 Highway 80, Suite 100
Fairfield, CA 94534

Preliminary

ASSESSMENT ROLL, FY 2019-20

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15703005000	ABBOTT TIMOTHY S & GWYNYTH K	104 MCCURRY ST	1	1	\$299.70
15694003000	ABE BRIAN T & SARAH A	138 SULLIVAN WAY	1	1	\$299.70
15682007000	ACHILLES JAMES R & DEANNA L	150 MELTON WAY	1	1	\$299.70
15702005000	AHEARN DEBRA J	168 ANDERSON WAY	1	1	\$299.70
15742001000	ALFORD KAREN L	617 NIGHTINGALE WAY	3	1	\$195.54
15683007000	ANDERSEN CHRISTOPHER ERIK & MEGAN K	124 JOHNSON CT	1	1	\$299.70
15770042000	ANDERSON DONALD V & SANTA	706 RICH CT	3	1	\$195.54
15770054000	ANDERSON JUDITH F	807 HARDING PL	3	1	\$195.54
15734007000	ANDERSON MARLIN & EDITH	814 GRIFFITH WAY	3	1	\$195.54
15683022000	ANDERSON MARLIN & EDITH	100 ANDERSON WAY	1	1	\$299.70
15743004000	ANDERSON PATRICIA E M	402 BOWERS WAY	3	1	\$195.54
15741004000	ANDREW CHRISTOPHER	629 MCDEVITT DR	3	1	\$195.54
15682019000	ANGEL NORCA & RAMON	139 JOHNSON ST	1	1	\$299.70
15770016000	AVALOS JESUS J	706 CARPENTER WAY	3	1	\$195.54
15694018000	AVILA ALFONSO J	147 MELTON WAY	1	1	\$299.70
15780014000	BAILEY JAMES II & CARRIE J	714 SPRUCE AVE	3	1	\$195.54
15770035000	BAILEY KELLY	727 SPRUCE AVE	3	1	\$195.54
15741015000	BAILEY MARIA D	707 GRIFFITH WAY	3	1	\$195.54
15751007000	BAKER MAX W & PATRICIA A	706 MCDEVITT DR	3	1	\$195.54
15780004000	BAKER STEVEN & GALEN	607 CARPENTER WAY	3	1	\$195.54
15711003000	BALCOMBE JEANNINE J	163 HUDSON WAY	1	1	\$299.70
15770008000	BALOGI ALEX & BETH	709 CARPENTER WAY	3	1	\$195.54
15770018000	BARABIN SHANNON & MICHAEL	710 CARPENTER WAY	3	1	\$195.54
15682016000	BARBER DARLENE	145 JOHNSON ST	1	1	\$299.70
15692004000	BARLOW RON & MARILYN	155 HUDSON WAY	1	1	\$299.70
15682018000	BARNES BEVERLY J	141 JOHNSON ST	1	1	\$299.70
15683010000	BARNETT MICHAEL & NATALIE	130 JOHNSON ST	1	1	\$299.70
15743007000	BARR DUSTIN M & ANNE MARIE	403 DONNER CT	3	1	\$195.54
15770055000	BARRY CHESTER GENE	805 HARDING PL	3	1	\$195.54
15715012000	BARTON BRADFORD & JAMIE	112 HUDSON CT	1	1	\$299.70
15711005000	BAUMANN BRADLEY B & NANCY R	167 HUDSON WAY	1	1	\$299.70
15780006000	BEAR RIVER LAND & CATTLE LLC	602 CARPENTER WAY	3	1	\$195.54
15780001000	BEAR RIVER LAND & CATTLE LLC	601 CARPENTER WAY	3	1	\$195.54
15694013000	BEAR RIVER LAND & CATTLE LLC	116 CORBIN DR	1	1	\$299.70
15683011000	BEAR RIVER LAND & CATTLE LLC	132 JOHNSON ST	1	1	\$299.70
15751003000	BECHER STEVEN K & LAUREN RENEE	802 MCDEVITT DR	3	1	\$195.54
15683030000	BECKER KEVIN & HANAKO	162 ANDERSON WAY	1	1	\$299.70
15770001000	BERGESON MICHEAL B & BETTY J	809 CARPENTER PL	3	1	\$195.54
15760012000	BERGMANN PEGGY A & KEVIN M	516 CARPENTER WAY	2	1	\$125.26
15760013000	BERMAN JAMES EARL STEPHEN & SAMANTHA L	514 CARPENTER WAY	2	1	\$125.26
15751002000	BETTERLY STEVEN & MARYEV LYNN	804 MCDEVITT DR	3	1	\$195.54
15751005000	BISHOP GEORGE S III & LINDA L	710 MCDEVITT DR	3	1	\$195.54
15741009000	BLACK DAVID W	504 BLACKFORD CT	3	1	\$195.54
15742011000	BLACK NANCY D & WALKER CLARENCE	407 NIGHTINGALE CT	3	1	\$195.54
15711002000	BLAKLEY TIMOTHY E & RAMONA LYNNE	161 HUDSON WAY	1	1	\$299.70
15694019000	BODINE BERKELEY ANDERS & SUMMERS STACY ANNE	145 MELTON WAY	1	1	\$299.70
15712011000	BOSWORTH MICHAEL & SUZANNE NEWTON	170 ANDERSON WAY	1	1	\$299.70
15691011000	BOWLES MELISSA	133 SULLIVAN WAY	1	1	\$299.70
15732001000	BOWMAN ROBERT L & PAULINE M	611 STINEMAN CT	3	1	\$195.54

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15712006000	BOYER ROBERT M	180 ANDERSON WAY	1	1	\$299.70
15711010000	BOYER ROBERT M	177 HUDSON WAY	1	1	\$299.70
15760024000	BRADLEY ELISSA M & MATTHEW C	515 STAR CT	2	1	\$125.26
15733004000	BRADLEY STEVEN M	819 GRIFFITH WAY	3	1	\$195.54
