



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT

May 23, 2017

SUBJECT: WHEATLAND PREMIER GROVE LIGHTING AND LANDSCAPING DISTRICT

PREPARED BY: Rex E. Miller, Director of Administrative Services

Recommendation: That the City Council receive and accept the Preliminary Engineer's Report for the Wheatland Premier Grove Lighting and Landscaping District which sets forth the proposed assessments for the fiscal year 2017-2018 and set the date of the Public Hearing for the public consideration of said assessments.

Discussion: The consulting firm of SCI Consulting Group has prepared the Engineer's Report for the upcoming fiscal year. There have been no changes in the methodology of allocating the costs for work done in the district from the current year. The process allows for a maximum of a 4% increase in the assessments, however this year we are only proposing a 3% increase in the costs to the property owners.

The public hearing on these increases is scheduled to be held on June 13, 2017, at 6:30 pm

Fiscal Impact: The proposed assessments will generate approximately \$96,300 when collected.

Attachments: Engineer's Report dated June, 2017

**CITY OF WHEATLAND
RESOLUTION NO. ____-17**

**A RESOLUTION OF THE INTENTION TO LEVY ASSESSMENTS FOR
FISCAL YEAR 2017-18, 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 16, 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 2017-18; and

BE IT FURTHER RESOLVED that within the District, the existing and proposed improvements are generally described as the installation, 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 3.00% 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 2017-18 is approximately \$52,360 for Wheatland Ranch; \$ 5,704 for Premier Grove and \$ 38,163 for Park Place . This cost results in a proposed assessment rate of \$278.51 for Wheatland Ranch; \$116.41 for Premier Grove and \$181.73 for Park Place, per single family equivalent benefit unit for fiscal year 2017-18.

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 13, 2017 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 23, 2017 at the hour of 6:30 p.m. at Wheatland Community Center, located at 101 C Street, Wheatland, California .

Ayes:

Noes:

Absent:

Abstain:

Rick West
Mayor, City of Wheatland



CITY OF WHEATLAND

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

ENGINEER'S REPORT

JUNE 2017

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

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WHEATLAND-PREMIER GROVE LANDSCAPE AND LIGHTING DISTRICT

CITY COUNCIL

Rick West, Mayor

Joseph Henderson, 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 2017-18 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 13, 2017 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 2017-18. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller in August 2017 for inclusion on the property tax roll for Fiscal Year 2017-18.

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 2017-18 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 Fiscal Year 2017-18				Total Budget
Beginning Fund Balance July 1, 2017				\$0
Services Costs:				
Wheatland Ranch: Unit 1 & Unit 2				
Equipment Purchase and Maintenance				\$54,477
Maintenance and Operation ¹	\$44,989			
Street Lights	\$4,488			
Administration Fees	\$5,000			
Premier Grove				
Equipment Purchase and Maintenance				\$6,217
Maintenance and Operation ¹	\$4,082			
Street Lights	\$1,584			
Administration Fees	\$551			
Park Place				
Equipment Purchase and Maintenance				\$39,500
Maintenance and Operation ¹	\$29,088			
Street Lights	\$5,412			
Administration Fees	\$5,000			
Totals for Servicing				\$100,194
Incidental Costs				
Wheatland Ranch Administration and Project Management	\$2,595			
Park Place Administration and Project Management	\$2,098			
Totals for Incidental Costs				\$4,693
Total Maintenance, Service, Capital and Additional Expenditures				\$104,888
Total Benefit of Services and Related Expenses				\$57,072
Wheatland Ranch SFE Units				188
Benefit received per Single Family Equivalent Unit				\$304
Total Benefit of Services and Related Expenses				\$6,217
Premier Grove SFE Units				49
Benefit received per Single Family Equivalent Unit				\$127
Total Benefit of Services and Related Expenses				\$39,500
Park Place SFE Units				210
Benefit received per Single Family Equivalent Unit				\$198
Less:				
District Contribution for General Benefits				(\$7,342)
District Contribution toward Special Benefits				(\$1,319)
Total Revenue from Other Sources				(\$8,661)
Net Cost of Landscape & Lighting District				\$96,227
Total Landscaping & Lighting District				\$96,227
(Net Amount to be Assessed)				
Budget Allocation to Wheatland Ranch				
	Total SFE Units	Assessment per SFE	Total Assessment	
	188	\$278.51	\$52,360	
Budget Allocation to Premier Grove				
	Total SFE Units	Assessment per SFE	Total Assessment	
	49	\$116.41	\$5,704	
Budget Allocation to Park Place				
	Total SFE Units	Assessment per SFE	Total Assessment	
	210	\$181.73	\$38,163	

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

METHOD OF APPORTIONMENT

METHOD OF 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. Street lighting 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 \$7,342, or 7.00%, which equals to 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 2017-18 is as follows:

FIGURE 2 – SUMMARY OF COST ESTIMATES

Estimate of Improvement Cost for FY 2017-18	Wheatland Ranch Unit 1 & Unit 2	Premier Grove	Park Place
Maintenance and Operation	\$44,988.85	\$4,082.46	\$29,088.00
Administration	\$5,000.00	\$551.00	\$5,000.00
Street Lights	\$4,488.00	\$1,584.00	\$5,412.00
Incidental Expenses	\$2,595.42		\$2,098.00
Contribution from other sources	(\$4,712.39)	(\$513.37)	(\$3,434.70)
Total Budget	\$52,359.88	\$5,704.09	\$38,163.30

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 2017-18 is 3.53%, of this amount 3.00% has been applied to the assessment calculation for the year. The 2017-18 rate for Wheatland Ranch (Zone 1) is \$278.51 per SFE, Premier Grove (Zone 2) is \$116.41 per SFE, and Park Place (Zone 3) is \$181.73 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 2017-18. 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 2017-18 for each parcel or lot of land within the District.

