

CITY OF MANTECA

Fiscal Year 2025/26 Annual Engineer's Report For:

Benefit Assessment Districts

April 2025

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1. EXECUTIVE SUMMARY

WHEREAS, the City Council of the City of Manteca ("City Council"), pursuant to the Benefit Assessment Act of 1982 ("1982 Act"), previously formed each Benefit Assessment District ("BAD") referenced herein;

WHEREAS, the City Council directed NBS to prepare and file a report for Fiscal Year 2025/26 presenting, for each BAD, the plans and specifications for the improvements, an estimate of the costs of the improvements, an assessment diagram, and an assessment of the estimated costs of the improvements;

WHEREAS, the assessments for Fiscal Year 2025/26 have been levied in accordance with the assessment methodology as confirmed by the City Council upon the formation of each BAD and are proportional to the special benefit received by each parcel. The amount to be assessed to each parcel is equal to or less than the maximum assessment approved at the time of formation plus any allowable increases as described herein;

NOW THEREFORE, the following Fiscal Year 2025/26 assessments are made to finance the costs to maintain, operate and service the improvements within each BAD:

Benefit Assessment District	Annual Cost ⁽¹⁾	Units ⁽²⁾	Annual Assessment per Unit	Maximum Assessment per Unit
Bella Vista/Dutra Farms Southwest	\$21,220.50	258	\$82.25	\$131.15
Dutra Farms Southeast Units 2 and 3	19,529.75	191	102.25	120.10
Bella Vista Units 4 and 5	6,273.00	102	61.50	127.31
Dutra Estates	3,990.00	399	10.00	149.47

(1) Does not Include rounding adjustment.

(2) Residential parcels or equivalent units.

2. INTRODUCTION

Reason for Annual Assessment

Approval of the assessment covered by this Annual Report will generate the revenue necessary to provide for the ongoing maintenance and servicing of the various improvements described within each BAD section of this Annual Report.

Maintenance activities may include but are not limited to, all of the following: the repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing or treating for disease or injury; the removal of trimming, rubbish, debris and other solid waste; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Servicing means the furnishing of: electric current or energy, gas or other illuminating agent for any lighting facilities or for the lighting or operation of any other improvements, and water for the irrigation of any landscaping, the operation of any fountains, or water need for any other improvements.

Incidental expenses include but are not limited to, all of the following: the costs of preparation of the Annual Report, including plans, specifications, estimates, diagram and assessment calculations; the costs of printing, advertising and the giving of published, posted and mailed notices; compensation payable to San Joaquin County ("County") for the collection of assessments; compensation to any engineer or attorney employed to render services in proceedings pursuant to the 1982 Act; any other expenses incidental to the maintenance and servicing of the improvements; and costs associated with any proceedings held for the approval of a new or increased assessment. Incidental expenses also include costs related to project management as well as costs of the City related to the administration of each BAD including legal fees, accounting, finance, and insurance costs.

Process for Annual Assessment

The City cannot levy and collect annual assessments in the BADs without complying with the procedures specified in the 1982 Act. On an annual basis, a report is prepared which contains plans and specifications for the improvements, an estimate of the costs of maintenance and servicing the improvements, a diagram, the proposed assessments upon assessable lots and parcels of land within each BAD, and an assessment of the estimated costs of improvements.

Same or Less than the Maximum Annual Assessment

If the annual assessment is to be levied at the same or lesser amounts than the approved maximum annual assessment amount, the City Clerk shall give notice by causing the resolution of intention to be published. Any interested person may, prior to the conclusion of the public hearing, file a written protest which shall state all grounds of objection. The protest shall contain a description sufficient to identify the property owned by the property owner filing the protest. During the course or upon conclusion of the public hearing, the City Council may order changes in any of the matters provided in the Annual Report, including changes in the improvements, any zones within any of the BADs, the proposed diagram, or the proposed assessment.

The City Council, upon conclusion of the public hearing must then adopt a resolution confirming the diagram and assessment, either as originally proposed or as changed. The adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the Annual Report.

Increased Maximum Annual Assessment

If the annual assessment to be levied exceeds the maximum annual assessment amount previously approved, the City must comply with the procedures specified in Article XIID and Proposition 218. The voters in the State of California in November 1996 added Article XIID to the California Constitution imposing, among other requirements, the necessity for the City to conduct an assessment ballot procedure to enable the owners of each property on which assessments are proposed to be increased above the already approved maximum annual assessment, the opportunity to express their support for, or opposition to, the proposed increase in such assessment.

Article XIID provides that if, as a result of the assessment ballot proceeding, a majority protest is found to exist, the City Council shall not have the authority to levy and collect the increased assessments as proposed. A majority protest exists if the assessments represented by assessment ballots submitted in opposition exceed those submitted in favor of the assessment. All returned assessment ballots are tabulated and weighted according to the financial obligation of each particular parcel.

