

City of Rialto

Landscape and Lighting District No. 2

2019/2020 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 25, 2019 Public Hearing: July 9, 2019

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ENGINEER'S REPORT AFFIDAVIT

Rialto Landscaping and Lighting District No. 2

City of Rialto, County of San Bernardino, State of California

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2019/2020 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Bernardino County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this	day of	, 2019.
Willdan Financial Assessment Engi On Behalf of the (neer	
Ву:		-
Susana Hernande District Administra	ez, Project Manager ation Services	
Ву:		
Richard Kopecky		
R C F # 16742		

TABLE OF CONTENTS

I.	OVERVIEW	1
A.	INTRODUCTION	1
B.	COMPLIANCE WITH CURRENT LEGISLATION	2
C.	IMPROVEMENTS AUTHORIZED BY THE 1972 ACT	3
II.	PLANS AND SPECIFICATIONS	8
A.	DESCRIPTION OF IMPROVEMENTS AND SERVICES	8
В.	DESCRIPTION OF PROPERTIES WTHIN THE DISTRICT	13
C.	ZONES OF BENEFIT	24
III.	METHOD OF APPORTIONMENT	20
A.	GENERAL	20
B.	BENEFIT ANALYSIS	20
C.	ASSESSMENT METHODOLOGY	21
D.	ASSESSMENT RANGE FORMULA	25
IV.	DISTRICT BUDGETS	26
A.	DESCRIPTION OF BUDGET ITEMS	26
В.	BUDGET FOR FISCAL YEAR 2019/2020	28
V.	DISTRICT DIAGRAMS	29
VI.	ASSESSMENT ROLL	101



I. OVERVIEW

A. INTRODUCTION

In Fiscal Year 2004/2005 the City of Rialto (hereafter referred to as the "City"), under the provisions of the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (hereafter referred to as the "1972 Act") and in compliance with the substantive and procedural requirements of the California State Constitution, Articles XIIID (hereafter referred to as the "California Constitution") established the assessment district designated as the:

Rialto Landscaping and Lighting District No. 2

(Hereafter referred to as the "District"). This Engineer's Report (hereafter referred to as "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for Fiscal Year 2019/2020.

This Report describes the District, the improvements, and the proposed assessments to be levied against properties in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements for Fiscal Year 2019/2020. The annual assessments to be levied on properties within the District provide a funding source for the continued operation and maintenance of local landscaping and lighting improvements installed in connection with the development of properties within the District. Each fiscal year, based on the estimated costs associated with the regular annual maintenance, operation and servicing of the landscaping and lighting improvements within the District that provide special benefit to properties within the District; the City establishes the District's assessments. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include: the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of adequate funds for operational reserves or periodic expenditures including installments collected for long-term improvement projects. Each parcel is assessed proportionately for only those improvements. services and expenses for which the parcel will receive special benefit.

The original District established included parcels of land within the residential subdivisions referred to as Blackmon Homes – Tract 16308, Escrow Street, Inc. – Tract 16422, Walton Development, Inc LLC – Tract 16517, and Pacific Grove Community – Tract 16625. The District was formed to provide for the ongoing maintenance and operation of the landscaping and street lighting installed in connection with these developments and the special benefits these improvements provide to the properties therein. For Fiscal Year 2006/2007 and after, the City annexed additional properties (territories of land) to the District and balloted such properties for a new assessment that provides the necessary funding for the ongoing maintenance and operation of the landscaping and street lighting improvements associated with the development of such properties. The properties annexed to the are described in this Report.

In order to address the annexation of developments to the District and establish an appropriate special benefit nexus to the improvements and services provided, zones of benefit (hereafter referred to as "Zones") were established within the District. Each Zone is a reflection of the various types of improvements and services provided by the District and the type of property development associated with those improvements. The net annual cost to provide the improvements for each Zone, are allocated to all the benefiting properties within each respective Zone only, using a weighted method of apportionment that establishes a calculated proportional special benefit and assessment for each parcel as compared to other properties that benefit from the Zone



improvements and services. This Zone structure and proportional allocation of improvement costs ensures that each property is reasonably and fairly assessed for their special benefits from the District improvements.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the San Bernardino County ("County") Assessor's Office. The County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Upon conclusion of the Public Hearing, the City Council will consider all public comments and review the Report. The City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council will, by Resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to the 1972 Act. The assessments as approved will be submitted to the San Bernardino County Auditor/Controller to be included on the property tax roll for each parcel.

B. COMPLIANCE WITH CURRENT LEGISLATION

On November 5, 1996, California voters approved Proposition 218 (The Right to Vote on Taxes Act) that established specific requirements for the ongoing imposition of taxes, assessments and fees. The provisions of this proposition are now contained in the California Constitution as Articles XIIIC and XIIID. can be summarized in four general areas:

- 1. Strengthens the general and special tax provisions of Proposition 13 and Proposition 62.
- 2. Extends the initiative process to all local taxes, assessments, fees, and charges.
- 3. Adds substantive and procedural requirements to assessments.
- 4. Adds substantive and procedural requirements to property-related

In compliance with the provisions of the Article XIIID, the City of Rialto conducted a Property Owner Protest Ballot proceeding for the formation of the District and the proposed levy of a new assessment. In conjunction with this ballot proceeding, the City Council conducted a noticed public hearing to consider public testimonies, comments and written protests regarding the formation of the District. Upon conclusion of the public hearing, property owner protest ballots received were opened and tabulated to determine whether majority protest existed (ballots were weighted based on assessment amounts).

Since a majority protest did not exist for the proposed assessments and the assessment range formula presented and described herein, the City Council, by resolution, confirmed the results of the ballot tabulation. The City Council then approved the Report, ordered the formation of the District, and approved the assessment diagram and levy and collection of assessments.

Any subsequent increases in the assessments above the maximum rate previously approved by City Council prior to November 5, 1996 will be subject to the procedures and approval process of Section 4 of Article XIIID of the California Constitution. All assessments approved by the City Council have been prepared in accordance with the 1972 Act and are in compliance with the provisions of Article XIIID.



C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the
 foregoing or which are necessary or convenient for the maintenance or servicing thereof,
 including, but not limited to, grading, clearing, removal of debris, the installation or
 construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or
 electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment:
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- 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 trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.



II. PLANS AND SPECIFICATIONS

A. DESCRIPTION OF IMPROVEMENTS AND SERVICES

Landscape Improvements

The landscape improvements for the District may include, but are not limited to various streetscape landscaping including parkways and medians as well as public landscaped areas within or adjacent to the properties within a particular development such as landscaped slopes; irrigated and non-irrigated open space areas; landscaped detention or retention basins; and neighborhood greenbelts, trails or parks. These landscape improvements may include turf; ground cover; plants and shrubs; trees; irrigation and drainage systems; ornamental lighting structures; masonry walls or other fencing; entryway monuments; and associated appurtenant facilities located within the various dedicate easements, right-of-ways or public properties associated with the landscaped areas. The following outlines the location and extent of the existing or proposed landscape improvements associated with the properties and developments of the various Zones within the District:

Zone 01 Landscape Improvements:

- Tract 16308 approximately 3,700 square feet of parkway landscaping located along the perimeter of the tract on the west side of Cedar Avenue, north of Wildflower Street; and on the north side of Wildflower Street, west of Cedar Avenue;
- Tract 16422 approximately 4,400 square feet of parkway landscaping located along the perimeter of the tract located north of Summit Street along the west side of Linden Avenue;
- Tract 16517 approximately 5,300 square feet of parkway landscaping located along the perimeter of the tract along Pepper Avenue and Meridian Avenue;
- Tract 16625 approximately 5,000 square feet of parkway landscaping located along the perimeter of the tract on the west side of Maple Avenue.
- Tract 17244 approximately 38,800 square feet of parkway landscaping located along the entire perimeter of the tract on the east side of Cactus Avenue and the south side of Baseline Avenue; and along the perimeter of the tract on west side Lilac Avenue from Baseline Avenue to just south of Jackson Street; and
- Tract 16764 approximately 3,800 square feet of parkway landscaping located along the perimeter of the tract on the west side of Linden Avenue.
- Tract 17219 approximately 4,200 square feet of landscaped parkway area located along the perimeter of the development on the north side of Merrill Avenue.
- Tract 17220 approximately 3,900 square feet of landscaped parkway area located along the perimeter of the development on the west side of Pepper Avenue.
- Tract 17511 approximately 11,600 square feet of landscaped parkway area located along the perimeter of the development on the east side of Maple Avenue and north side of Summit Street including the detention basin area along the perimeter of the development.
- Tract 17957 approximately 1,200 square feet of landscaped parkway area located along the perimeter of the development on the west side of Cedar Avenue.
- Tract 18794 approximately 2,400 square feet of landscaped parkway area located along the perimeter of the development on the south side of Merrill Avenue.



- Tract 17708 (Secured Income Group, 24 lot Residential Subdivision): approximately 33,350 square feet of landscaped parkway area located along the perimeter of the sub-development on west side of Acacia Avenue and North side of James Avenue.
- PPD 2415 (Crestwood Communities) approximately 3,500 square foot of perimeter landscaping.
- PPD 2445 (Casmalia Homes) approximately 10,687 square feet of landscaping located on the south side of Casmalia Street along the development.
- TR 19930 (Linden Homes) approximately 1,690 square feet of landscaping located on the east side of Sandalwood Avenue and along Jacaranda Court along the development.
- PPD 2444 (Serrano Homes) approximately 13,746 square feet of landscaping located on the south side of Bloomington Avenue and along the west side of Willow Avenue adjacent to the development.
- PPD 2018-0019 (Margarita Homes) approximately 4,403 square feet of landscaping on the west side of the development along the east side of North Cactus Avenue.