Dated: May 17, 2017

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 2017-18

City of Wheatland
Wheatland-Premier Grove Landscaping and Lighting Assessment District
Assessment Roll 2017-18

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Assessment
015-681-001-000	WHITE MATTHEW E	99 BROCK DR	\$278.51
015-681-002-000	OKANE TIMOTHY	100 MCDONALD DR	\$278.51
015-681-003-000	SCHMIDT SCOTT M &	98 MCDONALD DR	\$278.51
015-681-004-000	MORRISON SABRINA	97 BROCK DR	\$278.51
015-682-001-000	DAVIS JONATHAN JR &	138 MELTON WAY	\$278.51
015-682-002-000	GROVE EUGENE R &	140 MELTON WAY	\$278.51
015-682-003-000	LANDINI LEROY A &	142 MELTON WAY	\$278.51
015-682-004-000	TAYLOR TRACY & DEBRA	144 MELTON WAY	\$278.51
015-682-005-000	KNIGHT FRANK W JR &	146 MELTON WAY	\$278.51
015-682-006-000	FRANKLIN ADRIAN W	148 MELTON WAY	\$278.51
015-682-007-000	ACHILLES JAMES R &	150 MELTON WAY	\$278.51
015-682-008-000	MCKINNEY CHARLES F &	152 MELTON WAY	\$278.51
015-682-009-000	PURCELL WENDI &	154 MELTON WAY	\$278.51
015-682-010-000	HOWARD DANIEL & CHONG	156 MELTON WAY	\$278.51
015-682-011-000	COFFELT ROBERT W &	155 JOHNSON ST	\$278.51
015-682-012-000	GERDES JIM D	153 JOHNSON ST	\$278.51
015-682-013-000	MAU KEVIN & LEE ANNE	151 JOHNSON ST	\$278.51
015-682-014-000	YEAGER MARK & MINDEE	149 JOHNSON ST	\$278.51
015-682-015-000	VAGNONE AUBREY	147 JOHNSON ST	\$278.51
015-682-016-000	BARBER DARLENE	145 JOHNSON ST	\$278.51
015-682-017-000	SEAMAN ANTHONY O	143 JOHNSON ST	\$278.51
015-682-018-000	BARNES BEVERLY J	141 JOHNSON ST	\$278.51
015-682-019-000	ANGEL NORCA & RAMON	139 JOHNSON ST	\$278.51
015-682-020-000	DUGRANRUT CLIFFORD JR	137 JOHNSON ST	\$278.51
015-683-001-000	COVA CASEY P & STACIA L	125 JOHNSON CT	\$278.51
015-683-002-000	BRODIE MARY ANN	123 JOHNSON CT	\$278.51
015-683-003-000	ORDORICA SALVADOR E &	121 JOHNSON CT	\$278.51
015-683-004-000	GRAHAM MENDI M &	119 JOHNSON CT	\$278.51
015-683-005-000	SEARCY ANTHONY P JR	120 JOHNSON CT	\$278.51
015-683-006-000	PAYNE DONALD C & SHEILA	122 JOHNSON CT	\$278.51
015-683-007-000	BANUELOS CHRISTOPHER	124 JOHNSON CT	\$278.51
015-683-008-000	SKINNER JOSEPH & LAILA	126 JOHNSON CT	\$278.51
015-683-009-000	SEARCY ANTHONY P JR	128 JOHNSON ST	\$278.51
015-683-010-000	BARNETT MICHAEL &	130 JOHNSON ST	\$278.51
015-683-011-000	BEAR RIVER LAND &	132 JOHNSON ST	\$278.51
015-683-012-000	JACKSON ANTHONY &	134 JOHNSON ST	\$278.51
015-683-013-000	MARTURANO JOSEPH A &	136 JOHNSON ST	\$278.51
015-683-014-000	DI GIORDANO ERNESTO &	138 JOHNSON ST	\$278.51
015-683-015-000	WYANT FRANK P &	140 JOHNSON ST	\$278.51
015-683-016-000	ORTEZA ART VENTURA &	142 JOHNSON ST	\$278.51
015-683-017-000	ORTEZA ART VENTURA &	144 JOHNSON ST	\$278.51
015-683-018-000	HARRIS LEE N &	146 JOHNSON ST	\$278.51
015-683-019-000	BRADLEY DOUGLAS F &	148 JOHNSON ST	\$278.51
015-683-020-000	EVANS JOSHUA C	150 JOHNSON ST	\$278.51
015-683-021-000	SEARCY ANTHONY P JR	152 JOHNSON ST	\$278.51
015-683-022-000	ANDERSON MARLIN &	100 ANDERSON WAY	\$278.51
015-683-023-000	LUNDQUEST ERIC & ROBIN	98 ANDERSON WAY	\$278.51
015-683-025-000	HALL SANDY & LARRY	94 ANDERSON WAY	\$278.51
015-683-026-000	CASTELLANOS RAY	154 ANDERSON WAY	\$278.51
015-683-027-000	RENSHAW DONNIE	156 ANDERSON WAY	\$278.51
015-683-028-000	LEWIS WALTER ARRON &	158 ANDERSON WAY	\$278.51
015-683-029-000	VILLEGAS WALTER JR &	160 ANDERSON WAY	\$278.51
015-683-030-000	BECKER KEVIN & HANAKO	162 ANDERSON WAY	\$278.51
015-683-031-000	HELMS JOHN B	164 ANDERSON WAY	\$278.51
015-691-002-000	VARNEY CHRISTOPHER A &	114 BROCK DR	\$278.51

City of Wheatland
Wheatland-Premier Grove Landscaping and Lighting Assessment District
Assessment Roll 2017-18