15760044000	BRENNER THOMAS	617 ROSE AVE	2	1	\$125.26
15683002000	BRODIE MARY ANN	123 JOHNSON CT	1	1	\$299.70
15734001000	BROPHY PAUL W & SHAUNA M	826 GRIFFITH WAY	3	1	\$195.54
15714009000	BROWNLIE JOE & DANIELLE	112 HUDSON WAY	1	1	\$299.70
15780019000	BROWNE MALCOLM T	704 SPRUCE AVE	3	1	\$195.54
15744005000	BRUNET THOMAS F	706 GRIFFITH WAY	3	1	\$195.54
15760006000	BUCK JAMES S & MARY Z	509 CARPENTER CT	2	1	\$125.26
15694010000	BUFKA JOHN F & GINA D	152 SULLIVAN WAY	1	1	\$299.70
15741012000	BULLOCK CHRISTOPHER B & CHERYL L	501 BOWERS WAY	3	1	\$195.54
15713006000	BURSON MICHAEL DAVID	171 ANDERSON WAY	1	1	\$299.70
15715002000	BURTONDAWSON KYLE	117 MCCURRY ST	1	1	\$299.70
15760022000	BUSH BILLY	519 STAR CT	2	1	\$125.26
15743001000	BYRNE PAUL	616 NIGHTINGALE WAY	3	1	\$195.54
15711001000	CABUCO ROWEL & NEREIDA C	159 HUDSON WAY	1	1	\$299.70
15770045000	CALIP RANDY & KARREN	712 RICH CT	3	1	\$195.54
15733005000	CAMPBELL CHARLES BRANDON & CHRISTINE GRACE	817 GRIFFITH WAY	3	1	\$195.54
15770026000	CAMPBELL LOUIS	807 RICH PL	3	1	\$195.54
15733003000	CASSI DANIEL S & DANIELLE D	821 GRIFFITH WAY	3	1	\$195.54
15683026000	CASTELLANOS RAY	154 ANDERSON WAY	1	1	\$299.70
15711015000	CHAMPION ROBERT	113 HUDSON WAY	1	1	\$299.70
15712008000	CHAMPION ROBERT E	176 ANDERSON WAY	1	1	\$299.70
15743012000	CHANDLER MICHAEL L & JAYNE	404 DONNER CT	3	1	\$195.54
15770058000	CLAVE STEPHEN C & LYNNE G	715 HARDING PL	3	1	\$195.54
15770019000	COBIAN TINA L	712 CARPENTER WAY	3	1	\$195.54
15702004000	COBURN BRAD N	99 MCCURRY ST	1	1	\$299.70
15711013000	COBURN BRAD N & KANDY S	117 HUDSON WAY	1	1	\$299.70
15682011000	COFFELT ROBERT W & MEDINACOFFELT LUCIA	155 JOHNSON ST	1	1	\$299.70
15694007000	COKER JOHN J & DEBRA J	146 SULLIVAN WAY	1	1	\$299.70
15770075000	CONTRERAS MIGUEL	806 HARDING PL	3	1	\$195.54
15770021000	COONEY ANITA L & SAMUEL M	802 CARPENTER PL	3	1	\$195.54
15770024000	CORREIA DAVID & RHONDA	808 CARPENTER PL	3	1	\$195.54
15760037000	CORREIA DAVID R & RHONDA	512 STAR CT	2	1	\$125.26
15694008000	COURPET PAUL & SUSIE	148 SULLIVAN WAY	1	1	\$299.70
15715008000	COURPET RENE & LOUISE	168 HUDSON WAY	1	1	\$299.70
15780015000	COURTRIGHT VICTOR J SR & JUDY D	712 SPRUCE AVE	3	1	\$195.54
15770011000	COUTTS JANET & ROGER S	703 CARPENTER WAY	3	1	\$195.54
15683001000	COVA CASEY P & STACIA L	125 JOHNSON CT	1	1	\$299.70
15692001000	CRAIG PIPER & PATRICIA	149 HUDSON WAY	1	1	\$299.70
15780009000	CRITES & CRITES PROPERTIES LLC	724 SPRUCE AVE	3	1	\$195.54
15714003000	CROSS LIONEL E & LEECY	113 HUDSON CT	1	1	\$299.70
15691003000	CUCUK KENNETH JON & DVA	116 BROCK DR	1	1	\$299.70
15734002000	DALY DUANE A & LIEJEANA	824 GRIFFITH WAY	3	1	\$195.54
15780007000	DARLING SHAWN & MICHELLE	604 CARPENTER WAY	3	1	\$195.54
15780011000	DAVENPORT TOM & STACY	720 SPRUCE AVE	3	1	\$195.54
15682001000	DAVIS ELISE	138 MELTON WAY	1	1	\$299.70

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15734011000	DE LA TORRE JOSE FELIX & ROMANA	806 GRIFFITH WAY	3	1	\$195.54
15742004000	DE LOS REYES JESUS S JR	611 NIGHTINGALE WAY	3	1	\$195.54
15713003000	DE PONTEE KATHRYN	177 ANDERSON WAY	1	1	\$299.70
15714002000	DELANEY PATRICK V & AMY L	115 HUDSON CT	1	1	\$299.70
15732004000	DEMELLO JAMES D JR & TERESA KAY	605 STINEMAN CT	3	1	\$195.54
15742002000	DENNINGS DENISE W	615 NIGHTINGALE WAY	3	1	\$195.54
15731012000	DENSLEY SHAUN K & JODIE M	803 KEMPTON CT	3	1	\$195.54
15732006000	DESHAZER JAMES & LAURA	602 STINEMAN CT	3	1	\$195.54
15770071000	DEV SWAGATA & ANSHUMAN BHOWMIK	716 HARDING PL	3	1	\$195.54
15770074000	DEVALENTINE STEVEN J & SANDRA N	804 HARDING PL	3	1	\$195.54
15770066000	DEVALENTINE STEVEN J & SANDRA N	706 HARDING PL	3	1	\$195.54