Zone 02 Landscape Improvements:

- Target Center approximately 146,000 square feet of parkway landscaping located along the perimeter of the development on the south side of Casa Grande Drive; and approximately 50,000 square feet of median-island landscaping on Alder Avenue (Casa Grande Drive to Summit Avenue) and approximately 121,000 square feet of hardscape areas associated with the parkways and medians;
- Opus Logistics Center approximately 13,000 square feet of median-island landscaping on Riverside Avenue from Resource Drive south to the end of the project; and
- Tudor Plaza Center / Tract 16813 approximately 8,100 square feet of median-island landscaping on Foothill Boulevard between Cedar Avenue and Larch Avenue.
- Golden Bear/Target approximately 25,000 square feet of parkway landscaping located along the perimeter of the development on the south side of Easton Street / Renaissance Parkway, on the west side of Laurel Avenue, and on the east side of Alder Avenue; and approximately 10,000 square feet of median-island landscaping on Easton Street/Renaissance Parkway between Laurel Avenue and Alder Avenue.
- Panattoni Development / Tract 18916 approximately 7,500 square feet of parkway landscaping located along the perimeter of the development on the north side of Baseline Avenue, west side of Locust Avenue and south side of Miro Way; and approximately 2,500 square feet of median-island landscaping on Baseline Avenue between Locust Avenue and Laurel Avenue.
- PPD 2233R (Panattoni Development): PM 19411 approximately 31,853 square feet of parkway landscaping located along the perimeter of the development on the east side of Locust Avenue, the north side of Baseline Road, the west side of Maple Avenue, and a portion of the south side of Miro Way.
- NEC Riverside Ave. & Easton St. Retail Center approximately 10,224 square feet of landscaping surrounding the restaurant site on the west side of Riverside Avenue and the northeast side of Easton Street.



- PPD 2290 (Casmalia St. & Linden Ave. Warehouse) –approximately 25,099 square feet of parkway landscaping located on the perimeter of the development on the north side of Casmalia Street and west side of Linden Avenue
- PPD 2295 (B&B Plastics): approximately 35,726 square feet of landscaping located on the perimeter of the development on north side of W. Casmalia Street and east side of N. Locust Avenue.
- PPD 2264 (DCT Industrial Operating LLC): approximately 26,791 square feet of perimeter landscaping.
- PPD 2283, PM 19463 (Panattoni Development Company): approximately 37,039 square feet
 of landscaping located on the perimeter of the development on the north side of Baseline
 Road, on the east side of Maple Avenue, on the west side of Linden Avenue and on the south
 side of Miro Way.
- PPD 2082 (Riverside Avenue and Jurupa Avenue): approximately 2,460 square feet of landscaping located on the perimeter of the development on the west side of Riverside Avenue and the south side of Jurupa Avenue and median landscaping on Riverside Avenue adjacent to the development.
- PPD 2102 (Wal-Mart Super Center): approximately 5,940 square feet of median landscaping on Riverside Avenue, adjacent to the development.
- PPD 2365 (Miro Way and Locust Avenue): approximately 1,490 square feet of landscaping located on the perimeter of the development on the west side of Locust Avenue, on the north side of Miro Way and on the east side of Laurel Avenue.
- PPD 2290 (Casmalia St. & Linden Ave. Warehouse) –approximately 25,099 square feet of parkway landscaping located on the perimeter of the development on the north side of Casmalia Street and west side of Linden Avenue.
- PPD 2363 (1401 N Alder Ave) approximately 18,400 square feet of landscaping located on the perimeter of the development on the south side of Walnut Avenue, the east side of Alder Avenue, and the north side of Miro Way adjacent to the development.
- PPD 2335 (2225 N. Alder Ave.) approximately 25,099 square feet of landscaping located on the perimeter of the development on the east side of Alder Avenue, on the north side of Casmalia Street and on the west side of Laurel Avenue, as well as median landscaping on Casmalia Street, adjacent to the development
- PPD 2409 (Casmalia St. & Locust Ave.) approximately 17,599 square feet of landscaping located on the perimeter of the development on the west side of N. Locust Avenue and on the north side of W. Casmalia Street, as well as median landscaping on W. Casmalia Street.
- PPD 2458 (Locust Distribution) approximately 12,137 square feet of landscaping on the south side of the development along the north side of Miro Way and on the west side of the development along the east side of Locust Avenue.
- PPD 2400 (Baseline Center) approximately 33,006 square feet of landscaping on the south side of the development along the north side of Baseline Road, on the median on the south of the development on Baseline Road, on the east side of the development along the west side of Laurel Avenue and median, on the west side of the development along the east side



- of Alder Avenue, on the median on the west side of the development on Alder Avenue, and on the north side of the development along the south side of Miro Way.
- PPD 2441 (Alder Ave. & Walnut Ave.) approximately 6,456 square feet of landscaping located on the perimeter of the development on the north side of Walnut Avenue and west side of Alder Avenue, and on the median on the north side along Alder Avenue north of Walnut Avenue.
- PPD 2503 (Locust Ave. & Linden Ave.) approximately 27,603 square feet of landscaping on the north side of the development along the south side of Locust Avenue and south side of the development along the north side of Linden Avenue.
- PPD 2402 (Azure Route 66 Plaza) approximately 3,504 square feet of landscaping on the south side of the development along the north side of East Foothill Boulevard, as well as median landscaping on East Foothill Boulevard.
- PPD 2428 (Renaissance Marketplace) approximately 69,251 square feet of landscaping located on the perimeter of the development on the north and south side of Renaissance Parkway, on the median on the north side of the development on Renaissance Parkway, on the west side of the development along the east side of Linden Avenue, on the south side of the development on the north and south side of Scholl Way as well as median landscaping on Scholl Way, and on the east side of the development along the west side of Ayala drive from the 210 freeway to School Way.
- PPD 2453 (Proficiency Building) approximately 32,039 square feet of landscaping on the north side of the development along the south side of Renaissance Parkway as well as median landscaping on Renaissance Parkway adjacent to the development, and on the west side of the development along the east side of Palmetto Avenue.
- PPD 2460 (Alder Warehouse) approximately 26,462 square feet of landscaping on the west side of the development along the east side of Alder Avenue north of Baseline Road and south of Renaissance Parkway, as well as median landscaping adjacent to the development on Alder Avenue
- PPD 2017-0066 (Renaissance East) approximately 12,546 square feet of landscaping on the south side of the development along north side of Renaissance Parkway, east of Ayala Avenue, as well as median landscaping on Renaissance Parkway.
- PPD 2434 (Tamarind Warehouse) approximately 6,813 square feet of landscaping on the west side of the development along the east side of Tamarind Avenue.
- PPD 2435 (Persimmon Warehouse) approximately 2,774 square feet of landscaping on the east side of the development along the west side of North Locust Avenue.
- PPD 2502 (Walnut Warehouse) approximately 2,111 square feet of landscaping on the east side of the development along the west side of Alder avenue north and south of Miro Way.
- PPD 2017-0050 (Foothill Retail) approximately 2,140 square feet of landscaping on the south and east side of the development, along the east side of Cactus Avenue and north side of Foothill Boulevard, as well as median landscaping adjacent to the development on Cactus Avenue and Foothill Boulevard.



- PPD 2017-0076 (Miro Way Distribution) approximately 23,120 square feet of landscaping on the west side of the development along the east side of Locust Avenue as well as on the east side of the development west side of Linden Avenue.
- PPD 2017-0077 (Wheeler Trucking) approximately 2,359 square feet of landscaping on the west side of the development along the east side of Cactus Avenue.
- PPD 2398 (Base Warehouse) approximately 11,216 square feet of landscaping on the west side of the development along the east side of Laurel Avenue as well as on the south side of the development north of Baseline Road, including proposed median within Baseline Road.
- PPD 2017-0068 (Instant Solutions Warehouse): approximately 4,740 square feet of landscaping on the west side of the development along the east side of Locust Avenue as well as on the south side of the development north side of Vineyard Avenue.
- PPD 2017-0095 (Rialto Gateway Plaza): approximately 5,900 square feet of landscaping on the east side of the development along the west side of South Riverside Avenue as well as on the south side of the development north of West Valley Boulevard, including medians within South Riverside Avenue and West Valley Boulevard.
- PPD 2018-0020 (Linden Cedar Solutions): approximately 12,196 square feet of landscaping on the west side of the development along the east side of North Linden Avenue, on the east side of the development along the west side of North Cedar Avenue, and along the north side of the development south of West Casmalia Street.
- PPD 2018-0070 (Agua Mansa Warehouse) approximately 2,062 square feet of landscaping on the north east side of the development along the south west side of Enterprise Drive as well as south east side of the development along the north west side of Agua Mansa Road.
- PPD 2018-0084 (Fitzgerald Warehouse) approximately 1,039 square feet of landscaping on the west side of the development along the east side of North Fitzgerald Avenue.

Zone 03 Landscape Improvements:

Tract 16708 — approximately 52,000 square feet of perimeter slope landscaping located between the residential property line and the future park-site parcel on the north end of the development that was installed as part of developing the properties within the subdivision, including a 9,700 square foot crib retaining wall.

Zone 04 Landscape Improvements:

None – This Zone is specifically for street light improvements associated with non-residential developments.