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Assessment
015-691-003-000	CUCUK KENNETH JON &	116 BROCK DR	\$278.51
015-691-005-000	SEYMOUR MICHAEL A &	145 SULLIVAN WAY	\$278.51
015-691-006-000	FRANCE TIMOTHY J &	143 SULLIVAN WAY	\$278.51
015-691-007-000	HARPER JONATHAN S &	141 SULLIVAN WAY	\$278.51
015-691-008-000	GLOVER JONATHAN &	139 SULLIVAN WAY	\$278.51
015-691-009-000	CRIMI KOKUA	137 SULLIVAN WAY	\$278.51
015-691-010-000	WOOLFORK CLAY A SR	135 SULLIVAN WAY	\$278.51
015-691-011-000	BOWLES MELISSA	133 SULLIVAN WAY	\$278.51
015-691-012-000	ROHDE CHRIS & LONNIE M	131 SULLIVAN WAY	\$278.51
015-691-013-000	GASPER JENNA D &	115 MCDONALD DR	\$278.51
015-691-014-000	ONEAL GEORGE H JR &	117 MCDONALD DR	\$278.51
015-692-001-000	CRAIG PIPER & PATRICIA	149 HUDSON WAY	\$278.51
015-692-002-000	BARBEE JAMES	151 HUDSON WAY	\$278.51
015-692-003-000	SMITH LAIRD & SHARON	153 HUDSON WAY	\$278.51
015-692-004-000	BARLOW RON & MARILYN	155 HUDSON WAY	\$278.51
015-692-005-000	EVANGELISTA FRANCISCA	157 HUDSON WAY	\$278.51
015-693-001-000	KUDER DANIELLE	117 CORBIN DR	\$278.51
015-693-002-000	LOSANO MAURICIO	115 CORBIN DR	\$278.51
015-693-003-000	MAFFEI JOSEPH D &	113 CORBIN DR	\$278.51
015-694-001-000	RHODES RYAN A &	134 SULLIVAN WAY	\$278.51
015-694-002-000	MICHEL STEVEN E & MARY	136 SULLIVAN WAY	\$278.51
015-694-003-000	ABE BRIAN T & SARAH A	138 SULLIVAN WAY	\$278.51
015-694-004-000	BREWSTER SUE	140 SULLIVAN WAY	\$278.51
015-694-005-000	THEIS ROBERT J & ROBIN R	142 SULLIVAN WAY	\$278.51
015-694-006-000	FANGMAN FRANK & BILLIE	144 SULLIVAN WAY	\$278.51
015-694-007-000	COKER JOHN J & DEBRA J	146 SULLIVAN WAY	\$278.51
015-694-008-000	COURPET PAUL & SUSIE	148 SULLIVAN WAY	\$278.51
015-694-009-000	KENNEDY MARC K	150 SULLIVAN WAY	\$278.51
015-694-010-000	BUFKA JOHN F & GINA D	152 SULLIVAN WAY	\$278.51
015-694-011-000	POOLE CARL	120 CORBIN DR	\$278.51
015-694-012-000	MOLL JUSTIN WILLIAM &	118 CORBIN DR	\$278.51
015-694-013-000	BEAR RIVER LAND &	116 CORBIN DR	\$278.51
015-694-014-000	MORRIS JOHN C & ROMA J	155 MELTON WAY	\$278.51
015-694-015-000	KEITH AARON T &	153 MELTON WAY	\$278.51
015-694-016-000	MOSER TRACY S & DEBRA	151 MELTON WAY	\$278.51
015-694-017-000	SILVA ANTHONY R	149 MELTON WAY	\$278.51
015-694-018-000	AVILA ALFONSO J	147 MELTON WAY	\$278.51
015-694-019-000	BODINE BERKELEY	145 MELTON WAY	\$278.51
015-694-020-000	DUFFEL JOSEPH	143 MELTON WAY	\$278.51
015-694-021-000	KNOX RICHARD J & MUN C	141 MELTON WAY	\$278.51
015-694-022-000	GUERIN ROBERT GLENN &	139 MELTON WAY	\$278.51
015-694-023-000	ANDERSON BARRY SCOTT	105 MCDONALD DR	\$278.51
015-694-024-000	UNKENHOLZ BILLY J &	107 MCDONALD DR	\$278.51
015-695-001-000	RODRIGUEZ GILBERT &	119 BROCK DR	\$278.51
015-695-002-000	WEBB WALTER M II &	116 MCDONALD DR	\$278.51
015-695-003-000	MULLEN STEVE & TANYA	114 MCDONALD DR	\$278.51
015-695-004-000	HENDERSON JOSEPH	112 MCDONALD DR	\$278.51
015-695-005-000	WEAVER DEANNA D &	110 MCDONALD DR	\$278.51
015-695-006-000	COSGROVE DENNIS L &	108 MCDONALD DR	\$278.51
015-695-007-000	DUNLAP SAMUEL JR	106 MCDONALD DR	\$278.51
015-695-008-000	GRUMMERT MICHAEL M &	104 MCDONALD DR	\$278.51
015-695-009-000	RISSO JOSE L & ROBERTA	102 MCDONALD DR	\$278.51
015-701-001-000	NORENE GERALD M &	111 CORBIN DR	\$278.51
015-701-002-000	MARTINDALE CORWIN JR &	109 CORBIN DR	\$278.51
015-701-003-000	AJT HOLDINGS LLC	107 CORBIN DR	\$278.51

City of Wheatland
Wheatland-Premier Grove Landscaping and Lighting Assessment District
Assessment Roll 2017-18