15760049000	DEVORE LARRY A	612 ROSE AVE	2	1	\$125.26
15742014000	DEWITT BLAKE & MIKAELA	404 NIGHTINGALE CT	3	1	\$195.54
15715007000	DI GIORDANO ERNESTO & LYNN M	107 MCCURRY ST	1	1	\$299.70
15683014000	DI GIORDANO ERNESTO & LYNN M	138 JOHNSON ST	1	1	\$299.70
15731016000	DIAZ AMADOR & SARA	810 KEMPTON CT	3	1	\$195.54
15770002000	DICKINSON PATRICK ERIC	807 CARPENTER PL	3	1	\$195.54
15780016000	DIETRICH THOMAS C	710 SPRUCE AVE	3	1	\$195.54
15741018000	DIETRICH WESLEY R & ROSE A	503 BLACKFORD CT	3	1	\$195.54
15731006000	DINGWALL COLIN ROSS & WIETSKE	803 MCDEVITT DR	3	1	\$195.54
15751006000	DOMMER STEPHEN J & KUMI KOHARA	708 MCDEVITT DR	3	1	\$195.54
15731009000	DOUGHERTY MATTHEW	809 KEMPTON CT	3	1	\$195.54
15715009000	DOYLE DAVID A & JUDY R	170 HUDSON WAY	1	1	\$299.70
15760020000	DUGRANRUT CLIFFORD ALAN & LINDA MARIE	500 CARPENTER CT	2	1	\$125.26
15682020000	DUGRANRUT CLIFFORD JR & ERIN	137 JOHNSON ST	1	1	\$299.70
15695007000	DUNLAP SAMUEL JR	106 MCDONALD DR	1	1	\$299.70
15770062000	EATON DENVER J & EMILY A	707 HARDING PL	3	1	\$195.54
15694015000	ELLISLEMUS SABRINA	153 MELTON WAY	1	1	\$299.70
15732010000	ESAU PENNY L	610 STINEMAN CT	3	1	\$195.54
15692005000	EVANGELISTA FRANCISCA C	157 HUDSON WAY	1	1	\$299.70
15683020000	EVANS JOSHUA C	150 JOHNSON ST	1	1	\$299.70
15703007000	EVANS WILLIAM & DEBORAH	99 ANDERSON WAY	1	1	\$299.70
15743011000	EVON CATHERINE M & DANIEL R	402 DONNER CT	3	1	\$195.54
15770043000	FABIAN STEVEN & ANITA	708 RICH CT	3	1	\$195.54
15694006000	FANGMAN FRANK & BILLIE	144 SULLIVAN WAY	1	1	\$299.70
15742005000	FARRIS KELLEY M	609 NIGHTINGALE WAY	3	1	\$195.54
15770031000	FAUST TEDDY G & BARBARA JEAN	711 RICH CT	3	1	\$195.54
15770006000	FERGUSON JOHN GLENN	713 CARPENTER WAY	3	1	\$195.54
15711009000	FERGUSON RICHARD & MELODIE	175 HUDSON WAY	1	1	\$299.70
15742007000	FERNSTROM ROBIN	605 NIGHTINGALE WAY	3	1	\$195.54
15760007000	FERREIRA DARREN & ASHLEY	507 CARPENTER CT	2	1	\$125.26
15714005000	FINDLEY RYAN	109 HUDSON CT	1	1	\$299.70
15683019000	FIST ELLIE E	148 JOHNSON ST	1	1	\$299.70
15715006000	FOREST ROBERT J & SARAH D	109 MCCURRY ST	1	1	\$299.70
15703003000	FORONDA FLOR C & ESTEPHANY J	158 JOHNSON ST	1	1	\$299.70
15691006000	FRANCE TIMOTHY J & SANDRA S	143 SULLIVAN WAY	1	1	\$299.70
15682006000	FRANKLIN ADRIAN W	148 MELTON WAY	1	1	\$299.70
15715005000	FROELICH WILLIAM J & CAROL J	111 MCCURRY ST	1	1	\$299.70
15744002000	FUHER MATHEW & TRUDY	802 GRIFFITH WAY	3	1	\$195.54

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15733007000	GAGLIASSO EARL & CONNIE	813 GRIFFITH WAY	3	1	\$195.54
15770037000	GALLEGOS SERGIO M	723 SPRUCE AVE	3	1	\$195.54
15716008000	GARRISON TAMMY J	106 MCCURRY ST	1	1	\$299.70
15691013000	GASPER JENNA D & NICHOLAS J	115 MCDONALD DR	1	1	\$299.70
15681004000	GAYLORD BRYANT & J NNEL	97 BROCK DR	1	1	\$299.70
15682012000	GERDES JIM D	153 JOHNSON ST	1	1	\$299.70
15733009000	GIBBS KLARA	809 GRIFFITH WAY	3	1	\$195.54
15760004000	GLASS KENNETH J & NATASHA N	513 CARPENTER WAY	2	1	\$125.26
15691008000	GLOVER JONATHAN & CHRISTINA	139 SULLIVAN WAY	1	1	\$299.70
15711012000	GLOVER JONATHAN R & LAUNI R	181 HUDSON WAY	1	1	\$299.70
15760030000	GOMEZ ANTONIO & ELIZABETH	503 WOLF CT	2	1	\$125.26
15715004000	GOODMAN JONATHAN H & AMBER J	113 MCCURRY ST	1	1	\$299.70
15760017000	GRAHAM JOHN R & DONNA E	506 CARPENTER CT	2	1	\$125.26
15770053000	GRAVES LOWELL B & LINDA L	809 HARDING PL	3	1	\$195.54
15780018000	GREEN KEVIN & MONICA	706 SPRUCE AVE	3	1	\$195.54
15780010000	GRIEGO KATHLEEN M	722 SPRUCE AVE	3	1	\$195.54
15695008000	GRUMMERT MICHAEL M & CARRIE	104 MCDONALD DR	1	1	\$299.70
15731017000	GRYN PETER J & KELLY A	812 KEMPTON CT	3	1	\$195.54
15716001000	GUERIN ROBERT GLENN & VICTO RACHELE	160 HUDSON WAY	1	1	\$299.70