If there is no majority protest as described above, the City Council may approve the proposed assessment increase. If there is a majority protest, as described above, the City will not levy and collect the increased assessments but may levy and collect an assessment that does not exceed the maximum annual assessment previously approved during prior proceedings.

Fiscal Year 2025/26 Assessment

The Fiscal Year 2025/26 assessments described in this Annual Report are not proposed to exceed each BAD's previously approved maximum annual assessment, plus annual escalations to the maximum annual assessment that were approved at the time each of the BADs were formed. There are no proposed new improvements or any substantial changes in existing improvements within the boundaries of each BAD.

Plans and Specifications

The boundaries of each BAD as well as the specific plans and specifications related to the continued maintenance, operations, servicing, and administration of the various improvements is detailed in each BAD's dedicated section of this Annual Report.

Definition of Budgeted Items

The definitions for direct costs for each BAD are provided in each BAD's specific section. In addition to the defined direct costs specific to each BAD, the following administration and operating reserve collection budgeted items relate to all of the City's BADs.

Administration Costs:

Personnel/Overhead: Includes the costs of all particular departments and staff of the City for providing the coordination of BAD services, inspections, annual bid management, operations and maintenance of the improvements, response to public concerns, public education, and procedures associated with the levy and collection of assessments.

Consultants: Includes the cost associated with contracting with professionals to provide services specific to administration of the levy. This includes preparation of the Annual Report, resolutions and other documents, as well as transmitting assessment amounts to the County on an annual basis.

Professional Fees: Includes the cost of contracting with professionals to provide any additional administrative, legal or engineering services specific to each BAD.

County Administration Fee: Includes the actual cost to each BAD for the County to collect the assessments of the property tax bills and distribute the collections to the City. The County charges 1% of the levy, not to exceed \$3.00 per parcel for placing the assessments on the tax roll. The County deducts their fee prior to remitting the funds to the City.

Miscellaneous Expenses: Includes funds collected for additional administrative costs.

Rounding Adjustment: Includes the amount necessary to bring the assessment amount to an even penny, which is required for County tax roll submittal.

Operating Reserve Collection:

Operating Reserve Collection: Includes the amount collected to maintain a reserve that enables the City to pay for BAD costs incurred during the first six months of the fiscal year or until the City receives the first apportionment of assessment revenue from the County. The operating reserve will be funded through the annual collection of assessments.

3. METHOD OF APPORTIONMENT

Legal Considerations

Proposition 218

Proposition 218, the “Right to Vote on Taxes Act” was approved by California voters in 1996, which added Articles XIIC and XIID to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased tax, assessment, or property-related fee. The Proposition 218 Omnibus Implementation Act (“Implementation Act”) was approved July 1, 1997. The Implementation Act provided for procedures throughout the notice, protest and hearing process. It should be noted that this Annual Report has been prepared to be consistent with current practices and the California State Constitution.

Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Examples of public parcels exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels. Proposition 218 requires an engineer to separate general benefit from special benefit, where only special benefit is assessed.

1982 Act

Pursuant to the 1982 Act and Article XIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. Part 1 of Division 2 of the Government Code, the Benefit Assessment Act of 1982, permits the establishment of assessment districts by local agencies for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping improvements.

Section 54711 of the 1982 Act requires that assessments must be related to the benefit to the parcel. This Section states:

“The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service.”

“The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service...”

“The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.”

The 1982 Act also permits the designation of zones of benefit within any individual assessment district.

Special Benefit

Pursuant to Article XIID of the California Constitution, Section 2(i) “Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute special benefit.”

All parcels that have special benefit conferred upon them as a result of the maintenance and operations of the improvements and services provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operations of the improvements and services.

In accordance with Article XIID Section 4(a) “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.”

The maintenance and servicing of the BAD improvements (detailed in each BAD’s dedicated section of this Annual Report) are for the benefit of the properties within that BAD, and as such confer a special and direct benefit to the parcels in each BAD. Some of the maintenance and servicing of the BAD improvements special benefits include, but are not limited to:

- Enhanced lighting fixtures;
- Masonry walls and monument signs within and around each BAD;
- Direct labor;
- Electricity and water for irrigation systems;
- Park irrigation wells;
- Portions of the bike path that includes enhanced landscaping and furniture beyond the pathway – applicable only to BADs where bike paths are included;
- Landscaping in public areas within and around the BAD; and
- Park and basin landscaping – applicable only to BADs where park and basin landscaping is included.