**Assessment Number
& Assessor Parcel**

Number	Owner Name(s)	Site Address	Assessment
015-701-004-000	UDELL DARRELL H &	105 CORBIN DR	\$278.51
015-702-001-000	GUYNES DANNY H &	105 MCCURRY ST	\$278.51
015-702-003-000	TEEPLE DAVID B & JACKIE	101 MCCURRY ST	\$278.51
015-702-004-000	COBURN BRAD N	99 MCCURRY ST	\$278.51
015-702-005-000	STAUTS DARREN TYLER	168 ANDERSON WAY	\$278.51
015-702-006-000	SANDERS RACHEL &	166 ANDERSON WAY	\$278.51
015-703-001-000	SLAUGHTER MICHELLE D &	154 JOHNSON ST	\$278.51
015-703-002-000	DIDOMENICO EMILY ANN	156 JOHNSON ST	\$278.51
015-703-003-000	FORONDA FLOR C &	158 JOHNSON ST	\$278.51
015-703-004-000	SARIN RAJENDER PAUL	160 JOHNSON ST	\$278.51
015-703-005-000	ABBOTT TIMOTHY S &	104 MCCURRY ST	\$278.51
015-703-007-000	EVANS WILLIAM &	99 ANDERSON WAY	\$278.51
015-711-001-000	CABUCO ROWIEL &	159 HUDSON WAY	\$278.51
015-711-002-000	BLAKLEY TIMOTHY E &	161 HUDSON WAY	\$278.51
015-711-003-000	BALCOMBE JEANNINE J	163 HUDSON WAY	\$278.51
015-711-004-000	MAFFEI JOSEPH D &	165 HUDSON WAY	\$278.51
015-711-005-000	BEDNORSKI CHRISTOPHER	167 HUDSON WAY	\$278.51
015-711-006-000	VARGO JEAN R & JEANNE	169 HUDSON WAY	\$278.51
015-711-007-000	MAIDEL NATHANIEL	171 HUDSON WAY	\$278.51
015-711-008-000	KILBURN BERTHA	173 HUDSON WAY	\$278.51
015-711-009-000	FERGUSON RICHARD &	175 HUDSON WAY	\$278.51
015-711-010-000	BOYER ROBERT M	177 HUDSON WAY	\$278.51
015-711-011-000	HARDIN MICHELLE &	179 HUDSON WAY	\$278.51
015-711-012-000	GLOVER JONATHAN R &	181 HUDSON WAY	\$278.51
015-711-013-000	COBURN BRAD N & KANDY	117 HUDSON WAY	\$278.51
015-711-014-000	THOMAS MYRNA L &	115 HUDSON WAY	\$278.51
015-711-015-000	CHAMPION ROBERT	113 HUDSON WAY	\$278.51
015-711-016-000	STEPHENSON JONATHAN	111 HUDSON WAY	\$278.51
015-711-017-000	PIPKINS TAMERA	109 HUDSON WAY	\$278.51
015-712-002-000	KUNKEL JOHN & DANIELLE	105 HUDSON WAY	\$278.51
015-712-003-000	MARTINEZ ESMERALDA V &	103 HUDSON WAY	\$278.51
015-712-005-000	RIVERS BRYAN	182 ANDERSON WAY	\$278.51
015-712-006-000	BOYER ROBERT M	180 ANDERSON WAY	\$278.51
015-712-007-000	GAGNOW RONALD O &	178 ANDERSON WAY	\$278.51
015-712-008-000	CHAMPION ROBERT E	176 ANDERSON WAY	\$278.51
015-712-009-000	HENDERSON STEVEN P &	174 ANDERSON WAY	\$278.51
015-712-010-000	SNEED CARL E & RUTHANN	172 ANDERSON WAY	\$278.51
015-712-011-000	BOSWORTH MICHAEL &	170 ANDERSON WAY	\$278.51
015-713-002-000	PESENTI DAVID V &	179 ANDERSON WAY	\$278.51
015-713-003-000	DE PONTEE KATHRYN	177 ANDERSON WAY	\$278.51
015-713-004-000	INMAN RENEE	175 ANDERSON WAY	\$278.51
015-713-005-000	SHAFOR REGINALD H &	173 ANDERSON WAY	\$278.51
015-713-006-000	BURSON MICHAEL DAVID	171 ANDERSON WAY	\$278.51
015-713-007-000	RINGQUIST BENNIE	169 ANDERSON WAY	\$278.51
015-714-001-000	PAREDES JOSE-LUIS & ANA	117 HUDSON CT	\$278.51
015-714-002-000	DELANEY PATRICK V & AMY	115 HUDSON CT	\$278.51
015-714-003-000	CROSS LIONEL E & LEECY	113 HUDSON CT	\$278.51
015-714-004-000	LONG ALVIN & CLAUDIA	111 HUDSON CT	\$278.51
015-714-005-000	FINDLEY RYAN	109 HUDSON CT	\$278.51
015-714-006-000	HATCH THOMAS J &	107 HUDSON CT	\$278.51
015-714-007-000	SHAW JONPAUL M & JANET	116 HUDSON WAY	\$278.51
015-714-008-000	MALDONADO DANIEL	114 HUDSON WAY	\$278.51
015-714-009-000	ACKERMAN DANIELLE	112 HUDSON WAY	\$278.51
015-714-010-000	LAWSON BRYAN & PAULA	110 HUDSON WAY	\$278.51
015-714-011-000	KASSAY CAROL G	108 HUDSON WAY	\$278.51

City of Wheatland
Wheatland-Premier Grove Landscaping and Lighting Assessment District
Assessment Roll 2017-18