15694022000	GUERIN ROBERT GLENN & VICTORIA RACHELE	139 MELTON WAY	1	1	\$299.70
15770070000	GUILIANO KATHRYN	714 HARDING PL	3	1	\$195.54
15770076000	GUNN SHON N & PEGGY C	808 HARDING PL	3	1	\$195.54
15780020000	GUTER JAMES S	702 SPRUCE AVE	3	1	\$195.54
15702001000	GUYNES DANNY H & JACQUELINE K	105 MCCURRY ST	1	1	\$299.70
15760038000	GUZMAN SHARI	510 WOLF CT	2	1	\$125.26
15715015000	HALL MARK & TERRI	106 HUDSON CT	1	1	\$299.70
15683025000	HALL SANDY & LARRY	94 ANDERSON WAY	1	1	\$299.70
15731007000	HALLOWES SHAUL & JODIE	813 KEMPTON CT	3	1	\$195.54
15711011000	HARDIN MICHELLE & RICHARD	179 HUDSON WAY	1	1	\$299.70
15691007000	HARPER JONATHAN S & JESSICA L	141 SULLIVAN WAY	1	1	\$299.70
15683018000	HARRIS LEE N & FLORDELIZA C	146 JOHNSON ST	1	1	\$299.70
15732003000	HASKETT TREVOR	607 STINEMAN CT	3	1	\$195.54
15714006000	HATCH THOMAS J & NORMA A	107 HUDSON CT	1	1	\$299.70
15760010000	HAWKINS ANDREW & CRYSTAL	501 CARPENTER CT	2	1	\$125.26
15703002000	HEATHCOCK BILLIE F	156 JOHNSON ST	1	1	\$299.70
15683031000	HELMS JOHN B	164 ANDERSON WAY	1	1	\$299.70
15760003000	HELTON LINDA	515 CARPENTER WAY	2	1	\$125.26
15695004000	HENDERSON JOSEPH SCOTT	112 MCDONALD DR	1	1	\$299.70
15712009000	HENDERSON STEVEN P & FELICIA	174 ANDERSON WAY	1	1	\$299.70
15770063000	HERBERT RICHARD	705 HARDING PL	3	1	\$195.54
15760045000	HERMAN STEVEN & GAIL NIELSEN	616 ROSE AVE	2	1	\$125.26
15695009000	HESS MICHAEL BRAD	102 MCDONALD DR	1	1	\$299.70
15741008000	HICKEY ALVIN S & MARY ANN SCHRADER	507 BOWERS WAY	3	1	\$195.54
15743008000	HILL DENNIS B & REBECCA A	700 GRIFFITH WAY	3	1	\$195.54
15770068000	HINTON GINA V	710 HARDING PL	3	1	\$195.54
15770061000	HOLLOWELL DIANE	709 HARDING PL	3	1	\$195.54
15734008000	HOMA LAUREL	812 GRIFFITH WAY	3	1	\$195.54
15734010000	HOPKING JR CARY W	808 GRIFFITH WAY	3	1	\$195.54
15734009000	HORARIO NORM P & NOEMI T N	810 GRIFFITH WAY	3	1	\$195.54

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15682010000	HOWARD DANIEL & CHONG	156 MELTON WAY	1	1	\$299.70
15731015000	HUNGATE LUCY B	808 KEMPTON CT	3	1	\$195.54
15691002000	IGARTA BRIONNA MICHELLE & JEREMY JOHN	114 BROCK DR	1	1	\$299.70
15713004000	INMAN RENEE	175 ANDERSON WAY	1	1	\$299.70
15683012000	JACKSON ANTHONY & ARSENIA	134 JOHNSON ST	1	1	\$299.70
15716007000	JACOBSON SIGMUND & SHIRLEE	108 MCCURRY ST	1	1	\$299.70
15780013000	JENSEN KEVIN R & NATALIE N	716 SPRUCE AVE	3	1	\$195.54
15741019000	JENSEN KRIS R	505 BLACKFORD CT	3	1	\$195.54
15741020000	JENSEN LARRY K & PAMELA ANN	507 BLACKFORD CT	3	1	\$195.54
15744006000	JEWELL KEVIN R & MELISSA	704 GRIFFITH WAY	3	1	\$195.54
15743002000	JIMENEZ JOSE G & LIDIA	614 NIGHTINGALE WAY	3	1	\$195.54
15732008000	JOHNSON ALBERT CHARLES JR	606 STINEMAN CT	3	1	\$195.54
15770039000	JOHNSTON MICHAEL A	719 SPRUCE AVE	3	1	\$195.54
15760040000	JONES ROBIN J & ANN PAPPAS	506 WOLF CT	2	1	\$125.26
15760025000	JORDAN LESSLIE O & JESSIE M	513 STAR CT	2	1	\$125.26
15760034000	JOSLIN JESSE & BROOKE	518 STAR CT	2	1	\$125.26
15732012000	KAILIHIWA DERECK J & NANCY	705 MCDEVITT DR	3	1	\$195.54
15714011000	KASSAY CAROL G	108 HUDSON WAY	1	1	\$299.70
15770034000	KAUR NARINDER	705 RICH CT	3	1	\$195.54
15751004000	KEARNEY KATHERINE	800 MCDEVITT DR	3	1	\$195.54
15770048000	KEELING JENNIFER	802 RICH PL	3	1	\$195.54
15694009000	KENNEDY MARC K	150 SULLIVAN WAY	1	1	\$299.70
15733010000	KENNEY SUSAN B & RONALD J	807 GRIFFITH WAY	3	1	\$195.54
15716003000	KENTNER RALPH A	116 MCCURRY ST	1	1	\$299.70
15741016000	KESTERSON ROBERT H & KIMBERLY N	801 GRIFFITH WAY	3	1	\$195.54
15743016000	KIER HOLLY & JEFFREY	412 NIGHTINGALE CT	3	1	\$195.54
15711008000	KILBURN BERTHA	173 HUDSON WAY	1	1	\$299.70