An area is enhanced when the public improvements dedicated for that area are in place, improved, operable, safe, clean and maintained. Conversely, the enhancement of an area decreases when public improvements are unsafe or are destroyed by the elements or vandalism. The improvements provide the following special benefits for property within each BAD:

- Enhanced Community Image - The improvements provide beautification and enhancement to properties, which creates a sense of community for the parcels within each BAD. The sense of community is further enhanced since the drainage improvements within each BAD are intended to serve property and residents within the boundaries of each BAD.
- Increased Desirability - The maintained improvements increase the livability, appearance and desirability for properties within the boundaries of each BAD due to their location and proximity to the parcels being assessed. Well-maintained drainage improvements make the property within each BAD appear to be more stable and prosperous.

- Increased Aesthetics and Safety – The regular and ongoing maintenance and service activities ensures that the improvements within each BAD do not reach a state of deterioration or disrepair so as to be materially detrimental to properties. Additionally, well maintained areas mitigate crime, especially vandalism, and enhance safety.

To further ensure the ongoing special benefits provided to property from the maintenance and servicing of improvements, the revenue generated from the assessments can only be used to pay for those items that contribute towards the plans and specifications outlined for each BAD. The assessment revenue provides a dedicated funding source that can only be used for the ongoing maintenance activities as set forth in the approved engineer's formation report for each BAD.

Background Information

Studies in a number of communities, including counties and cities throughout the United States, have indicated that recreation areas and facilities, if well maintained and wisely administered, have caused a marked increase in the property desirability of parcels in the community. Consequently, such recreation and park facilities have proved a potent factor in maintaining a sound economic condition and a high standard of livability in the community. These studies confirm the opinion long held by planning authorities as to the economic value of open space, greenbelts, parks and other recreational facilities within a community.

"Recreation and park amenities are central components in establishing the quality of life in a community. ... [Businesses'] main resource is their employees for whom quality of life is an important issue... The availability and attractiveness of local parks and programs influences some companies' relocation decisions. ...the presence of a park encourages real estate development around it.... "(California Parks & Recreation, Winter 1997)

Street trees, landscaping, hardscaping, and appurtenant facilities within and adjacent to communities, if well maintained, provide beautification, shade and enhance the desirability of the surroundings, and therefore increase property desirability. A recent publication by the United States Department of Agriculture (Forestry Report R8-FR 71) found that:

"Community trees provide subtle but real economic benefits. The value of houses on lots with trees is usually higher than those of comparable houses on lots without trees. Studies have shown that shoppers linger longer along a shaded avenue than on one barren of trees. Shaded thoroughfares are not only more physically comfortable but also psychologically more attractive. And an abundance of trees "says something" about a community that makes it more appealing to newcomers as well as residents."

As a result of the improvements and services provided by each BAD, the overall "livability" of each BAD increases. "Livability" encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (www.vtpi.org) expands on the concept of "livability" and the various benefits associated with that designation:

"The livability of an area increases property desirability and business activity. Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including streets, parks, transportation terminals

and other public facilities. Livability also refers to the environmental and social quality of an area as perceived by employees, customers and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources.”

To that end, “aesthetic benefits” received by the properties contribute to the character and image of each BAD. Research carried out by the Commission for Architecture and the Built Environment (CABE) expands on the concept of aesthetic benefits in their summary of findings in the 2002 study, *Streets of Shame*:

“85% of people surveyed felt that the quality of public space and the built environment has a direct impact on their lives and on the way they feel.”

All of the above mentioned items for the improvements provide special benefit to the properties within each BAD that are not realized by parcels outside the boundaries of that BAD. The neighborhood improvements, are installed and maintained specifically for the benefit of properties within each BAD, and parcels outside of the BAD are not proximate to these neighborhood improvements.

General Benefit

Section 4 of Article XIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed. The local agency must next “separate the general benefits from the special benefits conferred,” and only the special benefits can be included in the amount of the assessments imposed. The rationale for separating special and general benefits is to ensure that parcels are not levied an assessment that includes an assessment amount attributable to the general benefits provided by the projects or services. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for those general benefits provided as a result of the projects and services provided.

As a result of the maintenance, operation and servicing of the improvements provided to each BAD, there is a minimal level of general benefit provided to the people that live outside of the boundaries of each BAD. In order for the property within each BAD to be assessed only for the special benefits received from the maintenance, operation and servicing of improvements provided to their specific BAD, the general benefit provided by the maintenance, operation and servicing of the improvements needs to be separated. The City is comprised of many neighborhoods throughout the City. These neighborhoods are unique in identity and include public improvements that are individualized and specific to each neighborhood. Neighborhood improvements may include: landscaped sidewalk, bike trail and local street networks, as well as neighborhood parks. These improvements are proximate to and are intended to serve the residents within each of the neighborhoods.