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	Assessment
015-715-001-000	WOODEN DUSTIN & SARA	166 HUDSON WAY	\$278.51
015-715-002-000	BURTON-DAWSON KYLE	117 MCCURRY ST	\$278.51
015-715-003-000	REEVES ERIC & AMY LYN	115 MCCURRY ST	\$278.51
015-715-004-000	GOODMAN JONATHAN H &	113 MCCURRY ST	\$278.51
015-715-005-000	COCHRAN KEVIN P &	111 MCCURRY ST	\$278.51
015-715-006-000	FOREST ROBERT J &	109 MCCURRY ST	\$278.51
015-715-007-000	DI GIORDANO ERNESTO &	107 MCCURRY ST	\$278.51
015-715-008-000	COURPET RENE & LOUISE	168 HUDSON WAY	\$278.51
015-715-009-000	DOYLE DAVID A & JUDY R	170 HUDSON WAY	\$278.51
015-715-010-000	LEONE WILLIAM T & LORI S	116 HUDSON CT	\$278.51
015-715-011-000	LEONE WILLIAM T & LORI S	114 HUDSON CT	\$278.51
015-715-012-000	BARTON BRAD & JAMIE	112 HUDSON CT	\$278.51
015-715-013-000	WEBB FRANK JR &	110 HUDSON CT	\$278.51
015-715-014-000	MAGEE CINDA	108 HUDSON CT	\$278.51
015-715-015-000	LOMAS CHRISTOPHER J &	106 HUDSON CT	\$278.51
015-716-001-000	GUERIN ROBERT GLENN &	160 HUDSON WAY	\$278.51
015-716-002-000	ROBINSON JACOB C &	162 HUDSON WAY	\$278.51
015-716-003-000	KENTNER RALPH A	116 MCCURRY ST	\$278.51
015-716-004-000	U S BANK NATIONAL	114 MCCURRY ST	\$278.51
015-716-005-000	NORTH JOHN T & CYNTHIA	112 MCCURRY ST	\$278.51
015-716-006-000	DECOSTER PHILIP J &	110 MCCURRY ST	\$278.51
015-716-007-000	JACOBSON SIGMUND &	108 MCCURRY ST	\$278.51
015-716-008-000	GARRISON TAMMY J	106 MCCURRY ST	\$278.51
015-731-001-000	RASK JESSE & HEATHER	813 MCDEVITT DR	\$181.73
015-731-002-000	THOMAS AARON	811 MCDEVITT DR	\$181.73
015-731-003-000	PARKER KIMBERLY	809 MCDEVITT DR	\$181.73
015-731-004-000	SINGH BHUPINDER	807 MCDEVITT DR	\$181.73
015-731-005-000	JOHNSON SEAN D &	805 MCDEVITT DR	\$181.73
015-731-006-000	HARLAN TERI	803 MCDEVITT DR	\$181.73
015-731-007-000	HALLOWES SHAUL & JODIE	813 KEMPTON CT	\$181.73
015-731-008-000	TOUZEAU TIMOTHY & APRIL	811 KEMPTON CT	\$181.73
015-731-009-000	HUGHES RYAN MICHAEL &	809 KEMPTON CT	\$181.73
015-731-010-000	ZARGES CHRISTOPHER &	807 KEMPTON CT	\$181.73
015-731-011-000	ZUBAL ANDREW A &	805 KEMPTON CT	\$181.73
015-731-012-000	GONZALEZ RICARDO	803 KEMPTON CT	\$181.73
015-731-013-000	KNOCH WILLIAM A	804 KEMPTON CT	\$181.73
015-731-014-000	STEENBERG NICK &	806 KEMPTON CT	\$181.73
015-731-015-000	HUNGATE LUCY B	808 KEMPTON CT	\$181.73
015-731-016-000	DIAZ AMADOR & SARA	810 KEMPTON CT	\$181.73
015-731-017-000	GRYN PETER J & KELLY A	812 KEMPTON CT	\$181.73
015-732-001-000	BOWMAN ROBERT L &	611 STINEMAN CT	\$181.73
015-732-002-000	MOSES STEVE & SARA	609 STINEMAN CT	\$181.73
015-732-003-000	BARRINGTON JAMES	607 STINEMAN CT	\$181.73
015-732-004-000	DEMELLO JAMES D JR &	605 STINEMAN CT	\$181.73
015-732-005-000	SISEMORE RANDALL B &	603 STINEMAN CT	\$181.73
015-732-006-000	DESHAZER JAMES & LAURA	602 STINEMAN CT	\$181.73
015-732-007-000	RAMOS FROILAN	604 STINEMAN CT	\$181.73
015-732-008-000	JOHNSON ALBERT	606 STINEMAN CT	\$181.73
015-732-009-000	SEGGAY DEAN M &	608 STINEMAN CT	\$181.73
015-732-010-000	ESAU PENNY L	610 STINEMAN CT	\$181.73
015-732-011-000	LO GIUDICE GLORIA	612 STINEMAN CT	\$181.73
015-732-012-000	KAILIHIWA DERECK J &	705 MCDEVITT DR	\$181.73
015-733-001-000	NYSTROM BRENT	825 GRIFFITH WAY	\$181.73
015-733-002-000	RYAN KIMBERLY A & PAUL	823 GRIFFITH WAY	\$181.73
015-733-003-000	CASSI DANIEL S &	821 GRIFFITH WAY	\$181.73

City of Wheatland
Wheatland-Premier Grove Landscaping and Lighting Assessment District
Assessment Roll 2017-18

**Assessment Number
& Assessor Parcel**

Number	Owner Name(s)	Site Address	Assessment
015-733-004-000	BRADLEY STEVEN M	819 GRIFFITH WAY	\$181.73
015-733-005-000	SHUE CHARLES E &	817 GRIFFITH WAY	\$181.73
015-733-006-000	VELASCO ARSENIO A JR	815 GRIFFITH WAY	\$181.73
015-733-007-000	GAGLIASSO EARL &	813 GRIFFITH WAY	\$181.73
015-733-008-000	WHELAN STACEY	811 GRIFFITH WAY	\$181.73
015-733-009-000	GIBBS KLARA	809 GRIFFITH WAY	\$181.73
015-733-010-000	KENNEY SUSAN B &	807 GRIFFITH WAY	\$181.73
015-733-011-000	WAGMAN DAN & KELLY	805 GRIFFITH WAY	\$181.73
015-734-001-000	BROPHY PAUL W &	826 GRIFFITH WAY	\$181.73
015-734-002-000	DALY DUANE A & LIEJEANA	824 GRIFFITH WAY	\$181.73
015-734-003-000	SANDOVAL LUIS ROLANDO	822 GRIFFITH WAY	\$181.73
015-734-004-000	PANTELOGLOW HEATHER	820 GRIFFITH WAY	\$181.73
015-734-005-000	MAGANA OSCAR &	818 GRIFFITH WAY	\$181.73
015-734-006-000	RAMOS SONNY & GLORIA V	816 GRIFFITH WAY	\$181.73
015-734-007-000	ANDERSON MARLIN &	814 GRIFFITH WAY	\$181.73
015-734-008-000	HOMA-BARQUIST LAUREL L	812 GRIFFITH WAY	\$181.73
015-734-009-000	HORARIO NORM P & NOEMI	810 GRIFFITH WAY	\$181.73
015-734-010-000	HOPKING JR CARY W	808 GRIFFITH WAY	\$181.73
015-734-011-000	DE LA TORRE JOSE FELIX &	806 GRIFFITH WAY	\$181.73
015-741-001-000	MILNER KEITH ELLIS	703 MCDEVITT DR	\$181.73
015-741-002-000	DICKENSON JUD & SHELLY	701 MCDEVITT DR	\$181.73
015-741-004-000	ANDREW CHRISTOPHER	629 MCDEVITT DR	\$181.73
015-741-005-000	LUNA SALOMON &	627 MCDEVITT DR	\$181.73
015-741-006-000	HENNING GOLDEN A	508 BLACKFORD CT	\$181.73
015-741-007-000	SANDERS ZACHARY &	506 BLACKFORD CT	\$181.73
015-741-008-000	HICKEY ALVIN S & MARY	507 BOWERS WAY	\$181.73
015-741-009-000	BLACK DAVID W	504 BLACKFORD CT	\$181.73
015-741-010-000	MCCLUNG LISA R	503 BOWERS WAY	\$181.73
015-741-011-000	MULDOON CARRIE M &	502 BLACKFORD CT	\$181.73
015-741-012-000	BULLOCK CHRISTOPHER B	501 BOWERS WAY	\$181.73
015-741-013-000	TOEBE KATHLEEN M	703 GRIFFITH WAY	\$181.73
015-741-014-000	SHAVER ROBERT F &	705 GRIFFITH WAY	\$181.73
015-741-015-000	BRANDON DAVID C	707 GRIFFITH WAY	\$181.73
015-741-016-000	KESTERSON ROBERT H &	801 GRIFFITH WAY	\$181.73
015-741-017-000	STEINKE PHILLIP & KAREN	803 GRIFFITH WAY	\$181.73
015-741-018-000	DIETRICH WESLEY R &	503 BLACKFORD CT	\$181.73
015-741-019-000	JENSEN KRISTOPHER	505 BLACKFORD CT	\$181.73
015-741-020-000	JENSEN LARRY K &	507 BLACKFORD CT	\$181.73
015-741-021-000	KIRCHER JULIE A &	509 BLACKFORD CT	\$181.73
015-742-001-000	ALFORD KAREN L	617 NIGHTINGALE WAY	\$181.73
015-742-002-000	DENNINGS DENISE W	615 NIGHTINGALE WAY	\$181.73
015-742-003-000	WICK JEFFERY T & DAWN M	613 NIGHTINGALE WAY	\$181.73
015-742-004-000	DE LOS REYES JESUS S JR	611 NIGHTINGALE WAY	\$181.73
015-742-005-000	FARRIS KELLEY M	609 NIGHTINGALE WAY	\$181.73
015-742-006-000	TRACY KRYSTAL L	607 NIGHTINGALE WAY	\$181.73
015-742-007-000	FERNSTROM ROBIN	605 NIGHTINGALE WAY	\$181.73
015-742-008-000	MCCOY JOHN M &	603 NIGHTINGALE WAY	\$181.73
015-742-009-000	SOWLE JAMES T	601 NIGHTINGALE WAY	\$181.73
015-742-010-000	LINSDAU JAMES W &	409 NIGHTINGALE CT	\$181.73
015-742-011-000	BLACK NANCY D & WALKER	407 NIGHTINGALE CT	\$181.73
015-742-012-000	WILDEN MICHAEL & LEITHA	405 NIGHTINGALE CT	\$181.73
015-742-013-000	LOTTERBAUER MIKE	402 NIGHTINGALE CT	\$181.73
015-742-014-000	DEWITT BLAKE & MIKAELA	404 NIGHTINGALE CT	\$181.73
015-742-015-000	MCCOY BRIANNE	406 NIGHTINGALE CT	\$181.73
015-743-001-000	BYRNE PAUL	616 NIGHTINGALE WAY	\$181.73