15743010000	KILLORN TYLER & SHARLE	400 DONNER CT	3	1	\$195.54
15741021000	KIRCHER JULIE A & TIMOTHY L	509 BLACKFORD CT	3	1	\$195.54
15770033000	KISER JORDAN MICHAEL & DAWN AGUILAR	707 RICH CT	3	1	\$195.54
15682005000	KNIGHT FRANK W JR & PAMELA K	146 MELTON WAY	1	1	\$299.70
15731013000	KNOCHE WILLIAM A	804 KEMPTON CT	3	1	\$195.54
15694021000	KNOX RICHARD J & MUN C	141 MELTON WAY	1	1	\$299.70
15693001000	KUDER DANIELLE	117 CORBIN DR	1	1	\$299.70
15712002000	KUNKEL JOHN & DANIELLE	105 HUDSON WAY	1	1	\$299.70
15770060000	LABONTY LYNN F	711 HARDING PL	3	1	\$195.54
15760008000	LAMB JOSEPH N	505 CARPENTER CT	2	1	\$125.26
15682003000	LANDINI LEROY A & CYNTHIA A	142 MELTON WAY	1	1	\$299.70
15760032000	LASSAGA ALBERT J & JOHANNA	522 STAR CT	2	1	\$125.26
15714010000	LAWSON BRYAN SCOT & PAULA	110 HUDSON WAY	1	1	\$299.70
15716006000	LAWSON JUSTIN A & ELAINI M	110 MCCURRY ST	1	1	\$299.70
15760001000	LEAVELL BRANDIE M & CHAUNCY T	519 CARPENTER WAY	2	1	\$125.26
15741006000	LEE NORA A	508 BLACKFORD CT	3	1	\$195.54
15694023000	LEE ROBERT B & MEAGAN	105 MCDONALD DR	1	1	\$299.70
15715010000	LEONE WILLIAM T & LORI S	116 HUDSON CT	1	1	\$299.70
15770038000	LEONIDOU COSTAS & KARLA	721 SPRUCE AVE	3	1	\$195.54
15760043000	LEPEAU ANDREW & SUK CHA	500 WOLF CT	2	1	\$125.26
15683028000	LEWIS WALTER ARRON & MELISSA DAKOTA SUE	158 ANDERSON WAY	1	1	\$299.70
15760048000	LINDER RANDAL R & LORI J	613 ROSE AVE	2	1	\$125.26

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15760019000	LINDLEY DAX W	502 CARPENTER CT	2	1	\$125.26
15732011000	LO GIUDICE GLORIA	612 STINEMAN CT	3	1	\$195.54
15714004000	LONG ALVIN & CLAUDIA	111 HUDSON CT	1	1	\$299.70
15694020000	LOPEZ ROBERT R JR & BRITTANY M	143 MELTON WAY	1	1	\$299.70
15711007000	LORD BRETT	171 HUDSON WAY	1	1	\$299.70
15693002000	LOSANO MAURICIO JIMENEZ & JIMENEZ ELISA	115 CORBIN DR	1	1	\$299.70
15742013000	LOTERBAUER MIKE	402 NIGHTINGALE CT	3	1	\$195.54
15741005000	LUNA SALOMON & AZUCENA	627 MCDEVITT DR	3	1	\$195.54
15683023000	LUNDQUEST ERIC & ROBIN	98 ANDERSON WAY	1	1	\$299.70
15711004000	MAFFEI JOSEPH D & CHERYL A	165 HUDSON WAY	1	1	\$299.70
15693003000	MAFFEI JOSEPH D & CHERYL A	113 CORBIN DR	1	1	\$299.70
15734005000	MAGANA OSCAR & MICHELE LYNN	818 GRIFFITH WAY	3	1	\$195.54
15715014000	MAGEE CINDA	108 HUDSON CT	1	1	\$299.70
15744001000	MAGGARD CHRISTINA & DEREK	804 GRIFFITH WAY	3	1	\$195.54
15760041000	MAHAFFEY JEFF D & JACQUELYN	504 WOLF CT	2	1	\$125.26
15714008000	MALDONADO DANIEL	114 HUDSON WAY	1	1	\$299.70
15760033000	MARTIN CHRISTOPHER & TANYA	520 STAR CT	2	1	\$125.26
15701002000	MARTINDALE CORWIN JR & HEIDI	109 CORBIN DR	1	1	\$299.70
15712003000	MARTINEZ ESMERALDA V & J ANTONIO	103 HUDSON WAY	1	1	\$299.70
15683013000	MARTURANO JOSEPH A & ELISABETH Y	136 JOHNSON ST	1	1	\$299.70
15760042000	MATTHEWS JOSHUA E & DIANA C	502 WOLF CT	2	1	\$125.26
15682013000	MAU KEVIN & LEE ANNE	151 JOHNSON ST	1	1	\$299.70
15741010000	MCCLUNG LISA R	503 BOWERS WAY	3	1	\$195.54
15742015000	MCCOY BRIANNE	406 NIGHTINGALE CT	3	1	\$195.54
15742008000	MCCOY JOHN M & CHRISTINE MICHELLE	603 NIGHTINGALE WAY	3	1	\$195.54
15731005000	MCDONALD INVESTMENTS LLC	805 MCDEVITT DR	3	1	\$195.54
15682008000	MCKINNEY CHARLES F & BARBARA A	152 MELTON WAY	1	1	\$299.70
15770023000	MCMANIS JESSE D & TERESA L	806 CARPENTER PL	3	1	\$195.54
15770059000	MCMULLEN DAVID A & MELISSA L	713 HARDING PL	3	1	\$195.54
15770051000	MEEKS WILLIAM & GINGER	808 RICH PL	3	1	\$195.54
15770057000	MENDOZA MANUEL J & GLORIA	801 HARDING PL	3	1	\$195.54
15694002000	MICHEL STEVEN E & MARY A	136 SULLIVAN WAY	1	1	\$299.70
15715011000	MILLINGTON SETH A	114 HUDSON CT	1	1	\$299.70
15760039000	MILLINGTON SHAWN M & KIMBERLY ANN	508 WOLF CT	2	1	\$125.26