Given the location and nature of the sidewalks and bike trail systems for each BAD, it is unlikely that the public at large would seek out or use these pedestrian systems unless accessing property adjacent to the pedestrian system. The public at large would be more inclined to use the pedestrian systems proximate to their own properties. However, there are certain members of the public at large that may use a portion of a BAD’s pedestrian system for recreational or commuting purposes, and not to access property within the

BAD. As such, the level of general benefit that each BAD's pedestrian system provides to the public at large has been considered.

According to the City's Bicycle Needs and Attitudes survey, conducted in 2003, approximately 80% of those surveyed were recreational bike riders, with commuters accounting for the other 20%. Based upon this additional commuter pass-through traffic impacting a BAD that contains or borders a section of bike path, it was determined there would be a 20% general benefit to the surrounding community and the public in general. The general benefit is applied to the transitory nature of the bike path that connects different neighborhoods is maintained by the general public. The special enhancements (i.e., landscaping, irrigation, etc.) to various sections of bike path are unique to the adjacent BADs and add to the defined sense of community for those neighborhoods. The maintenance and servicing of those enhanced improvements are paid for by the benefitting BAD. Based on cost estimates to sweep and seal the asphalt path (general benefit costs) and the landscaping maintenance costs along the bike path (special benefit), the cost breakdown to maintain the bike paths over time is consistent with a 20% general benefit cost contribution.

The streets within each BAD are intended to serve the individual neighborhoods, and not to be pass-through streets, with the primary intended purpose of serving properties fronting the local street. As such, the streets within each BAD are primarily considered to be local streets. Local streets do not provide a direct or efficient means of traveling from one place to another throughout the City, unless the route either begins or ends with a parcel in each of the BADs. A route beginning or ending with a parcel within a BAD does not constitute "general public" for purposes of determining general benefit. However, one can imagine a minimal degree of pass through traffic even on something such as a cul-de-sac. Given the nature of the street landscaping, one could imagine a small degree of "residential tourism" wherein drivers are in fact simply "passing through" to enjoy the beautiful views of the homes, the well-maintained BAD improvements, and the natural surroundings. The level of general benefit produced as a result of "residential tourism" has been included as part of the total general benefit provided as a result of the maintenance, operation and servicing of the improvements for each BAD.

Several of the BADs also include neighborhoods parks, which are intended to serve those parcels within the neighborhood for which the park is located. Most parcels located outside of the BAD have their own neighborhood parks within close proximity that provides a special benefit to those parcels. Given the location and size of these neighborhood parks, it is very unlikely that the public at large seek out these particular neighborhood parks. Especially, when the City has larger community and regional parks that are intended to attract people from outside areas and provide recreational opportunities beyond those that are supplied by the BAD's neighborhood park. Nevertheless, it is likely that certain members of the public at large may use the smaller parks, and as such, the general benefit for the park improvements to the public at large has been considered. The City's General Plan calls for unique neighborhood parks to be located within each subdivision and with easy access for properties within that subdivision. This ease of access, defined in PF-P-50 of the City's General Plan, as approximately $\frac{1}{4}$ mile in walking distance. Parcels located outside of the subdivision are intended to have their own neighborhood parks within the access distance presented in the City's General Plan. Therefore, only properties within a BAD that includes park improvements receive a direct and special benefit from the neighborhood park improvements and are assessed for said maintenance. The City's General Plan goal is to provide five acres of developed parkland for every 1,000 residents. Further, a neighborhood park is intended to serve the property within a walking distance of approximately $\frac{1}{4}$ mile of the park. All parks are open to the public, but the purpose in

constructing the neighborhood park improvements within the subdivision, rather than adjacent to an arterial street, is to benefit the property and residents of that subdivision. Based on the estimated population for each BAD, park acreage within a BAD that exceeds the City's General Plan goals is considered to be a general benefit use to the surrounding community and the public in general.

The maintenance, operation and servicing of the various improvements create a common landscape theme and neighborhood identity for parcels that is unique to each BAD. Only those parcels that are located within the boundaries of each BAD are assessed for the maintenance, operation and servicing of the improvements provided within each BAD. Accordingly, there is a direct physical and visual nexus between each parcel assessed and the maintenance, operation and servicing of the improvements funded by the assessment that does not exist for parcels located outside of each BAD boundary or shared by the public at large.