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015-743-002-000	JIMENEZ JOSE G & LIDIA	614 NIGHTINGALE WAY	\$181.73
015-743-003-000	RIDGWAY EUGENE W JR &	612 NIGHTINGALE WAY	\$181.73
015-743-004-000	MCCOLLUM DENNIS L &	402 BOWERS WAY	\$181.73
015-743-005-000	WETZEL GERALD &	405 DONNER CT	\$181.73
015-743-006-000	SHELNUTT MAXWELL O &	400 BOWERS WAY	\$181.73
015-743-007-000	BARR DUSTIN M & ANNE	403 DONNER CT	\$181.73
015-743-008-000	VLK MARK	700 GRIFFITH WAY	\$181.73
015-743-009-000	BECKER DENNIS &	401 DONNER CT	\$181.73
015-743-010-000	KILLORN TYLER & SHARLE	400 DONNER CT	\$181.73
015-743-011-000	EVON CATHERINE M &	402 DONNER CT	\$181.73
015-743-012-000	CHANDLER MICHAEL L &	404 DONNER CT	\$181.73
015-743-013-000	SHARP HAMMIE & MARTHA	608 NIGHTINGALE WAY	\$181.73
015-743-014-000	TRUJILLO JOHN &	606 NIGHTINGALE WAY	\$181.73
015-743-015-000	NAPENAS PAULITO & ALMA	604 NIGHTINGALE WAY	\$181.73
015-743-016-000	KIER HOLLY & JEFFREY	412 NIGHTINGALE CT	\$181.73
015-743-017-000	WREN LORAN M & TONG	410 NIGHTINGALE CT	\$181.73
015-744-001-000	MAGGARD CHRISTINA &	804 GRIFFITH WAY	\$181.73
015-744-002-000	WALTER TRUDY	802 GRIFFITH WAY	\$181.73
015-744-003-000	SILVER CRAIG A & CHRIS A	800 GRIFFITH WAY	\$181.73
015-744-004-000	VAZQUEZ VICTOR M	708 GRIFFITH WAY	\$181.73
015-744-005-000	BRUNET THOMAS F	706 GRIFFITH WAY	\$181.73
015-744-006-000	JEWELL KEVIN R &	704 GRIFFITH WAY	\$181.73
015-751-001-000	SMITH DEBORAH M	806 MCDEVITT DR	\$181.73
015-751-002-000	BETTERLY STEVEN &	804 MCDEVITT DR	\$181.73
015-751-003-000	BECHER STEVEN K &	802 MCDEVITT DR	\$181.73
015-751-004-000	KEARNEY KATHERINE	800 MCDEVITT DR	\$181.73
015-751-005-000	BISHOP GEORGE S III &	710 MCDEVITT DR	\$181.73
015-751-006-000	DOMMER STEPHEN J &	708 MCDEVITT DR	\$181.73
015-751-007-000	BAKER MAX W & PATRICIA	706 MCDEVITT DR	\$181.73
015-760-001-000	LEAVELL BRANDIE M &	519 CARPENTER WAY	\$116.41
015-760-002-000	MURPHY ELIZABETH	517 CARPENTER WAY	\$116.41
015-760-003-000	HELTON LINDA	515 CARPENTER WAY	\$116.41
015-760-004-000	GLASS KENNETH J &	513 CARPENTER WAY	\$116.41
015-760-005-000	SCANDRETT ROBERT	511 CARPENTER WAY	\$116.41
015-760-006-000	BUCK JAMES S & MARY Z	509 CARPENTER CT	\$116.41
015-760-007-000	FERREIRA DARREN &	507 CARPENTER CT	\$116.41
015-760-008-000	LAMB JOSEPH N	505 CARPENTER CT	\$116.41
015-760-009-000	WILLIAMS EDMUND E &	503 CARPENTER CT	\$116.41
015-760-010-000	HAWKINS ANDREW &	501 CARPENTER CT	\$116.41
015-760-011-000	ROBINSON JOEL C &	518 CARPENTER WAY	\$116.41
015-760-012-000	ENRIQUEZ YVETTE	516 CARPENTER WAY	\$116.41
015-760-013-000	DWYER DARRICK	514 CARPENTER WAY	\$116.41
015-760-014-000	ROSADO PABLO & GLORIA	512 CARPENTER WAY	\$116.41
015-760-015-000	ROZAK DAVID W & JEANNE	510 CARPENTER CT	\$116.41
015-760-016-000	PRIOR TERRESA	508 CARPENTER CT	\$116.41
015-760-017-000	GRAHAM JOHN R & DONNA	506 CARPENTER CT	\$116.41
015-760-018-000	SALAZAR ANTHONY JOHN &	504 CARPENTER CT	\$116.41
015-760-019-000	LINDLEY DAX W	502 CARPENTER CT	\$116.41
015-760-020-000	DUGRANRUT CLIFFORD	500 CARPENTER CT	\$116.41
015-760-021-000	MALONE BRIAN J &	521 STAR CT	\$116.41
015-760-022-000	BUSH BILLY	519 STAR CT	\$116.41
015-760-023-000	WEIGAND LEWIS C & JANET	517 STAR CT	\$116.41
015-760-024-000	BRADLEY ELISSA M &	515 STAR CT	\$116.41
015-760-025-000	JORDAN LESSLIE O &	513 STAR CT	\$116.41
015-760-026-000	TARLTON LARRY L & DIANA	511 WOLF CT	\$116.41