15741001000	MILNER KEITH ELLIS	703 MCDEVITT DR	3	1	\$195.54
15760021000	MODELMOG RYAN T & STEPHANIE	521 STAR CT	2	1	\$125.26
15694012000	MOLL JUSTIN WILLIAM & ROCIO	118 CORBIN DR	1	1	\$299.70
15711016000	MONACK FRANKLIN J & PATRICIA	111 HUDSON WAY	1	1	\$299.70
15694014000	MORRIS JOHN C & ROMA J	155 MELTON WAY	1	1	\$299.70
15694016000	MOSER TRACY S & DEBRA J	151 MELTON WAY	1	1	\$299.70
15741011000	MULDOON CARRIE M & PATRICK K	502 BLACKFORD CT	3	1	\$195.54
15695003000	MULLEN STEVE & TANYA	114 MCDONALD DR	1	1	\$299.70
15732002000	MURGUIA TY & DANA	609 STINEMAN CT	3	1	\$195.54
15760002000	MURPHY ELIZABETH	517 CARPENTER WAY	2	1	\$125.26
15716004000	MYHRE DAVID & LEA	114 MCCURRY ST	1	1	\$299.70
15743015000	NAPENAS PAULITO & ALMA A	604 NIGHTINGALE WAY	3	1	\$195.54
15694004000	NEUMAN BRANDON T	140 SULLIVAN WAY	1	1	\$299.70
15780003000	NGO TUYET L	605 CARPENTER WAY	3	1	\$195.54
15770065000	NICOLAS JULIE	701 HARDING PL	3	1	\$195.54

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15701001000	NORENE GERALD M & LAURIE PEEK	111 CORBIN DR	1	1	\$299.70
15716005000	NORTH JOHN T & CYNTHIA A	112 MCCURRY ST	1	1	\$299.70
15733001000	NYSTROM BRENT	825 GRIFFITH WAY	3	1	\$195.54
15681002000	OKANE TIMOTHY	100 MCDONALD DR	1	1	\$299.70
15691014000	ONEAL GEORGE H JR & CORY L	117 MCDONALD DR	1	1	\$299.70
15683004000	ORCHEKOWSKI BRIAN T & BRIANNA N	119 JOHNSON CT	1	1	\$299.70
15683003000	ORDORICA SALVADOR E & SONIA M	121 JOHNSON CT	1	1	\$299.70
15683017000	ORTEZA ART VENTURA & MARIA DAISY FORONDA	144 JOHNSON ST	1	1	\$299.70
15683016000	ORTEZA ART VENTURA & MARIA DAISY FORONDA	142 JOHNSON ST	1	1	\$299.70
15760028000	PAIZ DANIEL G & JESSICA R	507 WOLF CT	2	1	\$125.26
15734004000	PANTELOGLOW HEATHER	820 GRIFFITH WAY	3	1	\$195.54
15714001000	PAREDES JOSELUIS & ANA	117 HUDSON CT	1	1	\$299.70
15731003000	PARKER KIMBERLY	809 MCDEVITT DR	3	1	\$195.54
15683006000	PAYNE DONALD C & SHEILA A	122 JOHNSON CT	1	1	\$299.70
15770009000	PEREZ AGUSTIN G & DESRA LASHAWN	707 CARPENTER WAY	3	1	\$195.54
15713002000	PESENTI DAVID V & TIFFANY L	179 ANDERSON WAY	1	1	\$299.70
15770072000	PFAFF STEPHEN	800 HARDING PL	3	1	\$195.54
15770069000	PILLINGWILSON JEANNE	712 HARDING PL	3	1	\$195.54
15711017000	PIPKINS TAMERA	109 HUDSON WAY	1	1	\$299.70
15694011000	POOLE CARL	120 CORBIN DR	1	1	\$299.70
15760047000	PREVEDELLI CHARLES D & BETHANY	614 ROSE AVE	2	1	\$125.26
15770014000	PRIETO RAYMOND C & LINDA C	702 CARPENTER WAY	3	1	\$195.54
15760016000	PRIOR TERRESA	508 CARPENTER CT	2	1	\$125.26
15682009000	PURCELL WENDI & CHARLES	154 MELTON WAY	1	1	\$299.70
15770064000	RAMIREZ MELISSA	703 HARDING PL	3	1	\$195.54
15732007000	RAMOS FROILAN	604 STINEMAN CT	3	1	\$195.54
15734006000	RAMOS SONNY & GLORIA V	816 GRIFFITH WAY	3	1	\$195.54
15731001000	RASK HOWARD AXEL	813 MCDEVITT DR	3	1	\$195.54
15760035000	REED WILLIAM	516 STAR CT	2	1	\$125.26
15715003000	REEVES ERIC & AMY LYN	115 MCCURRY ST	1	1	\$299.70
15683027000	RENSHAW DONNIE	156 ANDERSON WAY	1	1	\$299.70
15743003000	RIDGWAY EUGENE W JR & SHERYL A	612 NIGHTINGALE WAY	3	1	\$195.54
15770041000	RILEY JOHN C & KATHY L	704 RICH CT	3	1	\$195.54
15770003000	RING ALPHONSO A	805 CARPENTER PL	3	1	\$195.54
15713007000	RINGQUIST BENNIE	169 ANDERSON WAY	1	1	\$299.70
15712007000	RIPPE FLORENCE	178 ANDERSON WAY	1	1	\$299.70
15712005000	RIVERS BRYAN	182 ANDERSON WAY	1	1	\$299.70
15716002000	ROBINSON JACOB C & KRYSTAL	162 HUDSON WAY	1	1	\$299.70
15760011000	ROBINSON JOEL C & ELIZABETH L	518 CARPENTER WAY	2	1	\$125.26
15695001000	RODRIGUEZ GILBERT & YESENIA	119 BROCK DR	1	1	\$299.70
15770030000	ROGERS RICHARD A & JULIE K	713 RICH CT	3	1	\$195.54
15691012000	ROHDE CHRIS & LONNIE M	131 SULLIVAN WAY	1	1	\$299.70