Based upon this information, it has been determined that there is an amount of general benefit to the surrounding community and the public at large from the maintenance, operation and servicing of the improvements located within the boundaries of each BAD, and therefore, a portion of the total annual BAD costs are attributed to general benefit. So that parcels are not assessed for the general benefits provided by the maintenance, operation, and servicing of the improvements of the BAD, the City contributes general fund revenues to off-set the total annual costs of each BAD. Those contributed maintenance costs are unique to each BAD. Some of those costs attributable to general benefits can include, but are not limited to costs related to:

- Street maintenance;
- Maintenance of curbs, gutters and sidewalks;
- Indirect City staff overhead attributable to BAD maintenance and administration;
- Electricity for streetlights;
- Walkways throughout and around parks; and
- Maintenance of a portion of the bike trails (pathway only) - applicable only to BADs where bike paths are included.

These City contributions are not included as part the annual cost estimate shown for each BAD. The annual cost estimate for each BAD provides the annual estimated costs attributable to special benefit and is exclusive of the City's general fund contribution.

Method of Assessment Spread

The parcels within each BAD are deemed to receive special benefit from the maintenance and operation of the improvements and services provided by each BAD. Each parcel that has a special benefit conferred upon it as a result of the maintenance and operation of improvements and services is identified, and the proportionate special benefit derived by each identified parcel is determined in relationship to the entire costs of the maintenance and operation of the improvements and services.

Basis of Assessment

All improvements and services to be maintained, and funded through annual assessments, were constructed and installed in connection with the development of properties within each BAD. As previously mentioned, the maintained improvements and services provide a visual sense of community for all of the

ATTACHMENT 3

properties within each BAD. Further, the maintained improvements and services enhance the appeal of the BAD for property owners, residents and potential buyers. This overall sense of community and enhanced appeal provides for a setting that is unique to each BAD. Therefore, the proximity of each parcel to the improvements and services provided throughout the boundaries of each BAD is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is similar and proportionate for each parcel throughout the BAD.

The specific basis of assessment and method of apportionment for each BAD is provided within each BAD's section of this Annual Report.

4. BELLA VISTA/DUTRA FARMS SOUTHWEST BAD NO. 00-8

Description of Boundaries

The Bella Vista/Dutra Farms Southwest BAD No. 00-8 is generally bounded by Highway 120, Woodward Road, Airport Way, and McKinley Avenue. The boundaries of the Bella Vista/Dutra Farms Southwest BAD No. 00-8 consist of 258 single-family residential assessable parcels.

Description of Improvements and Services

The improvements consist of the construction/installation, operation, maintenance, servicing, and administration of landscaping and appurtenant facilities including, but not limited to: personnel, electrical energy, utilities such as water and gas, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The drainage improvements may include, but are not limited to: drain pipes, gravel envelopes, trenching, pumps, motors, switches, wiring, cleanouts, screens, vents, valves, and sensors. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific dewatering system improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8:

- Subsurface street drains and pipe
- Basin drains and pipe
- Lift station, including pumps and motors
- Wiring, conduits, and controls
- Screens, valves, and fittings

Estimate of Costs

The following definitions describe the direct costs that are included in the Bella Vista/Dutra Farms Southwest BAD No. 00-8 estimate of costs.

Maintenance Costs include all regularly scheduled labor, material and equipment required to properly maintain and ensure the satisfactory condition of all drainage systems and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

Maintenance Repairs and Contingency includes scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive drainage improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8. These items may include: pumps, motors, drainage systems (pipes, lines, etc.), and equipment used to maintain the improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8. These items have finite life

expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing, and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$0.00	\$8,360.00
Utilities	0.00	6,700.00
Maintenance Repairs and Contingency	0.00	0.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$0.00	\$15,060.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,797.10	1,731.31
Professional Fees	0.00	0.00
County Administration Fee	212.21	211.35
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,965.31	\$7,134.66
Total Estimated Costs	\$6,965.31	\$22,194.66
Operating Reserve Collection/(Reduction)	14,255.19	(974.16)
Rounding Adjustment	<u>(0.00)</u>	<u>(2.58)</u>
Total Balance to Levy	\$21,220.50	\$21,217.92

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Bella Vista/Dutra Farms Southwest BAD No. 00-8. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is similar and proportionate for each parcel. Since every parcel within Bella Vista/Dutra Farms Southwest BAD No. 00-8 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 258 assessable parcels within Bella Vista/Dutra Farms Southwest BAD No. 00-8 is residential. Therefore, the costs of the special benefits to each parcel in Bella Vista/Dutra Farms Southwest BAD No. 00-8 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$21,220.50
Residential Parcels	258
Fiscal Year 2025/26 Assessment per Residential Parcel	\$82.25

A maximum assessment was established at the time of the formation of the Bella Vista/Dutra Farms Southwest BAD No. 00-8. The Fiscal Year 2001/02 initial maximum assessment was \$64.52 per residential parcel. Beginning July 1, 2002, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2016/17	\$100.52	\$41.66
2017/18	103.53	42.00
2018/19	106.64	48.06
2019/20	109.84	62.98
2020/21	113.13	64.98
2021/22	116.53	66.94
2022/23	120.02	66.94
2023/24	123.62	82.24
2024/25	127.33	82.25
2025/26	131.15	82.25