Zone 05 Landscape Improvements:

Tract 17921 — approximately 4,000 square feet of parkway landscaping located along the perimeter of the development on the southeast side of Bloomington Avenue; and approximately 7,600 square feet of median-island landscaping on Bloomington Avenue along the frontage of the development.



PPD 2328 (Multi-Family Project) – approximately 5,128 square feet of landscaping consisting
of parkway perimeter landscaping located along on the west side of Riverside Avenue and
median landscaping on Riverside Avenue adjacent to the development.

Zone 06 Landscape Improvements:

None – This Zone is specifically for street light improvements associated with residential developments.

Public Street Lighting Improvements

The street lighting improvements for the District may include, but are not limited to electrical energy and the maintenance, repair or replacement of the lighting fixtures, poles, meters, conduits, electrical cable and associated appurtenant facilities associated with the public street lighting within the residential subdivisions of Zones 01, 03 and 06, the non-residential developments of Zone 02 and 04 and the multi-family residential developments and/or residential condominium / townhome subdivisions of Zone 05.

The parcels and developments included in the District (Zones 01, 02, 03, 04, 05 and 06) were originally subject to the City's Street Light Maintenance District No. 1 assessments, but upon the successful inclusion (annexation) of these developments and properties to this District, the City shall concurrently detach these parcels from Street Light Maintenance District No. 1 for the upcoming fiscal year's assessments.

The detailed plans and specifications of the District Improvements are on file in the office of the City Public Works Department and by reference are made part of this Report.

B. DESCRIPTION OF PROPERTIES WITHIN THE DISTRICT

District Developments and Properties:

The original District consists of all lots, parcels and subdivisions of land located in the four residential development areas generally described as:

- Blackmon Homes, Tract 16308: This residential tract encompasses the area of land identified by the boundaries of Tract 16308 located at the northwest corner of Cedar Avenue and Wildflower Street consisting of sixteen (16) subdivided single-family residential parcels. The parcels within this development are included as part of Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 1133-321-26-0000 through 1133-321-41-0000.
- Escrow Street, Inc., Tract 16422: This residential tract encompasses the area of land identified by the boundaries of Tract 16422 located north of Summit Street on the west side of Linden Avenue consisting of nine (9) single-family residential lots. The parcels within this development are included in Zone 01 and as of the writing of this Report, and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0239-341-23-0000 through 0239-341-31-0000.
- Walton Development, Inc. LLC, Tract 16517: This residential tract encompasses the area of land identified by the boundaries of Tract 16517 located south of Wabash Street, between Pepper Avenue and Meridian Avenue consisting of thirty-three (33) single-family residential lots. The parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0133-243-01-0000 through 0133-243-33-0000.
- Pacific Grove Community, Tract 16625: This residential tract encompasses the area of land identified by the boundaries of Tract 16625 located south of Persimmon Street, between



Locust Avenue and Maple Avenue consisting of fifteen (15) single-family residential lots. The parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 1133-111-03 through 1133-111-17.

Residential Annexations — Fiscal Year 2006/2007

- Elm Park, Tract 17244: This residential tract encompasses an area of land (approximately 18.0 acres) located south of Baseline Road between Cactus Avenue and Lilac Avenue and includes one hundred thirty (132) single-family residential lots. This development was annexed to the District as part of Zone 01 commencing with Fiscal Year 2006/2007 to provide funding for the perimeter parkway landscaping of the tract that is installed as part of developing the properties therein. For Fiscal Year 2015/2016 the parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0127-293-001 through 0127-293-45-0000, 0127-294-001-0000 through 0127-294-72-0000, and 0127-362-01-0000 through 0217-362-24-0000.
- Pacific Homes, Tract 16764: This residential tract encompasses an area of land (approximately 6.7 acres) located west of Linden Avenue (City Limits) at McWethy Avenue and includes twenty-four (24) single-family residential lots. This development was annexed to the District as part of Zone 01, commencing with Fiscal Year 2006/2007, to provide funding for the perimeter parkway landscaping of the tract that is installed as part of developing the properties therein. The parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0243-391-01-0000 through 0243-391-24-0000
- Rialto Heights, Tract 16708: This residential tract encompasses an area of land (approximately 5.9 acres) located north of Walnut Avenue at the end of Primrose Avenue and Pampas Avenue, just west of Eucalyptus Avenue and includes twenty (20) proposed single-family residential lots. This development was annexed to the District as part of Zone 03 commencing Fiscal Year 2006/2007 to provide funding for the slope area landscaping at the north end of the tract that is installed as part of developing the properties therein. The parcels within this development are included in Zone 03 and are identified by Assessor's Parcel Numbers 0133-361-40-0000 through 0133-361-59-0000.

Non-Residential Annexations — Fiscal Year 2006/2007

- Target Center: This is a non-residential development that encompasses an area of land totaling approximately two hundred thirty-nine (239) acres located south of Casa Grande Drive, north of Summit Street, west of Alder Avenue and the Rialto City Limits and east of Mango Avenue (generally east of Sierra Avenue). This development was annexed to the District as part of Zone 02 commencing Fiscal Year 2006/2007 to provide funding for the parkway and/or median landscape improvements installed as part of developing the properties therein. The parcels within this development are included in Zone 02 and are identified by Assessor's Parcel Numbers 0239-161-01 through 0239-161-08-0000, 0239-161-11-0000, 0239-161-31-0000 through 0239-161-34-0000, 0239-161-45-0000 and 0239-161-46-0000.
- Opus Logistics Center: This is a non-residential development that encompasses an area of land totaling approximately thirty-nine (39) acres located on the west side of Riverside Avenue south of Resource Drive. This development was annexed to the District as part of Zone 02 commencing Fiscal Year 2006/2007 to provide funding for the parkway and/or median landscape improvements installed as part of developing the properties therein. The parcels



- within this development are included in Zone 02 and are identified by Assessor's Parcel Numbers 0260-021-51-0000 through 0260-021-55-0000.
- Tudor Plaza, Tract 16813: This is a non-residential development that encompasses an area of land totaling approximately thirteen (13) acres located on the north side of Foothill Boulevard between Cedar Avenue and Larch Avenue. This development was annexed to the District as part of Zone 02 commencing Fiscal Year 2006/2007 to provide funding for the parkway and/or median landscape improvements installed as part of developing the properties therein. The parcels within this development are included in Zone 02 and are identified by Assessor's Parcel Numbers 0128-571-16-0000 and 0128-571-19-0000 through 0128-571-24-0000.

Residential Annexations — Fiscal Year 2009/2010

Crestwood Communities, Tract 17219: This residential tract encompasses an area of land (approximately 7.0 acres) located on the north side of Merrill Avenue, west of Linden Avenue and includes twenty-four (24) single-family residential lots. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0246-321-01-0000 through 0246-321-24-0000. This development was annexed to the District as part of Zone 01 commencing Fiscal Year 2009/2010 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.

Residential Annexations — Fiscal Year 2011/2012

• Walton - 26, Tract 17220: This residential tract encompasses an area of land (approximately 7.85 acres) located on the northwest corner of Pepper Avenue and Etiwanda Avenue, and includes twenty-six (26) single-family residential lots. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0133-221-04 through 0133-221-29. If the property owners approve the proposed assessment outlined in this Report, this development was annexed to the District as part of Zone 01 for Fiscal Year 2011/2012 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.

Residential Annexations — Fiscal Year 2014/2015

- Tract 17511 (Frontier Enterprises): This residential tract encompasses an area of land (approximately 5.6 acres) located North of Summit Street and East of Maple Avenue, and includes twenty (20) single-family residential lots and a detention basin parcel. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0239-341-32 through 0239-341-52. This development has been annexed to the District as part of Zone 01 for Fiscal Year 2014/2015 to provide funding for the perimeter parkway landscaping including the development's detention basin area and street lighting associated with the development.
- Tract 17957 (Blackmon Homes): This residential tract encompasses an area of land (approximately 4.0 acres) located on the west side of Cedar Avenue south of Persimmon Avenue and includes fifteen (15) single-family residential lots. The parcel(s) that currently comprise this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Number 1133-301-01. This development has been annexed to the District as part of Zone 01 for Fiscal Year 2014/2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.



- Tract 18794 (Spruce Homes): This residential tract encompasses an area of land (approximately 1.9 acres) located South of Merrill Avenue at Spruce Avenue, and includes eight (8) single-family residential lots. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0128-741-63 through 0128-741-70. This development has been annexed to the District as part of Zone 01 for Fiscal Year 2014/2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- Tract 17921 (Bloomington Lane): This residential condominium tract encompasses an area of land (approximately 6.8 acres) located South of Bloomington Avenue and West of Riverside Avenue, and includes thirty-one (31) parcels. At full build-out, this tract is projected to have seventy (70) condominium units. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0131-161-30 through 0131-161-61 (excluding 0131-161-36). This development has been annexed to the District as part of Zone 05 for Fiscal Year 2014/2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2014/2015

- Golden Bear / Target: This is a non-residential development that encompasses an area of land totaling approximately thirty-six (36) acres located on the east side of Alder Avenue and south of Easton Street. The parcel within this development is identified by the San Bernardino County Assessor's Office as Assessor's Parcel Number 0240-211-37. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2014/2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- Tract 18916 (Panattoni): This is a non-residential development that encompasses an area of land totaling approximately eighteen (18) acres located on the north side of Baseline Avenue west of Locust Avenue. The parcel within this development is identified by the San Bernardino County Assessor's Office as Assessor's Parcel Number 0240-241-60. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2014/2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- Fontana Water Company: This is a non-residential development that encompasses an area of land totaling approximately four (4) acres located on the east side of Tamarind Avenue and north of Baseline Road. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0240-201-21, 0240-201-22, and 0240-201-23. This development has been annexed to the District as part of Zone 04 for Fiscal Year 2014/2015 to provide funding for street lighting associated with the development.