15760014000	ROSADO PABLO & GLORIA	512 CARPENTER WAY	2	1	\$125.26
15780012000	ROSE JOSHUA DANIEL & BRIANNA	718 SPRUCE AVE	3	1	\$195.54
15770017000	ROTH KENNETH CHARLES & HANNAH NAOMI	708 CARPENTER WAY	3	1	\$195.54
15760015000	ROZAK DAVID W & JEANNE M	510 CARPENTER CT	2	1	\$125.26
15733002000	RYAN KIMBERLY A & PAUL D	823 GRIFFITH WAY	3	1	\$195.54
15770036000	SACRAMENTO NICANOR M & THELMA C	725 SPRUCE AVE	3	1	\$195.54
15770049000	SALAS ROBERT E	804 RICH PL	3	1	\$195.54

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15760018000	SALAZAR ANTHONY JOHN & STACEY RENE	504 CARPENTER CT	2	1	\$125.26
15702006000	SANDERS RACHEL & JONES ANGELA K	166 ANDERSON WAY	1	1	\$299.70
15741007000	SANDERS ZACHARY & HEATHER	506 BLACKFORD CT	3	1	\$195.54
15734003000	SANDOVAL LUIS ROLANDO	822 GRIFFITH WAY	3	1	\$195.54
15703004000	SARIN RAJENDER PAUL	160 JOHNSON ST	1	1	\$299.70
15770027000	SAWICKI JEFFREY	805 RICH PL	3	1	\$195.54
15760005000	SCANDRETT ROBERT	511 CARPENTER WAY	2	1	\$125.26
15770040000	SCHAUER KENNY J & STEPHANIE M	703 RICH CT	3	1	\$195.54
15770032000	SCHLOBOHM TIA	709 RICH CT	3	1	\$195.54
15681003000	SCHMIDT SCOTT M & HEATHER OBRIEN	98 MCDONALD DR	1	1	\$299.70
15770029000	SCHNEIDER DOUGLAS G & DVA	801 RICH PL	3	1	\$195.54
15682002000	SCOTT JEFFREY DONALD & STEPHANIE MARIE	140 MELTON WAY	1	1	\$299.70
15682017000	SEAMAN ANTHONY O	143 JOHNSON ST	1	1	\$299.70
15683021000	SEARCY ANTHONY P JR	152 JOHNSON ST	1	1	\$299.70
15683009000	SEARCY ANTHONY P JR	128 JOHNSON ST	1	1	\$299.70
15683005000	SEARCY ANTHONY P JR	120 JOHNSON CT	1	1	\$299.70
15732009000	SEGGAY DEAN M & HENRIETTA Q	608 STINEMAN CT	3	1	\$195.54
15770013000	SELKEN RUSSELL A	729 SPRUCE AVE	3	1	\$195.54
15691009000	SELKEN RUSSELL A	137 SULLIVAN WAY	1	1	\$299.70
15691005000	SEYMOUR MICHAEL A & MARY FRANCES ANNE	145 SULLIVAN WAY	1	1	\$299.70
15713005000	SHAFOR REGINALD H & DEBORAH R	173 ANDERSON WAY	1	1	\$299.70
15770007000	SHARP GEORGE & DEBBRA	711 CARPENTER WAY	3	1	\$195.54
15743013000	SHARP HAMMIE & MARTHA	608 NIGHTINGALE WAY	3	1	\$195.54
15741014000	SHAVER ROBERT F & LAURA L	705 GRIFFITH WAY	3	1	\$195.54
15714007000	SHAW JONPAUL M & JANET L	116 HUDSON WAY	1	1	\$299.70
15743006000	SHELNUTT MAXWELL O & CHAU	400 BOWERS WAY	3	1	\$195.54
15780005000	SIEGELE PAUL J	600 CARPENTER WAY	3	1	\$195.54
15701003000	SILLS CHARLES L	107 CORBIN DR	1	1	\$299.70
15694017000	SILVA ANTHONY R	149 MELTON WAY	1	1	\$299.70
15744003000	SILVER CRAIG A & CHRIS A	800 GRIFFITH WAY	3	1	\$195.54
15731004000	SINGH BHUPINDER	807 MCDEVITT DR	3	1	\$195.54
15770004000	SINGSON ALEX M	803 CARPENTER PL	3	1	\$195.54
15732005000	SISEMORE RANDALL B & STEPHANIE ROY	603 STINEMAN CT	3	1	\$195.54
15741002000	SISK KATHLEEN	701 MCDEVITT DR	3	1	\$195.54
15683008000	SKINNER JOSEPH & LAILA	126 JOHNSON CT	1	1	\$299.70
15703001000	SLAUGHTER MICHELLE D & JAMES L	154 JOHNSON ST	1	1	\$299.70
15751001000	SMITH DEBORAH M	806 MCDEVITT DR	3	1	\$195.54
15692003000	SMITH LAIRD & SHARON	153 HUDSON WAY	1	1	\$299.70
15712010000	SNEED CARL E & RUTHANN	172 ANDERSON WAY	1	1	\$299.70
15742009000	SOWLE JAMES T	601 NIGHTINGALE WAY	3	1	\$195.54
15770010000	SPERLING JEREMY M	705 CARPENTER WAY	3	1	\$195.54
15760036000	STARK EMILY	514 STAR CT	2	1	\$125.26
15760029000	STARR MARY ELIZABETH	505 WOLF CT	2	1	\$125.26
15770067000	STEELE SEAN	708 HARDING PL	3	1	\$195.54
15731014000	STEENBERG NICK & NICHOLE	806 KEMPTON CT	3	1	\$195.54
15741017000	STEINKE PHILLIP & KAREN	803 GRIFFITH WAY	3	1	\$195.54
15760031000	STEPHENS THOMAS W & JENNIFER	501 WOLF CT	2	1	\$125.26
15742010000	STOCKTON BETTY & KEVIN	409 NIGHTINGALE CT	3	1	\$195.54
15770073000	SWAIM CHAD M	802 HARDING PL	3	1	\$195.54