The maximum assessment rate for Fiscal Year 2025/26 is \$131.15 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to and is on file with the City Clerk in the format required under the provisions of the 1982 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



5. BELLA VISTA/DUTRA FARMS SOUTHWEST BAD NO. 00-8, ANNEXATION NO. 1 – DUTRA FARMS SOUTHEAST UNITS 2 AND 3

Description of Boundaries

The Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 is generally bounded by Highway 120 to the north, Woodward Road to the south, Union Road to the east, and Airport Way to the west. Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 consists of all residential parcels located in Unit 2 and Unit 3 of the Dutra Farms Southeast Development. The boundaries of the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 consist of 191 single-family residential assessable parcels.

Description of Improvements and Services

The improvements are the construction, operation, maintenance, and servicing of groundwater drainage and appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The groundwater drainage improvements within the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 may include, but are not limited to: drain pipes, gravel envelopes, trenching, pumps, motors, switches, wiring, cleanouts, screens, vents, valves, and sensors. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific dewatering system improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1:

- Subsurface groundwater drains and pipe within the street
- Subsurface groundwater drains and pipe within the storm drain basin
- Lift station, including pumps and motors
- Wiring, conduits, and controls
- Screens, valves, and fittings

Estimate of Costs

The following definitions describe the direct costs that are included in the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material, and equipment required to properly maintain and ensure the satisfactory condition of all groundwater drainage systems and appurtenant facilities.

Utilities includes the furnishing of electricity required for the operation and maintenance of the groundwater drainage facilities.

ATTACHMENT 3

Maintenance Repairs and Contingency includes scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive drainage improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1. These items may include: pumps, motors, drainage systems (pipes, lines, etc.), and equipment used to maintain the improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$0.00	\$8,360.00
Utilities	0.00	5,400.00
Maintenance Repairs and Contingency	0.00	0.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$0.00	\$13,420.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	1,330.41	1,281.71
Professional Fees	0.00	0.00
County Administration Fee	195.30	194.31
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$6,481.71	\$6,100.30
Total Estimated Costs	\$6,481.71	\$20,428.02
Operating Reserve Collection/(Reduction)	13,048.04	(898.27)
Rounding Adjustment	<u>0.00</u>	<u>(1.91)</u>
Total Balance to Levy	\$19,529.75	\$19,527.84

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is similar and proportionate

for each parcel. Since every parcel within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 191 assessable parcels within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 is residential. Therefore, the costs of the special benefits to each parcel in Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$19,529.75
Residential Parcels	191
Fiscal Year 2025/26 Assessment per Residential Parcel	\$102.25

A maximum assessment was established at the time of the formation of the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 1. The Fiscal Year 2003/04 initial maximum assessment was \$62.68 per residential parcel. Beginning July 1, 2004, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2016/17	\$92.04	\$55.26
2017/18	94.80	55.24
2018/19	97.65	62.74
2019/20	100.58	73.60
2020/21	103.60	76.58
2021/22	106.70	78.88
2022/23	109.90	79.30
2023/24	113.20	102.24
2024/25	116.60	102.25
2025/26	120.10	102.25

The maximum assessment rate for Fiscal Year 2025/26 is \$120.10 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to and is on file with the City Clerk in the format required under the provisions of the 1982 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



6. BELLA VISTA/DUTRA FARMS SOUTHWEST BAD NO. 00-8, ANNEXATION NO. 2 – BELLA VISTA UNITS 4 AND 5

Description of Boundaries

The Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 is generally bounded by Highway 120 to the north, Woodward Road to the south, Airport Way to the east, and Bella Terra Drive to the west. Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 consists of all residential parcels located in Unit 4 and Unit 5 of the Bella Vista Development. The boundaries of the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 consist of 102 single-family residential assessable parcels.

Description of Improvements and Services

The improvements are the construction, operation, maintenance, and servicing of groundwater drainage and appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The groundwater drainage improvements within the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 may include, but are not limited to: drain pipes, gravel envelopes, trenching, pumps, motors, switches, wiring, cleanouts, screens, vents, valves, and sensors. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific dewatering system improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2:

- Subsurface groundwater drains and pipe within the street
- Subsurface groundwater drains and pipe within the storm drain basin
- Lift station, including pumps, and motors
- Wiring, conduits, and controls
- Screens, valves, and fittings

Estimate of Costs

The following definitions describe the direct costs that are included in the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material, and equipment required to properly maintain and ensure the satisfactory condition of all groundwater drainage systems and appurtenant facilities.