Residential Annexations — Fiscal Year 2015/2016

- PPD 2285 (SA Golden/R&U Builder): This annexation consists of two parcels of land located at the southwest corner of Linden Avenue and Persimmon Street that will consists of two single family residential homes. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015/2016 to provide funding for street lighting associated with the development.
- Tract 17708 (Secured Income Group, 24 lot Residential Subdivision) This annexation consists of one parcel of land divided into twenty-four (24) lot subdivision located on west side of Acacia Avenue between James Street and Merrill Avenue in the Planned Residential Development (PRD-D) zone. It has been annexed to the District as part of Zone 01 for



Fiscal Year 2015/2016 to provide funding for perimeter landscaping and street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2015/2016

- PPD 2204 (SGV Water Company): This development consists of one 1-million-gallon aboveground water tank reservoir, one future 1.0-million-gallon aboveground water take reservoir, and a booster station on a 1.57-acre parcel located on the west side of Linden Avenue approximately 750 feet south of Bohnert Avenue. This development has been annexed to the District as part of Zone 04 for Fiscal Year 2015/2016 to provide funding for street lighting associated with the development.
- PPD 2233R (Panattoni Development): This development consists of a 718,000 square foot warehouse building to be located at the northeast corner of Baseline Road and Locust Avenue within the Renaissance Specific Plan. It has been annexed to the District as part of Zone 02 for Fiscal Year 2015/2016 to provide funding for perimeter landscaping and street lighting associated with the development.
- PPD 2235 (Scannell Properties): This property consists of one 307,100 square foot logistics terminal building with 7,100 square feet of accessory buildings on 36 acres of vacant land located on the east side of Cactus Avenue approximately 1,650 feet south of Jurupa Avenue. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015/2016 to provide funding for street lighting associated with the development.
- PPD 2264 (DCT Industrial Operating LLC): This is a 927,575 square foot distribution warehouse on 40.80 acres of land located on the south side of Renaissance Parkway between Laurel Avenue and Locust Avenue within the Renaissance Specific Plan. It has been annexed to the District as part of Zone 02 for Fiscal Year 2015/2016 to provide funding for perimeter landscaping and street lighting associated with the development.
- PPD 2267 (Prologis): This annexation consists of a 677,225 square foot distribution warehouse on 29.5 acres of land located between Palmetto Avenue and Tamarind Avenue approximately 600 feet north of Baseline Road and an off-site detention basin on 7.101 acres of land located on the east side of Tamarind Avenue approximately 600 feet north of Baseline Road within the Airport Specific Plan. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015/2016 to provide funding for street lighting associated with the development.
- NEC Riverside Ave. & Easton St. Retail Center: This development consists of a 3,750 square foot restaurant with a drive-thru located at the northeast corner of Riverside Avenue and Easton Street. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2015/2016 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- PPD 2216 (Lilac Distribution Center): This development consists of the Lilac Distribution Center, located at the northwest corner of Merrill Avenue and Lilac Avenue. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015/2016 to provide funding for street lighting associated with the development.



- PPD 2286 (Locust Avenue & Bohnert Avenue, Distribution Warehouse): This Development consists of a 614,824 square foot distribution warehouse on 26.30 acres of land located at the northeast corner of Locust Avenue and Bohert Avenue within the I-PID (Planned Industrial Development) zone of the Rialto Airport Specific Plan. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015/2016 to provide funding for street lighting associated with the development.
- PPD 2290 (Casmalia Street & Linden Avenue, Distribution Warehouse): This development consists of a 428,208 square feet of which 10,000 square feet is planned for office space and remaining 418,208 square feet is planned for high-cube warehouse. The building is to be located at the northwest corner of Linden Avenue and Casmalia Street within the Renaissance Specific Plan. It will be annexed to the District as part of Zone 02 for Fiscal Year 2015/2016 to provide funding for perimeter landscaping and street lighting associated with the development
- PPD 2295 (B&B Plastics): This development consists of a 289,139 square feet of which 146,670 square feet is planned for Storage Facility and Corporate Offices. The building is to be located at the northeast corner of N. Locust Avenue and W. Casmalia Street within the Renaissance Specific Plan. It has been annexed to the District as part of Zone 02 for Fiscal Year 2015/2016 to provide funding perimeter landscaping and street lighting associated with the development.

Residential Annexations - Fiscal Year 2016/2017

PPD 2345, PM 19537 (Linden Ave and Summit Ave): This residential tract encompasses the area of land identified by the boundaries of Tract 19537 located at the Southeast corner of Linden Ave and Summit Ave, consisting of four (4) single-family residential units. This tract has been annexed into Zone 6 for Fiscal Year 2016/2017 to provide funding for street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2016/2017

- PPD 2228 (San Gabriel Valley Water): This development consists of one (1) 1.0-million-gallon aboveground water tank reservoir, one future 1.0-million-gallon aboveground water take reservoir, and a booster station on a portion of a 2.88-acre parcel located on the west side of Riverside Avenue approximately 650 south of Locust Avenue. This development has been annexed to the District as Part of Zone 04 for Fiscal Year 2016/2017 to provide funding for street lighting associated with the development.
- PPD 2283, PM 19463 (Panattoni Development Company): This development consists of a 757,503 square foot distribution warehouse on 35.2 acres of land located on the north side of Baseline Road between Maple Avenue and Linden Avenue. This development has been annexed to the District as Part of Zone 02 for Fiscal Year 2016/2017 to provide funding for street lighting and landscaping associated with the development.
- PPD 2082 (Riverside Avenue and Jurupa Avenue): This development consists of a 300,773 square foot distribution warehouse generally located at the southwest corner of Riverside Avenue and Jurupa Avenue in the Heavy Industrial Zone in the Agua Mansa Specific Plan. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2016/2017 to provide funding for street lighting and landscaping associated with the development.
- PPD 2102 (Wal-Mart Super Center): This development consists of a Walmart Super Center (also known as Rialto Marketplace) located on 25.80 acres of land, south of W. San Bernardino



Avenue, west of S. Riverside Avenue, and east of S. Willow Avenue. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2016/2017 to provide funding for street lighting and landscaping associated with the development.

- PPD 2271 (2321 S. Willow Avenue): This development consists of a sorting facility for municipal construction of non-hazardous materials on a 3.5 acre site located at 2321 S. Willow Avenue in the Heavy Industrial Zone in the Agua Mansa Specific Plan. This development has been annexed to the District as part of Zone 04 for Fiscal Year 2016/2017 to provide funding for street lighting associated with the development.
- PPD 2365 (Miro Way and Locust Avenue): This development consists of a 1,070,320 square foot warehouse building located at the northwest corner of Miro Way and Locust Avenue within the Business Center zone of the Renaissance Specific Plan. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2016/2017 to provide funding for street lighting and landscaping associated with the development.

Residential Annexations - Fiscal Year 2017/2018

- PPD 2328 (Multi-Family Project): This development consists of a 115-unit apartment complex on a 4.78-acre parcel of land located on the west side of Riverside Avenue approximately 450 feet south of Bloomington Avenue. This development has been annexed to the District as part of Zone 5 for Fiscal Year 2017/2018 to provide funding for street lighting, perimeter and median landscaping associated with the development.
- PPD 2415 (Crestwood Communities): This development consists of 75 detached single-family residences on approximately 7.16 acres of land located on the east side of Cactus Avenue approximately 650 feet south of Merrill Avenue. This development has been annexed to the District as part of Zone 1 for Fiscal Year 2017/2018 to provide funding for street lighting and landscaping associated with the development
- PPD 2445 (Casmalia Homes): This development consists of 19 single-family residences on approximately 3.02 gross acres (2.72 net acres) of land located on the south side of Casmalia Street approximately 250 feet west of Spruce Avenue within the Low Density Residential (LDR) zone of the Renaissance Specific Plan. This development has been annexed to the District as part of Zone 1 for Fiscal Year 2017/2018 to provide funding for street lighting and landscaping associated with the development.

Non-Residential Annexations — Fiscal Year 2017/2018

- PPD 2363 (1401 N Alder Ave): This development consists of a 596,749 square foot Niagara Water bottling facility located at 1401 N. Alder Avenue. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2017/2018 to provide funding for street lighting and landscaping associated with the development.
- PPD 2335 (2225 N. Alder Ave.): This development consists of a 630,200 square foot warehouse building on 32.44 acres of land located on the northeast corner of 2225 N. Alder Ave. This development has been annexed to the District as part of Zone 2 for Fiscal Year 2017/2018 to provide funding for street lighting and landscaping associated with the development.
- PPD 2409 (Casmalia St. & Locust Ave.): This development consists of a 44,210 square foot manufacturing building on 3.99 acres of land located on the northwest corner of Casmalia Street and Locust Avenue within the Employment (EMP) zone of the Renaissance Specific



Plan. This development has been annexed to the District as part of Zone 2 for Fiscal Year 2017/2018 to provide funding for street lighting and landscaping associated with the development.

■ PPD 2458 (Locust Distribution): This development consists of a 1,099,046 square foot distribution center in the Business Center zone of the Renaissance Specific Plan located at the northeast corner of Locust Avenue and Miro Way. This development has been annexed to the District as part of Zone 2 for Fiscal Year 2017/2018 to provide funding for street lighting and landscaping associated with the development.