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Number	Owner Name(s)	Site Address	Assessment
015-760-027-000	TUOLD ALDEN E & SARAH	509 WOLF CT	\$116.41
015-760-028-000	PAIZ DANIEL G & JESSICA R	507 WOLF CT	\$116.41
015-760-029-000	JOHNSON GREGORY &	505 WOLF CT	\$116.41
015-760-030-000	GOMEZ ANTONIO &	503 WOLF CT	\$116.41
015-760-031-000	STEPHENS THOMAS W &	501 WOLF CT	\$116.41
015-760-032-000	LASSAGA ALBERT J &	522 STAR CT	\$116.41
015-760-033-000	MARTIN CHRISTOPHER &	520 STAR CT	\$116.41
015-760-034-000	JOSLIN JESSE & BROOKE	518 STAR CT	\$116.41
015-760-035-000	REED WILLIAM	516 STAR CT	\$116.41
015-760-036-000	STARK EMILY	514 STAR CT	\$116.41
015-760-037-000	CORREIA DAVID R &	512 STAR CT	\$116.41
015-760-038-000	GUZMAN SHARI	510 WOLF CT	\$116.41
015-760-039-000	MILLINGTON SHAWN M &	508 WOLF CT	\$116.41
015-760-040-000	JONES ROBIN J & ANN	506 WOLF CT	\$116.41
015-760-041-000	MAHAFFEY JEFF D &	504 WOLF CT	\$116.41
015-760-042-000	MATTHEWS JOSHUA E &	502 WOLF CT	\$116.41
015-760-043-000	LEPEAU ANDREW & SUK	500 WOLF CT	\$116.41
015-760-044-000	BRENNER THOMAS	617 ROSE AVE	\$116.41
015-760-045-000	HERMAN STEVEN & GAIL	616 ROSE AVE	\$116.41
015-760-046-000	WALKER STANLEY R &	615 ROSE AVE	\$116.41
015-760-047-000	PREVEDELLI CHARLES D &	614 ROSE AVE	\$116.41
015-760-048-000	LINDER RANDAL R & LORI J	613 ROSE AVE	\$116.41
015-760-049-000	DEVORE LARRY A	612 ROSE AVE	\$116.41
015-770-001-000	DICKINSON RUSSELL	809 CARPENTER PL	\$181.73
015-770-002-000	DICKINSON PATRICK ERIC	807 CARPENTER PL	\$181.73
015-770-003-000	RING ALPHONSO A	805 CARPENTER PL	\$181.73
015-770-004-000	SINGSON ALEX M	803 CARPENTER PL	\$181.73
015-770-005-000	WONG STEVEN K	801 CARPENTER PL	\$181.73
015-770-006-000	FERGUSON JOHN GLENN	713 CARPENTER WAY	\$181.73
015-770-007-000	SHARP GEORGE & DEBBRA	711 CARPENTER WAY	\$181.73
015-770-008-000	BALOGI ALEX & BETH	709 CARPENTER WAY	\$181.73
015-770-009-000	GONZALES PETER V &	707 CARPENTER WAY	\$181.73
015-770-010-000	SPERLING JEREMY M	705 CARPENTER WAY	\$181.73
015-770-011-000	CROUCH THOMAS W &	703 CARPENTER WAY	\$181.73
015-770-013-000	MANSFIELD ROBERT	729 SPRUCE AVE	\$181.73
015-770-014-000	PRIETO RAYMOND C &	702 CARPENTER WAY	\$181.73
015-770-015-000	WALTERS CHERIDAH	704 CARPENTER WAY	\$181.73
015-770-016-000	AVALOS JESUS J	706 CARPENTER WAY	\$181.73
015-770-017-000	ROTH KENNETH CHARLES	708 CARPENTER WAY	\$181.73
015-770-018-000	WICKLIFF JENNIFER LYNN &	710 CARPENTER WAY	\$181.73
015-770-019-000	COBIAN TINA L	712 CARPENTER WAY	\$181.73
015-770-020-000	WILKINS CHAD & LAURIE	800 CARPENTER PL	\$181.73
015-770-021-000	COONEY ANITA L & SAMUEL	802 CARPENTER PL	\$181.73
015-770-022-000	VARGAS BRUNO & AURORA	804 CARPENTER PL	\$181.73
015-770-023-000	MCMANIS JESSE D &	806 CARPENTER PL	\$181.73
015-770-024-000	CORREIA DAVID & RHONDA	808 CARPENTER PL	\$181.73
015-770-025-000	THOMAS HAROLD & LORI	809 RICH PL	\$181.73
015-770-026-000	HUSUNG KIMBERLY	807 RICH PL	\$181.73
015-770-027-000	TARRANT CHELSEA D	805 RICH PL	\$181.73
015-770-028-000	BISHOP AUSTIN & CHELSIE	803 RICH PL	\$181.73
015-770-029-000	SCHNEIDER DOUGLAS G &	801 RICH PL	\$181.73
015-770-030-000	ROGERS RICHARD A &	713 RICH CT	\$181.73
015-770-031-000	FAUST TEDDY G &	711 RICH CT	\$181.73
015-770-032-000	SCHLOBOHM TIA	709 RICH CT	\$181.73
015-770-033-000	BARKER JESSY H & DANIEL	707 RICH CT	\$181.73