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15770056000	TAGGART JAMES C & TABITHA A	803 HARDING PL	3	1	\$195.54
15760026000	TARLTON LARRY L & DIANA L	511 WOLF CT	2	1	\$125.26
15682004000	TAYLOR TRACY & DEBRA ANN	144 MELTON WAY	1	1	\$299.70
15702003000	TEEPLE DAVID B & JACKIE A	101 MCCURRY ST	1	1	\$299.70
15770050000	THATCHER RON MARTELL	806 RICH PL	3	1	\$195.54
15694005000	THEIS ROBERT J & ROBIN R	142 SULLIVAN WAY	1	1	\$299.70
15731002000	THOMAS AARON	811 MCDEVITT DR	3	1	\$195.54
15770025000	THOMAS HAROLD & LORI	809 RICH PL	3	1	\$195.54
15741013000	TOEBE KATHLEEN M	703 GRIFFITH WAY	3	1	\$195.54
15743009000	TOMBERLIN KELLY A	401 DONNER CT	3	1	\$195.54
15731008000	TOUZEAU TIMOTHY & APRIL	811 KEMPTON CT	3	1	\$195.54
15742006000	TRACY KRYSTAL L	607 NIGHTINGALE WAY	3	1	\$195.54
15743014000	TRUJILLO JOHN & CHARLESTA	606 NIGHTINGALE WAY	3	1	\$195.54
15760027000	TUOLD ALDEN E & SARAH E	509 WOLF CT	2	1	\$125.26
15701004000	UDELL DARRELL H & SUSAN MARIE MCCLAIN	105 CORBIN DR	1	1	\$299.70
15681001000	ULAM WILLIS D & DANA A	99 BROCK DR	1	1	\$299.70
15780008000	UNG TERESA	606 CARPENTER WAY	3	1	\$195.54
15694024000	UNKENHOLZ BILLY J & LINDA	107 MCDONALD DR	1	1	\$299.70
15682015000	VAGNONE AUBREY	147 JOHNSON ST	1	1	\$299.70
15780017000	VAN HOOSER JAMES RALPH	708 SPRUCE AVE	3	1	\$195.54
15770022000	VARGAS BRUNO & AURORA	804 CARPENTER PL	3	1	\$195.54
15711006000	VARGO JEAN R & JEANNE M VASQUEZ	169 HUDSON WAY	1	1	\$299.70
15744004000	VAZQUEZ VICTOR M	708 GRIFFITH WAY	3	1	\$195.54
15733006000	VELASCO ARSENIO A JR	815 GRIFFITH WAY	3	1	\$195.54
15770028000	VIDOT MICHAEL	803 RICH PL	3	1	\$195.54
15683029000	VILLEGAS WALTER JR & MARIA LYDIA	160 ANDERSON WAY	1	1	\$299.70
15780002000	VIVEIROS ALEXANDER & FREEMAN ASHLEY	603 CARPENTER WAY	3	1	\$195.54
15733011000	WAGMAN DAN & KELLY	805 GRIFFITH WAY	3	1	\$195.54
15760046000	WALKER STANLEY R & PAULINE	615 ROSE AVE	2	1	\$125.26
15770015000	WALTERS CHERIDAH	704 CARPENTER WAY	3	1	\$195.54
15770047000	WATSON CHRISTOPHER J & PATRICIA J	800 RICH PL	3	1	\$195.54
15695005000	WEAVER DEANNA D & KENNETH J	110 MCDONALD DR	1	1	\$299.70
15770044000	WEBB ALEXANDER LEWIS & REBECCA ELVA	710 RICH CT	3	1	\$195.54
15715013000	WEBB FRANK JR & BRIDGET	110 HUDSON CT	1	1	\$299.70
15694001000	WEBB LENA K	134 SULLIVAN WAY	1	1	\$299.70
15695002000	WEBB WALTER M II & TERESA B	116 MCDONALD DR	1	1	\$299.70
15760023000	WEIGAND LEWIS C & JANET	517 STAR CT	2	1	\$125.26
15711014000	WELLE ROBERT J II	115 HUDSON WAY	1	1	\$299.70
15743005000	WETZEL GERALD & SHIRLEY	405 DONNER CT	3	1	\$195.54
15733008000	WHELAN STACEY	811 GRIFFITH WAY	3	1	\$195.54
15742003000	WICK JEFFERY T & DAWN M	613 NIGHTINGALE WAY	3	1	\$195.54
15780021000	WILDEN JESSIE & HEATHER	700 SPRUCE AVE	3	1	\$195.54
15742012000	WILDEN MICHAEL & LEITHA	405 NIGHTINGALE CT	3	1	\$195.54
15770020000	WILKINS CHAD & LAURIE	800 CARPENTER PL	3	1	\$195.54
15760009000	WILLIAMS EDMUND E & JULIE D	503 CARPENTER CT	2	1	\$125.26
15695006000	WILSON ELAINE MARIE	108 MCDONALD DR	1	1	\$299.70
15692002000	WILSON RICHARD LEE	151 HUDSON WAY	1	1	\$299.70
15770005000	WONG STEVEN K	801 CARPENTER PL	3	1	\$195.54
15715001000	WOODEN DUSTIN & SARA	166 HUDSON WAY	1	1	\$299.70

Parcel Number	Owner Name	Situs Address	Zone of Benefit	SFE Unit	Assessment
15691010000	WOOLFORK CLAY A SR	135 SULLIVAN WAY	1	1	\$299.70
15743017000	WREN LORAN M & TONG	410 NIGHTINGALE CT	3	1	\$195.54
15683015000	WYANT FRANK P & MACHADOWYANT DIANE L	140 JOHNSON ST	1	1	\$299.70
15682014000	YEAGER MARK & MINDEE	149 JOHNSON ST	1	1	\$299.70
15731010000	ZARGES CHRISTOPHER & AIMEE	807 KEMPTON CT	3	1	\$195.54
15731011000	ZUBAL ANDREW A & KATHERINE A	805 KEMPTON CT	3	1	\$195.54