Residential Annexations — Fiscal Year 2018/2019

- TR 19930 (Linden Homes): This development consists of 15 single-family residences and 1 common lot for a detention basin on approximately 4.15 gross acres of land located on the west side of Linden Avenue approximately 320 feet north of McWethy Street within the Single-Family Residential (R-1A) zone. This development was annexed to the District as part of Zone 1 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2444 (Serrano Homes): This development consists of thirty-three (33) single-family residences on 4.57 acres of land located at the southwest corner of Bloomington Avenue and Willow Avenue within the planned Residential Development-Detached (PRD-D) zone. This development is being annexed to the District as part of Zone 1 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development

Non-Residential Annexations — Fiscal Year 2018/2019

- PPD 2396 (Go 2 Logistics): This development consists of a 65,359 square foot industrial building on a 4.80 gross acre parcel of land located on the east side of Cactus Avenue approximately 950 feet north of Santa Ana Avenue within the M-1 (Light Industrial) zone. This development has been annexed to the District as part of Zone 04 for Fiscal Year 2018/2019 to provide funding for street lighting associated with the development.
- PPD 2400 (Baseline Center): This development consists of a 702,668 square foot warehouse on the northeast corner of Baseline Road and Alder Avenue within the EMP (Employment) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2441 (Alder Ave. & Walnut Ave.): This development consists of a 200,845 square foot warehouse on 9.35 acres of land located on the northwest corner of Alder Avenue and Walnut Avenue within the Employment (EMP) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2503 (Locust Ave. & Linden Ave.): This development consists of a 614,848 square foot industrial building (fulfillment center) within the Business Center (B-C) zone of the Renaissance Specific Plan in Planning Area 108 located north of Miro Way with frontage on Locust Avenue and Linden Avenue. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development.



- PPD 2402 (Azure Route 66 Plaza): This development consists of a Congregate Care Residential Community facility consisting of a 49,629 square-foot structure, a 105,537 square-foot structure, a 62,932 square-foot structure, a 14,835 square-foot Urgent Care/Surgery/Medical Center, an 8,967 square-foot Amenities/Activities building, and a 3,974 square foot restaurant located on the north side of Foothill Boulevard approximately 200 feet east of Acacia Avenue within the Residential-Mixed Use (R-MU) zone of the Foothill Boulevard Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2428 (Renaissance Marketplace): This development consists of a 505,000 square foot retail/entertainment/lifestyle center within Planning Area 108 Business Center zone of the Renaissance Specific Plan located alongside Linden Avenue, Renaissance Parkway, and Ayala Drive. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/1209 to provide funding for street lighting and landscaping associated with the development
- PPD 2453 (Proficiency Building): This development consists of one 210,628 square foot warehouse building, one 77,047 square foot warehouse building, and one 53,040 square foot warehouse building on 18.20 gross acres of land located at the southeast corner of Renaissance Parkway and Palmeto Avenue within the Business Center (BC) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2460 (Alder Warehouse): This development consists of a 426,302 square foot warehouse on 18.3 net acres of land located at the northeast corner of Alder Avenue and Walnut Avenue within the Employment (EMP) and Business Center (BC) zones of the Renaissance Specific Plan referred to as I-210 Logistics Center IV. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2017-0066: This development consists of a 10,486 square foot restaurant (Cracker Barrel), and three multi-unit commercial buildings ranging in size from 4,300 square feet to 4,900 square feet (Pads 1, 3, 4 and 5) in the Renaissance East commercial center. The project site located at the northeast corner of Renaissance Parkway and Ayala Drive within the Freeway Incubator (FI) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2502 (Walnut Warehouse): This development consists of a 120,756 square foot warehouse building on 6.45 net acres of land located on the west side of Alder Avenue approximately 900 feet south of Walnut Avenue within the Employment (EMP) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0050 (Foothill Retail): This development consists of a 18,746 square foot retail building (ALDI Food Market) and a 12,429 square foot (Warehouse Shoe Store) on 2.5 acres of land located at the northeast corner of Foothill Boulevard and Cactus Avenue within the C-P (Commercial Pedestrian) zone of the Foothill Boulevard Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development.



PPD 2017-0076 (Miro Way Distribution): This development consists of a 855,000 square foot automated robotic facility. The facility will be used for warehousing, sorting, and distribution of merchandise. The site is located approximately 1,500 linear feet of the intersection of Miro Way and Linden Avenue within the Business Center Zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2018/2019 to provide funding for street lighting and landscaping associated with the development.

Residential Annexations — Fiscal Year 2019/2020

- PPD 2018-0019 (Margarita Homes): This residential development consists of twenty-nine (29) single-family residences and associated paving, lighting, fencing, landscaping, and amenities on 4.59 net acres of land located on the east side of Cactus Avenue approximately 280 feet north of Baseline Road within the Multi-Family Residential (R-3) zone. This tract is being annexed into Zone 1 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0056 (Etiwanda Homes): This residential development consists of eight (8) single family residences on 2.39 acres of land located on the west side of Linden Avenue approximately 950 feet south of Etiwanda Avenue within the Single-Family Residential (R-1C) zone. This tract is being annexed into Zone 6 for Fiscal Year 2019/2020 to provide funding for street lighting associated with the development.
- PPD 2401 (Zozo Community): This multi-family residential development consists of a 7,382 square foot, five (5) unit apartment building, on 0.32 acres of land located at the southwest corner of First Street and Date Avenue within the R-X Increased Density Residential zone of the Central Area Specific Plan. The development is being annexed into Zone 6 for Fiscal Year 2019/2020 to provide funding for street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2019/2020

- PPD 2434 (Tamarind Warehouse): This development consists of a 384,893 square foot warehouse on 16.93 acres of land located on the east side of Tamarind Avenue, approximately 250 feet south of Walnut Avenue within the Planned Industrial Development (I-PID) Zone of the Rialto Airport Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2435 (Persimmon Warehouse): This development consists of a 473,455 square foot warehouse on 21.61 acres of land located on the west side of Locust Avenue, approximately 520 feet south of Persimmon Street within the General Manufacturing (I-GM) Zone of the Rialto Airport Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0077 (Wheeler Trucking): This development consists of a 13,400 square foot industrial building, a 19,200 square foot canopy, and associated paving, lighting, fencing, and landscaping at an existing truck and trailer storage yard located at 2353 S. Cactus Avenue within the Light Industrial (M-1) zone. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.



- PPD 2398 (Base Warehouse): This development consists of a 176,000 square foot warehousing building on an 8.45-acre parcel of land located at the northeast corner of Baseline Road and Laurel Avenue within the EMP (Employment) Zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0068 (Instant Solutions Warehouse): This development consists of a 120,000 square foot industrial warehouse facility on 6.33 acres of land located at the northeast corner of Locust Avenue and Vineyard Avenue within the Planned industrial Development (I-PID) zone of the Rialto Airport Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0095 (Rialto Gateway Plaza): This development consists of establishing the project site layout and architectural design of proposed site improvements at an existing retail shopping center, which was formerly developed as a 124,809 square foot Wal-Mart Retail Store. The former Wal-Mart building will be reconfigured to occupy Ross Retail (25,946 sf), Auto Zone Parts Sale (7,065 sf), Auto Zone Warehouse (33,065 sf), DD's Retail (22,723 sf) and 20,114 square feet of retail space for a future tenant. The project also includes three (3) new retail structures Building A (5,000 sf), Building B (6,000 sf), Building C (4,300 sf) drive-thru restaurant with an adjacent patio with outdoor seating. LLA No. 2017-0003 proposes to remove two (2) lot lines resulting in development of the project on one (1) parcel. Currently, the site is located at Valley Boulevard and Riverside Avenue within the Industrial Park (I-P) and Retail Commercial (R-C) zones of the Gateway Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2018-0020 (Linden Cedar Solutions): This development consists of one (1) 69,068 square foot warehouse building, one (1) 36,584 square foot warehouse building, one (1) 30,564 square foot warehouse building, and associated paving, drainage, lighting, fencing and landscaping on 8.38 acres of land located on the south side of Casmalia Street between Linden Avenue and Cedar Avenue, within the Freeway incubator (F-I) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2018-0070 (Agua Mansa Warehouse): This development consists of a 52,307 square foot industrial warehouse building and associated paving, lighting, fencing, and landscaping on 2.74 acres of land located at the northwest corner of Agua Mansa Road and Enterprise Drive within the Heavy Industrial (H-IND) zone of the Agua Mansa Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2801-0084 (Fitzgerald Warehouse): This development consists of a 20,938 square foot industrial warehouse building and associated paving, drainage, lighting, fencing, and landscaping on 1.22 acres of land located on the east side of Fitzgerald Avenue approximately 250 feet south of Leiske Drive within the Employment (EMP) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019/2020 to provide funding for street lighting and landscaping associated with the development.



Additional annexations may occur subsequently, approved for FY 2019/2020 and are described in their annexation Engineer's Report. Such annexations will be added to the annual Engineer's Report in future years.

C. ZONES OF BENEFIT

For Fiscal Year 2019/2020, all parcels, lots, subdivisions and developments within the District (existing and annexed) are identified and grouped into one of six zones of benefit referred to as Zones. These Zones identify specific parcels and developments that receive special benefits from the maintenance, operation and servicing of various District improvements. Each Zone reflects the types of landscaping and/or lighting improvements associated with the development of properties in that Zone in order to fairly and equitably apportion the net cost of providing those improvements to the properties that receive special benefits from the service and activities associated with those improvements. By establishing and utilizing a Zone structure, similar properties with similar types of improvements will be assessed a proportional amount for the services and activities provided by the District. The following is a brief description of the District Zones:

Zone 01: This Zone includes all parcels within residential subdivisions that the District provides for the maintenance, operation and servicing of:

- Local Street Lighting within and adjacent to the residential subdivision;
- Standard Residential Parkway landscaping located on the perimeter or entryway of a residential subdivision that was installed as part of developing the properties within that particular residential subdivision; and/or
- Standard Residential Parkway landscaping installed as part of an existing (previous) established residential development that is directly associated with or adjacent to the residential subdivision included in this Zone, because the existing landscaping is located on a street or streets leading into the residential development.