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015-770-034-000	KAUR NARINDER	705 RICH CT	\$181.73
015-770-035-000	BAILEY KELLY	727 SPRUCE AVE	\$181.73
015-770-036-000	SACRAMENTO NICANOR M	725 SPRUCE AVE	\$181.73
015-770-037-000	GALLEGOS SERGIO M	723 SPRUCE AVE	\$181.73
015-770-038-000	LEONIDOU COSTAS &	721 SPRUCE AVE	\$181.73
015-770-039-000	JOHNSTON MICHAEL A	719 SPRUCE AVE	\$181.73
015-770-040-000	BRAGG EUDEAN	703 RICH CT	\$181.73
015-770-041-000	RILEY JOHN C & KATHY L	704 RICH CT	\$181.73
015-770-042-000	ANDERSON DONALD V &	706 RICH CT	\$181.73
015-770-043-000	FABIAN STEVEN & ANITA	708 RICH CT	\$181.73
015-770-044-000	WEBB ALEXANDER LEWIS &	710 RICH CT	\$181.73
015-770-045-000	KENNEDY DOUGLAS W &	712 RICH CT	\$181.73
015-770-047-000	WATSON CHRISTOPHER J &	800 RICH PL	\$181.73
015-770-048-000	BORREE GEOFFERY	802 RICH PL	\$181.73
015-770-049-000	SALAS ROBERT E	804 RICH PL	\$181.73
015-770-050-000	WORSHAM HUNTER RAY &	806 RICH PL	\$181.73
015-770-051-000	MEEKS WILLIAM & GINGER	808 RICH PL	\$181.73
015-770-053-000	YOUNG STEVEN M &	809 HARDING PL	\$181.73
015-770-054-000	ANDERSON DALE L &	807 HARDING PL	\$181.73
015-770-055-000	BARRY CHESTER GENE	805 HARDING PL	\$181.73
015-770-056-000	TAGGART JAMES C &	803 HARDING PL	\$181.73
015-770-057-000	MENDOZA MANUEL J &	801 HARDING PL	\$181.73
015-770-058-000	CLAVE STEPHEN C &	715 HARDING PL	\$181.73
015-770-059-000	MCMULLEN DAVID A &	713 HARDING PL	\$181.73
015-770-060-000	LABONTY LYNN F	711 HARDING PL	\$181.73
015-770-061-000	SMITH KENNETH D SR	709 HARDING PL	\$181.73
015-770-062-000	EATON DENVER J & EMILY	707 HARDING PL	\$181.73
015-770-063-000	HERBERT RICHARD	705 HARDING PL	\$181.73
015-770-064-000	RAMIREZ MELISSA	703 HARDING PL	\$181.73
015-770-065-000	NICOLAS JULIE	701 HARDING PL	\$181.73
015-770-066-000	DEVALENTINE STEVEN J &	706 HARDING PL	\$181.73
015-770-067-000	STEELE SEAN	708 HARDING PL	\$181.73
015-770-068-000	HINTON GINA V	710 HARDING PL	\$181.73
015-770-069-000	PILLING-WILSON JEANNE	712 HARDING PL	\$181.73
015-770-070-000	GUILIANO KATHRYN	714 HARDING PL	\$181.73
015-770-071-000	DEV SWAGATA &	716 HARDING PL	\$181.73
015-770-072-000	PFUFF STEPHEN	800 HARDING PL	\$181.73
015-770-073-000	TURNER CHRISTOPHER H &	802 HARDING PL	\$181.73
015-770-074-000	DEVALENTINE STEVEN J &	804 HARDING PL	\$181.73
015-770-075-000	CONTRERAS MIGUEL	806 HARDING PL	\$181.73
015-770-076-000	GUNN SHON N & PEGGY C	808 HARDING PL	\$181.73
015-780-001-000	BEAR RIVER LAND &	601 CARPENTER WAY	\$181.73
015-780-002-000	TOEBE CAROLE L	603 CARPENTER WAY	\$181.73
015-780-003-000	NGO TUYET L	605 CARPENTER WAY	\$181.73
015-780-004-000	BAKER STEVEN & GALEN	607 CARPENTER WAY	\$181.73
015-780-005-000	SIEGELE PAUL J	600 CARPENTER WAY	\$181.73
015-780-006-000	BEAR RIVER LAND &	602 CARPENTER WAY	\$181.73
015-780-007-000	DARLING SHAWN	604 CARPENTER WAY	\$181.73
015-780-008-000	UNG TERESA	606 CARPENTER WAY	\$181.73
015-780-009-000	CRITES & CRITES	724 SPRUCE AVE	\$181.73
015-780-010-000	GRIEGO KATHLEEN M	722 SPRUCE AVE	\$181.73
015-780-011-000	DAVENPORT TOM & STACY	720 SPRUCE AVE	\$181.73
015-780-012-000	WALSH JUSTIN T	718 SPRUCE AVE	\$181.73
015-780-013-000	JENSEN KEVIN R & NATALIE	716 SPRUCE AVE	\$181.73
015-780-014-000	BAILEY JAMES II & CARRIE	714 SPRUCE AVE	\$181.73

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Number	Owner Name(s)	Site Address	Assessment
015-780-015-000	COURTRIGHT VICTOR J SR	712 SPRUCE AVE	\$181.73
015-780-016-000	DIETRICH THOMAS C	710 SPRUCE AVE	\$181.73
015-780-017-000	FLANAGAN SEAN B & JAMIE	708 SPRUCE AVE	\$181.73
015-780-018-000	GAGLIASSO EARL &	706 SPRUCE AVE	\$181.73
015-780-019-000	BROWNNELL MALCOLM T	704 SPRUCE AVE	\$181.73
015-780-020-000	GUTER JAMES S	702 SPRUCE AVE	\$181.73
015-780-021-000	WILDEN JESSIE & HEATHER	700 SPRUCE AVE	\$181.73

TOTALS:

\$ 96,227.27