Utilities includes the furnishing of electricity required for the operation and maintenance of the groundwater drainage facilities.

ATTACHMENT 3

Maintenance Repairs and Contingency includes scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive drainage improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2. These items may include: pumps, motors, drainage systems (pipes, lines, etc.), and equipment used to maintain the improvements within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

The table below outlines the estimated cost of operating, maintaining, servicing and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$0.00	\$3,210.00
Utilities	0.00	0.00
Maintenance Repairs and Contingency	0.00	0.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$0.00	\$3,200.00
Administration Costs:		
Personnel/Overhead	\$2,494.00	\$2,612.50
Consultants	710.48	684.47
Professional Fees	0.00	0.00
County Administration Fee	62.73	62.61
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$3,267.21	\$3,071.18
Total Estimated Costs	\$3,267.21	\$6,569.58
Operating Reserve Collection/(Reduction)	3,005.79	(296.58)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$6,273.00	\$6,273.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is similar and proportionate

for each parcel. Since every parcel within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for each of the 102 assessable parcels within Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 is residential. Therefore, the costs of the special benefits to each parcel in Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2 are apportioned equally to each parcel.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$6,273.00
Residential Parcels	102
Fiscal Year 2025/26 Assessment per Residential Parcel	\$61.50

A maximum assessment was established at the time of the formation of the Bella Vista/Dutra Farms Southwest BAD No. 00-8, Annexation No. 2. The Fiscal Year 2004/05 initial maximum assessment was \$68.44 per residential parcel. Beginning July 1, 2005, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 3.0%. If the actual assessment in any succeeding fiscal year increases by no greater than 3.0% over the previous fiscal year's maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2016/17	\$97.57	\$32.10
2017/18	100.50	43.00
2018/19	103.52	85.50
2019/20	106.62	34.00
2020/21	109.82	43.00
2021/22	113.12	44.28
2022/23	116.51	44.28
2023/24	120.00	61.50
2024/25	123.61	61.50
2025/26	127.31	61.50

The maximum assessment rate for Fiscal Year 2025/26 is \$127.31 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to and is on file with the City Clerk in the format required under the provisions of the 1982 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



7. DUTRA ESTATES BAD NO. 05-1

Description of Boundaries

The Dutra Estates BAD No. 05-1 is generally bounded by Atherton Drive to the north, Woodward Avenue to the south, the Bella Vista/Dutra Farms Southwest subdivisions to the east, and McKinley Avenue to the west. The boundaries of the Dutra Estates BAD No. 05-1 consist of 399 single-family residential parcels.

Description of Improvements and Services

The improvements consist of the construction, operation, maintenance, and servicing of groundwater drainage and appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services as described below.

The groundwater drainage improvements within the Dutra Estates BAD No. 05-1 may include, but are not limited to: drain pipes, gravel envelopes, trenching, pumps, motors, switches, wiring, cleanouts, screens, vents, valves, and sensors. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

In addition, as a condition of development, the City is assessed an annual fee by the South San Joaquin Irrigation District (“SSJID”) for the use of SSJID drainage facilities by the Dutra Estates Subdivision for disposal of storm drainage.

Reference is made to the plans and specifications for the improvements, which are on file with the City. The following list provides the specific dewatering system improvements within Dutra Estates BAD No. 05-1:

- Subsurface groundwater drains and pipe within the street
- Subsurface groundwater drains and pipe within the storm drain basin
- Lift station, including pumps and motors
- Wiring, conduits, and controls
- Screens, valves, and fittings
- SSJID drainage fees

Estimate of Costs

The following definitions describe the direct costs that are included in the Dutra Estates BAD No. 05-1 estimate of costs:

Maintenance Costs include all regularly scheduled labor, material, and equipment required to properly maintain and ensure the satisfactory condition of all drainage systems and appurtenant facilities.

Utilities include the furnishing of electricity required for the operation and maintenance of the landscaping facilities.

SSJID Drainage Fee includes the costs related to reimbursing the City for charges incurred from the SSJID for use of SSJID drainage facilities, by Dutra Estates BAD No. 05-1 parcels. These charges are calculated annually and are governed by an agreement between the City and the SSJID.

The Dutra Estates BAD No. 05-1 uses drainage facilities created and maintained by the SSJID to convey storm drainage to the French Camp outlet canal. SSJID charges the City an annual fee for Dutra Estates BAD No. 05-1 to use their drainage facilities. The annual fee is based on the property tax revenue collected by the SSJID each year for land within the City, multiplied by the number of acres within Dutra Estates BAD No. 05-1 (78 acres), divided by the total number of acres within the City for the same year. This calculation will be redone after a period of 10 years, in order to capture the new acreage within the City and to determine the property tax revenue collected at that time.