Note: "Standard Residential Parkway" is considered landscaped areas (easement, right-of-way or public property) that are located on the perimeter or entryway to a residential development that has a property set-back (face of curb to property line) that is less than or equal to fifteen feet and may include areas of turf, ground cover, shrubs, trees, fencing, sidewalks, monument signs and various hardscape amenities that meet the City's landscape standards.

Zone 02: This Zone includes parcels that are generally considered non-residential properties (commercial, industrial, office buildings, etc.) that the District provides for the maintenance, operation and servicing of:

- Parkway landscaping on the perimeter of the development within the public right-of-way or easement (face of curb to property line), that was installed as part of developing the associated properties; and/or
- Median-island landscaping near or adjacent to the development that was installed as part of developing the properties within that particular development.
- Local Street Lighting within and adjacent to the residential subdivision;

Note: Although Zone 02 improvements may include the maintenance and operation of only those landscaping and/or lighting improvements directly installed in connection with the development of the properties within those developments, the public improvements that provide special benefits to these properties and for which they may be assessed as part of this District, may also include existing landscaping and/or lighting improvements near or adjacent to the development that would otherwise have been necessary for the development of such properties or directly serve that



property. These exiting improvements may in part be funded by other revenue sources including other assessments that are not part of this District's assessments.

Zone 03: This Zone currently includes only the parcels within the Rialto Heights residential subdivision (Tract 16708) and the District provides for the maintenance, operation and servicing of:

- Local Street Lighting within and adjacent to the residential subdivision; and
- Non-Streetscape Slope landscaping located with the public right-of-way or easement on the perimeter of the subdivision (but not within a street right-of-way or easement) that was installed as part of developing the properties within the residential subdivision and will be maintained by the District.

Zone 04: This Zone includes developments and parcels that are generally considered non-residential properties (commercial, industrial, institutional facilities, office buildings, etc.) that the District provides for the maintenance, operation and servicing of only:

Local Street Lighting adjacent to and/or in close proximity to the development or property.

Note: Although Zone 04 improvements may include the maintenance and operation of local street lighting improvements directly installed in connection with the development of the properties within those developments, the improvements that provide special benefits to these properties and for which they may be assessed as part of this District may also include existing street lights near or adjacent to the development that would otherwise have been necessary for the development of such properties or directly serve that property. These exiting improvements may in part be funded by other revenue sources including other assessments that are not part of this District's assessments.

Zone 05: This Zone includes parcels within multi-family residential developments (where individual parcels have two or more residential units) and/or residential condominium/ townhome subdivisions (where each residential unit is assigned its own Assessor's Parcel Number) for which the District provides for the maintenance, operation and servicing of:

- Local Street Lighting adjacent to and/or in close proximity to the development or property, but not within the residential development.
- Parkway landscaping on the perimeter of the development/subdivision within the public right-of-way or easement (face of curb to property line), that was installed as part of developing the associated properties or was previously installed, but necessary for the development of such property; and/or
- Median-island landscaping near or adjacent to the development that was installed as part
 of developing the properties within that particular development or was previously installed,
 but necessary for the development of such property.

Note: Although Zone 05 improvements may include the maintenance and operation of only those landscaping and/or lighting improvements directly installed in connection with the development of the properties within those developments, the public improvements that provide special benefits to these properties and for which they may be assessed as part of this District, may also include existing landscaping and/or lighting improvements near or adjacent to the development that would otherwise have been necessary for the development of such properties or directly serve that property. These exiting improvements may in part be funded by other revenue sources including other assessments that are not part of this District's assessments.



Zone 06: This Zone includes parcels within residential subdivisions that the District provides for the maintenance, operation and servicing of:

 Local Street Lighting within, adjacent to and/or in close proximity to the residential subdivision;

Note: Zone 6 was created for residential parcels within the District that receive special benefit from and are being assessed for street lighting only.



III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

"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."

The formula used for calculating assessments in this District reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel and pursuant to the California Constitution Article XIIID Section 4, a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits may be assessed.

B. BENEFIT ANALYSIS

Each of the proposed improvements, the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the California Constitution and 1972 Act. The improvements associated with this District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans and applicable portions of the City General Plan. As such, these improvements would be necessary and required of individual property owners for the development of such properties and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are considered a direct and special benefit to the properties.

Special Benefits

The method of apportionment (method of assessment) developed for this District is based on the premise that each of the properties to be assessed receives a special benefit from the improvements and services to be financed by the District assessments. The desirability and security of properties is enhanced by the presence of public street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with well-maintained landscaping improvements may include but are not limited to:

- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Heightened business opportunities as a result of the enhanced appearance of the surrounding area.
- The esthetic and environmental value of green space, and landscape amenities within the urban environment.



- Improved aesthetic appeal of properties and enhanced desirability of those properties provided by a positive representation of the area and association with the improvements;
- Environmental enhancement through improved erosion resistance, dust and debris control;

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and aid to police protection;
- Increased nighttime safety on roads and streets;
- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;
- Reduced vandalism and other criminal acts and damage to improvements or property;
- Improved traffic circulation and reduced nighttime accidents and personal property loss.

The preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

General Benefits

Although the improvements provided by the District include public easements, right-of-ways, streets and other amenities available or visible to the public at large, it has been determined that the construction and installation of these improvements were only necessary for the development of properties within the District and were not required nor necessarily desired by any properties or developments outside the District boundaries. Furthermore, similar improvements and services associated with other developments within the City of Rialto are provided and funded by similar assessment districts or are maintained privately by the individual property owners or associations. Therefore it has been determined that public access or use of the improvements by others is incidental and there is no measurable general benefit to properties outside the District or to the public at large and the improvements provided by the District are entirely a special benefit to the developments and properties therein that required the installation of such improvements.

C. ASSESSMENT METHODOLOGY

The method of apportionment for this District calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within the District. The special benefit received by each lot or parcel is equated to the overall land use of the parcels benefiting from the improvements provided based on each parcel's actual land use or proposed planned development as compared to other properties and this comparison is reliant upon the special benefit received from the specific type of improvements and services provided or planned within each respective Zone of the District.



Equivalent Benefit Units:

To proportionally and equitably assess the special benefits to each parcel, it is necessary to correlate each property's proportional benefit to other properties that benefit from the improvements and services being funded. The Equivalent Benefit Unit ("EBU") method of apportionment uses a basic unit (base value) of assessment that is common to all properties benefiting from the improvements and services provided and assigns a weighted value to each parcel based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to the base value.

For this District, Zones 01, 03, 05 and 06 are comprised entirely of residential developments and the single-family residential home site is used as the base value of benefit and assessment. Zone 02 and 04 however, are comprised entirely of properties that are non-residential developments or proposed non-residential developments and the base unit of comparison is a factor that is based on the total acreage of the development and the total square footage of the landscaped area associated with that development. The following provides a description of the various land use designations and apportionment associated with the improvements provided in the District's six Zones, including the Annexation Territory, which will be annexed as a new Zone 06 as described above.

EBU Application for Properties in Zones 01, 03 and 06:

Single Family Residential — This land use is defined as a fully subdivided residential home site with or without a structure and the improvements and services associated with the parcel has been accepted or will be accepted by the City for maintenance in the fiscal year. This land use is assessed 1.0 EBU per lot or parcel.

Multi-Family Residential — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property and the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. This land use is assessed 0.75 EBU per unit.

Approved -Residential Development — This land use is defined as any property that is not fully subdivided, but the specific number of single-family residential lots or multi-family residential units has been approved for development; and the improvements and services associated with the development and/or parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. This land use type is assigned an EBU that reflects the total EBU's associated with that parcel at build-out (1.0 EBU per single-family residential lot and 0.75 per multi-family residential unit).

Planned -Residential Development — This land use is defined as any property that specific number of proposed single-family residential lots or multi-family residential units has been approved for development (fully subdivided or not), but the City does not anticipate acceptance of the improvements associated with the development and/or parcel in the upcoming fiscal year. This land use type shall be assigned 0.0 EBU for the upcoming fiscal year. However, for purposes of determining the property's maximum assessment and proportional special benefit for balloting purposes, the parcel shall be assigned an EBU that reflects the total EBU's associated with that parcel at build-out (1.0 EBU per single-family residential lot and 0.75 per multi-family residential unit).

Vacant Residential — This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved for the property; however, the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. This land use is



assessed at 1 EBU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EBU. Parcels over 50 acres are assigned a maximum of 50 EBU.

EBU Application for Properties in Zones 02 and 04:

Approved Non-Residential Development — This land use is defined as any property or properties that have been developed or will be developed (vacant land) for non-residential use including but not limited to commercial properties, office buildings (public or private), industrial properties, churches or other non-profit organizations; and the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. The EBU calculated for each parcel is based on the parcel's proportional benefit from the specific improvements identified herein and directly associated the property as compared to other properties that benefit from the same improvements.

This land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area or number of street lights associated with that development; by the total acreage of all properties within the development to establish a base value of benefit (landscape square footage per acre or proportional street lights per acre). The resulting base value of benefit is then multiplied by each parcel's specific acreage resulting in the parcel's proportionate EBU. (If the improvements include both landscaping and lighting improvements, the EBU assigned to each parcel will be based on the landscape square footage per acre only and the lighting costs shall be proportionately allocated based on that EBU as well).

Planned Non-Residential Development — This land use is defined as any property or properties that have been partially developed or will be developed (vacant land) for non-residential use including but not limited to commercial properties, office buildings, industrial properties, churches or other non-profit organizations; but the City does not anticipate acceptance of the improvements associated with the development and/or parcel in the upcoming fiscal year.

This land use type shall be assigned 0.0 EBU for the upcoming fiscal year. However, for purposes of determining the property's maximum assessment and proportional special benefit for balloting purposes, this land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area or number of street lights associated with that development; by the total acreage of all properties within the development to establish a base value of benefit (landscape square footage per acre or proportional street lights per acre). The resulting base value of benefit is then multiplied by each parcel's specific acreage resulting in the parcel's proportionate EBU. (If the improvements include both landscaping and lighting improvements, the EBU assigned to each parcel will be based on the landscape square footage per acre only and the lighting costs shall be proportionately allocated based on that EBU as well).

EBU Application for Properties in Zone 05:

Approved Residential Condominium Development— This land use is defined as any property or properties that have been developed or will be developed as a fully subdivided residential condominium or townhome subdivisions or other residential developments for which the County Assessor has established individual Assessor's Parcel Numbers for each residential unit and may include parcels for common area facilities or common area properties. In addition, the improvements and services associated with the development are all located on the perimeter of the development and have been accepted or will be accepted by the City for maintenance in the fiscal year. The EBU calculated for each parcel is based on the parcel's proportional benefit from the specific improvements identified herein and directly associated the property as compared to other properties that benefit from the same improvements.

This land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area or number of street lights associated with that development by the total number of benefiting residential units (generally each parcel has one unit) to establish a base



value of benefit (landscape square footage per unit/parcel or proportional street lights per unit/parcel). In addition to the residential units, in some cases common area parcels that incorporate pools, community buildings or other recreational facilities may be included in the unit count as one unit per parcel, but this is typically not the case. The resulting base value of benefit is then multiplied by each parcel's specific unit/parcel assignment to establish each parcel's proportionate EBU. (If the improvements include both landscaping and lighting improvements, the EBU assigned to each parcel will be based on the landscape square footage per unit/parcel only and the lighting costs shall be proportionately allocated based on that EBU as well).

Approved Multi-Family Residential — This land use is defined as any property or properties that have been developed or will be developed as a fully subdivided residential parcels with more than one residential unit developed on the property (multiple residential units on one Assessor's Parcel Number) and the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. The EBU calculated for each parcel is based on the parcel's proportional benefit from the specific improvements identified herein and directly associated the property as compared to other properties that benefit from the same improvements.

This land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area or number of street lights associated with that development; by the total acreage of all properties within the development to establish a base value of benefit (landscape square footage per acre or proportional street lights per acre). If the overall development includes parcels with no residential units such as parcels comprised entirely of parking facilities or landscaping, those parcels may be excluded from the acreage used to establish the base value of benefit. The resulting base value of benefit is then multiplied by each parcel's specific acreage resulting in the parcel's proportionate EBU. (If the improvements include both landscaping and lighting improvements, the EBU assigned to each parcel will be based on the landscape square footage per acre only and the lighting costs shall be proportionately allocated based on that EBU as well).

Planned Multi-Family Residential — This land use is defined as any property or properties that have been partially developed or will be developed (vacant land) as either a Residential Condominium Development or Multi-Family Residential development as described above; but the City does not anticipate acceptance of the improvements associated with the development and/or parcels in the upcoming fiscal year.

This land use type shall be assigned 0.0 EBU for the upcoming fiscal year. However, for purposes of determining the property's maximum assessment and proportional special benefit for balloting purposes, this land use type is assigned an EBU calculation that reflects the type of property development planned for the property, either as a Residential Condominium Development or as a Multi-Family Residential development as described above.

Calculation of Assessments

The benefit formula applied to parcels within the District is based on the preceding Equivalent Benefit Unit (EBU) discussion. Each parcel's EBU correlates the parcel's special benefit received as compared to all other parcels benefiting from the improvements. The following formula is used to calculate each parcel's EBU (proportional benefit).

Parcel Type EBU x Acres or Units = Parcel EBU

For each Zone of the District, the total number of Equivalent Benefit Units (EBU's) for the fiscal year equals the sum of all individual EBU's applied to parcels in that Zone. An assessment amount per EBU (Rate) for the improvements is established by taking the total cost of the improvements (amount budgeted) and dividing that amount by the total number of EBU's of all parcels to be



assessed. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

Total Balance to Levy (for the Zone)/ Total EBU (to be assessed) = Levy per EBU

Levy per EBU x Parcel EBU = Parcel Levy Amount

Exempt Properties

Properties classified as Exempt Properties may include but is not limited to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, rights-of-way, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property the City has determined that the parcel cannot be developed; publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment and are assigned 0.00 EBU.

Special Cases:

As with any assessment district, there may be a specific property or properties that the typical land use classifications and method of apportionment does not completely reflect the proportional special benefits received as compared to other parcels. Usually, this type of issue arises from property specific development issues in which either the use of that property is significantly restricted or limited compared to other properties, or the timing of the City accepting the specific improvements associated with that property as compared to other properties and developments. In these cases, the assessment engineer may determine that an appropriate calculation of proportional benefit would be better reflected by applying a reduced weighting factor that accounts for the property's reduced benefit. Because a district's method of apportionment ultimately establishes not only the assessment for each parcel, but the proportional benefit between parcels, identifying any parcel as a "Special Case" and deviating from the standard method of apportionment applied to other properties in the district ultimately effects the proportional assessment of those other properties.

D. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIIC and XIIID), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (the Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, balloting of property owners is required pursuant to the Article XIIID Section 4. The property owner ballots include an Assessment to be approved, as well as the approval of an assessment range formula.

The Maximum Assessment is equal to the initial Assessment approved by property owners adjusted annually by the percentage increase of the Local Consumer Price Index ("CPI") for the Riverside-San Bernardino-Ontario California Area for All Urban Consumers from January to



January. As of January 2018, the Bureau of Labor Statistics (the "BLS") split the Los Angeles-Riverside-Orange County Area for all Urban Consumers to Los Angeles-Long Beach-Anaheim area and Riverside-San Bernardino-Ontario Area. Each fiscal year, the Maximum Assessment will be recalculated and a new Maximum Assessment established.

The Maximum Assessment is adjusted annually and is calculated independent of the annual budgets and proposed assessments established for each Zone of the District. Any proposed annual assessment (rate per EBU) less than or equal to this Maximum Assessment (for each Zone) is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

IV. DISTRICT BUDGETS

A. DESCRIPTION OF BUDGET ITEMS

The following is a brief description of the costs associated with the improvements and services funded through the District.

Annual Maintenance (Direct Costs) — Includes the regularly scheduled labor, contracted labor, and general maintenance cost including wages, salaries, benefits, materials, supplies, (e.g. pipe, fertilizer, insecticides, fuel, cleaning material etc.), and equipment, (e.g. communication, small tools, rentals, machinery etc.) required to properly maintain and ensure the satisfactory condition of the improvements and appurtenant facilities. Include the furnishing of water and electricity required for the operation and maintenance of the improvements and facilities. The improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance operations required within the District are determined by City staff, but are generally scheduled bi-weekly for planters and weekly for mowing.

District Administration — May include the administrative and professional service costs associated with the coordination of District services and operations including response to public concerns and education and procedures associated with the levy and collection of assessments. This budget item also includes the costs of contracting with professionals to provide administrative, legal or engineering services specific to the District.

County Administration Fee — This is the cost to the District for the County to collect assessments on the property tax bills.

Miscellaneous Administration Expenses — Includes the minor costs of items such as copying and telephone charges attributed to the District.

Levy Adjustments:

Reserve Fund Collection — Includes funds being added to the Reserve Account for the current fiscal year. The Reserve Account provides for collection by the District of funds to operate the District from the time period of July 1 (beginning of the fiscal year) through December when the County provides the City with the first installment of assessments collected from the property tax bills. The Reserve Account eliminates the need for the City to transfer funds from non-district accounts to pay for District charges during the first six (6) months of the fiscal year.

Repair/Rehabilitation Collection — This item includes repairs to the improvements and facilities that are not included in the yearly maintenance costs. This may include repair of damaged amenities due to vandalism, storms, etc. Also included may be planned upgrades or replacements of the improvements and equipment that provide a direct benefit to the District.



Balance to Levy — This is the total amount to be levied and collected through assessments for the current Fiscal Year (for special benefits) or from other revenue sources (for general benefit). The Balance to Levy represents the sum of Total Cost and Expenses Reserve Account/Other Revenue Source adjustments. Only those costs related to the improvements identified as special benefits are levied and collected on the tax roll.

Total Number of Parcels — The total number of parcels within the District boundary including those parcels annexed into the district during the current fiscal year.

Total Parcels Levied — The total number of parcels within the District that are assessed.

Total Equivalent Dwelling Units - The Equivalent Benefit Units (EBUs) is a numeric value calculated for each parcel based on the parcel's land use and size The EBUs shown in the budgets represents the sum of all parcel EBUs that receive benefit from the improvements within each Zone.

Rate Per EBU - The amount levied for each EBU. For a more detailed explanation please refer to Section III. Assessment Methodology.