Maintenance Repairs and Contingency includes scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement or renovation of damaged improvements due to vandalism, storms, etc.

Capital Improvement Replacement Fund includes the cost to replace and/or renovate larger, more expensive drainage improvements within Dutra Estates BAD No. 05-1. These items may include: pumps, motors, drainage systems (pipes, lines, etc.), and equipment used to maintain the improvements within Dutra Estates BAD No. 05-1. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operating reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen costs. The City will monitor this account and any transfers annually.

ATTACHMENT 3

The table below outlines the estimated cost of operating, maintaining, servicing and administering the improvements for Fiscal Year 2025/26. The Fiscal Year 2024/25 costs are also provided for comparison purposes.

DESCRIPTION	Fiscal Year 2025/26 (est. thru June 30, 2026)	Fiscal Year 2024/25 (thru June 30, 2025)
Direct Costs:		
Maintenance Costs	\$0.00	\$0.00
Utilities	0.00	0.00
SSJID Drainage Fee	0.00	23,800.00
Maintenance Repairs and Contingency	0.00	0.00
Capital Improvement Replacement Fund	<u>0.00</u>	<u>0.00</u>
Subtotal Direct Costs	\$0.00	\$23,800.00
Administration Costs:		
Personnel/Overhead	\$4,956.00	\$5,192.00
Consultants	2,779.23	2,677.49
Professional Fees	0.00	0.00
County Administration Fee	39.90	2.02
Miscellaneous Expenses	<u>0.00</u>	<u>0.00</u>
Subtotal Administration Costs	\$7,775.13	\$7,234.90
Total Estimated Costs	\$7,775.13	\$31,671.51
Operating Reserve Collection/(Reduction)	(3,785.13)	(27,681.51)
Rounding Adjustment	<u>0.00</u>	<u>0.00</u>
Total Balance to Levy	\$3,990.00	\$3,990.00

Fiscal Year 2025/26 Assessment

The maintained improvements and services were constructed and installed in connection with the development of properties within Dutra Estates BAD No. 05-1. The proximity of each parcel to the improvements and services is relatively similar, resulting in special benefit from the maintenance and operation of the improvements and services that is similar and proportionate for each parcel. Since every parcel within Dutra Estates BAD No. 05-1 receives equal access and benefit from the improvements, the special benefit conferred to each parcel is determined to be equal. The current land use classification for the 399 assessable parcels within Dutra Estates BAD No. 05-1 is residential. Therefore, the costs of the special benefits to each parcel in Dutra Estates BAD No. 05-1 are apportioned equally based on the number of residential parcels.

The Fiscal Year 2025/26 assessment is spread as follows:

Total Fiscal Year 2025/26 Assessment	\$3,990.00
Residential Parcels	399
Fiscal Year 2025/26 Assessment per Residential Parcel	\$10.00

A maximum assessment was established at the time of the formation of the Dutra Estates BAD No. 05-1. The Fiscal Year 2007/08 initial maximum assessment was \$61.76 per residential parcel. Beginning July 1, 2008, the maximum assessment rate is subject to an annual increase. The maximum assessment rate shall increase each fiscal year by 5.0% for the first 10 fiscal years. Following the first 10 fiscal years the maximum assessment rate shall increase each fiscal year by the greater of 5% or the San Francisco–Oakland–San Jose Area Consumer Price Index, All Urban Average (CPI). If the actual assessment in any succeeding fiscal year increases by no greater than 5.0%, or CPI following the first 10 fiscal year increases, over the previous fiscal year’s maximum assessment, the assessment shall not be considered an increase as defined by Proposition 218.

The following table provides 10 fiscal years of historical rates for the maximum assessment and the actual assessment per residential parcel:

Fiscal Year	Maximum Assessment	Actual Assessment
2016/17	\$95.81	\$68.46
2017/18	100.60	68.00
2018/19	105.63	44.10
2019/20	110.91	39.98
2020/21	116.45	59.98
2021/22	122.28	61.78
2022/23	128.39	63.62
2023/24	135.58	10.00
2024/25	142.36	10.00
2025/26	149.47	10.00

The maximum assessment rate for Fiscal Year 2025/26 is \$149.47 per residential parcel.

Assessment Diagram

The Assessment Diagram has been submitted to and is on file with the City Clerk in the format required under the provisions of the 1982 Act. The lines and dimensions of each assessable parcel, as shown on the maps of the County Assessor for the current year, are made part of this Annual Report by reference. A current boundary map of the district has been included on the following page.



8. ASSESSMENT ROLLS

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2025/26, along with the assessment amounts, is on file in the office of the City Clerk and incorporated herein by reference. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.