Max Rate per EDU - The maximum rate per EBU is the maximum assessment that the Council can levy per EBU based on the approved assessment range formula for the Zone.

General Fund Collection/(Contribution) — This is for a Collection to repay the City's General Fund for City Overhead that is assigned to the administration of the District or for Contribution from the City's General Fund to subsidize the District.



B. BUDGET FOR FISCAL YEAR 2019/2020

BUDGET ITEM	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	District Total ⁽¹⁾
ANNUAL MAINTENANCE (DIRECT COSTS)							
Landscape/Streetlight Maintenance and Energy	\$113,921	\$308,910	\$6,762	\$1,386	\$6,035	\$1,409	\$438,424
Other Services and Supply Expenses	25,740	69,798	1,528	313	1,364	318	99,061
Personnel Services	64,482	174,850	3,827	785	3,416	798	248,158
Total Landscaping and Lighting Maintenance	\$204,143	\$553,558	\$12,117	\$2,484	\$10,815	\$2,525	\$785,643
ADMINISTRATION							
District Administration	\$3,118	\$8,455	\$185	\$38	\$165	\$39	\$12,000
County Administration Fee	147	44	6	3	21	8	229
Miscellaneous Administration Expenses	53,787	145,851	3,193	655	2,850	665	207,000
Total Administration	\$57,052	\$154,349	\$3,384	\$696	\$3,036	\$711	\$219,229
Other Expenses							
Principal	\$4,726	\$12,816	\$281	\$58	\$250	\$58	\$18,189
Interest	3,601	9,763	214	44	191	45	13,857
General Fund Allocation	10,102	27,392	600	123	535	125	38,877
Total Other Expenses	\$18,429	\$49,972	\$1,094	\$224	\$976	\$228	\$70,923
TOTAL COSTS & EXPENSES	\$279,625	\$757,879	\$16,595	\$3,404	\$14,828	\$3,464	\$1,075,795
REPAIR/REHABILITATION PROGRAM LEVY ADJUSTMENTS	\$592	\$1,606	\$35	\$7	\$31	\$7	\$2,280
Reserve Fund Collection/(Contribution)	(71,202)	(192,718)	(4,224)	(868)	(3,786)	(886)	(273,684)
Total Levy Adjustments	(71,202)	(192,718)	(4,224)	(868)	(3,786)	(886)	(273,684)
				` ′		` '	
BALANCE TO LEVY	\$208,422	\$565,161	\$12,371	\$2,536	\$11,042	\$2,578	\$802,111
Total Parcels	525	148	20	11	71	25	800
Total Parcels Levied Fiscal Year 2019/2020 Total EBUs Fiscal Year 2019/2020	490		20 20.00	11 48.26	71 16,727.98	25 34.75	762
Fiscal Year 2019/2020 Rate per EBU	518.00 \$402.36	\$0.66	20.00 \$618.57	\$52.55	\$0.66	34.75 \$74.18	873,524
·				·			
Fiscal Year 2019/2020 Maximum Rate per EBU	\$402.36	\$0.66	\$618.57	\$52.55	\$0.66	\$74.18	
APPLIED ASSESSABLE AMOUNT	\$208,422	\$565,161	\$12,371	\$2,536	\$11,042	\$2,578	\$802,111
PERCENTAGE OF TOTAL LEVY	25.98%	70.46%	1.54%	0.32%	1.38%	0.32%	100.00%
MAXIMUM ASSESSABLE AMOUNT	\$208,422	\$565,161	\$12,371	\$2,536	\$11,042	\$2,578	\$802,111
PERCENT OF MAXIMUM ASSESSABLE AMOUNT	25.98%	70.46%	1.54%	0.32%	1.38%	0.32%	100.00%
Fiscal Year 2018/2019 Rate per EBU	\$369.42	\$0.60	\$567.92	\$48.25	\$0.60	\$68.10	
Fiscal Year 2018/2019 Maximum Rate per EBU	\$390.46	\$0.64	\$600.28	\$51.00	\$0.64	\$71.99	
Maximum Annual Consumer Price Index Increase	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	
FUND BALANCE INFORMATION							
Estimated Beginning Reserve Fund Balance as of 7/1/2019	\$135,244	\$366,556	\$8,026	\$1,646	\$7,172	\$1,675	\$520,320
Allocated to Replacement/Rehabilitation Fund	(593)	(1,606)	(35)	ψ1,040 (7)	(31)	ψ1,073 (7)	(2,280)
Reserve Fund Collection (Transfer)	(\$71,202)	(\$192,718)	(\$4,224)	(\$868)	(\$3,786)	(\$886)	(\$273,684)
Estimated Ending Reserve Fund Balance as of 6/30/2020	\$63,449	\$172,233	\$3,768	\$771	\$3,354	\$782	\$244,356
Replacement/Rehabilitation							
Beginning Landscape/Lighting Rehabilitation Fund as of 7/1/2019	\$593	\$1,606	\$35	\$7	\$31	\$7	\$2,280
Landscape/Lighting Replacement/Rehabilitation Collection/(Transfer)	(592)	(1,606)	(35)	(7)	(31)	(7)	(2,280)
Est. Ending Replacement/Rehabilitation Fund Balance as of 6/30/2020	\$0	(\$0)	`\$0	\$0	\$0	\$0	\$0.00
Estimated Ending Fund Balance (Reserves & Rehabilitation)	\$63,449	\$172,232	\$3,768	\$771	\$3,355	\$782	\$244,356

⁽¹⁾ Slight variances in District Budget Totals due to rounding.

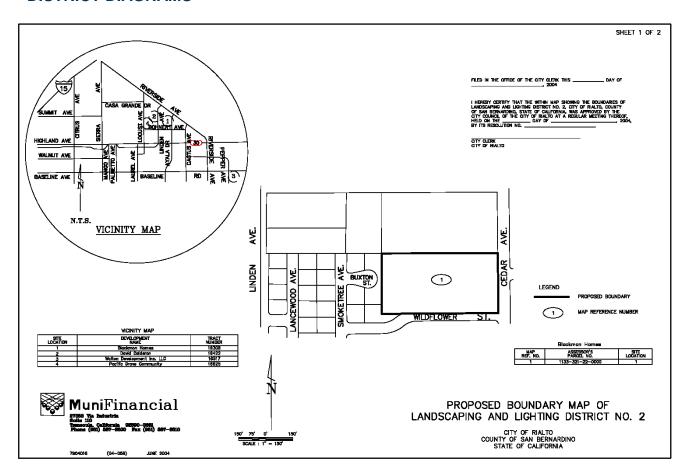


V. DISTRICT DIAGRAMS

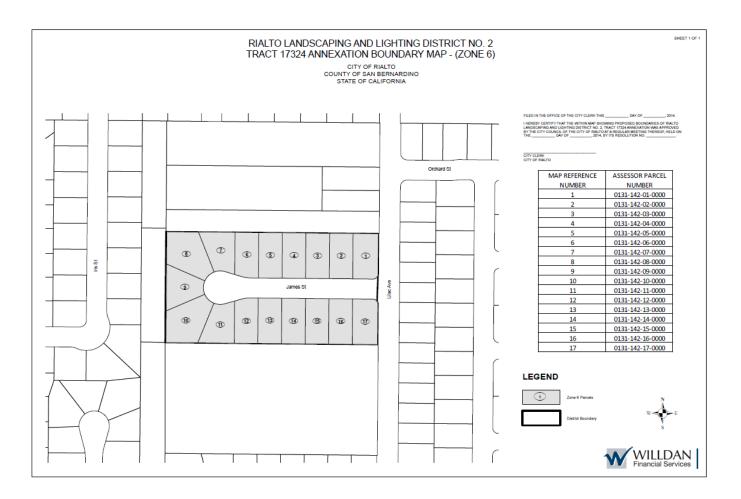
The District Diagrams for the Rialto Landscaping and Lighting District No. 2, including each of the annexations are on file in the office of the City Public Works Department and the City Clerk and by reference herein is made part of this Report. The following are copies of the Assessment Diagrams for the District. All lots, parcels and subdivisions of land within the boundaries of the District as depicted by these diagrams shall consist and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land are shown on the County Assessor's parcel maps for the current year and by reference these maps are incorporated herein and made part of this Report including all subsequent lot line adjusts and/or parcel changes made thereto by the County Assessor.



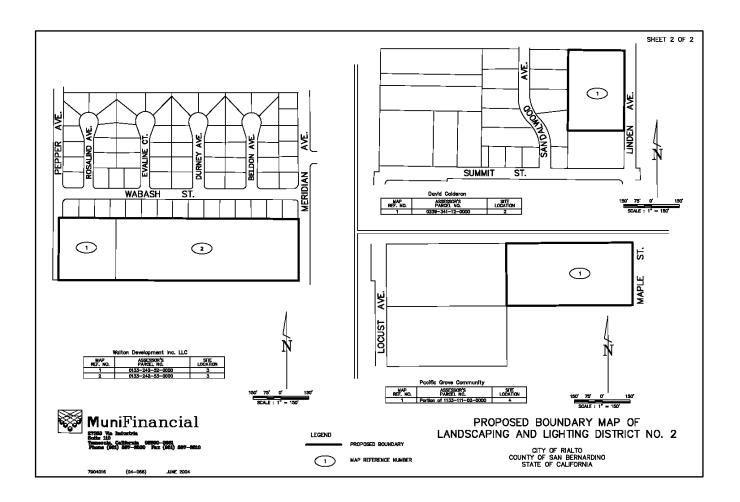
DISTRICT DIAGRAMS



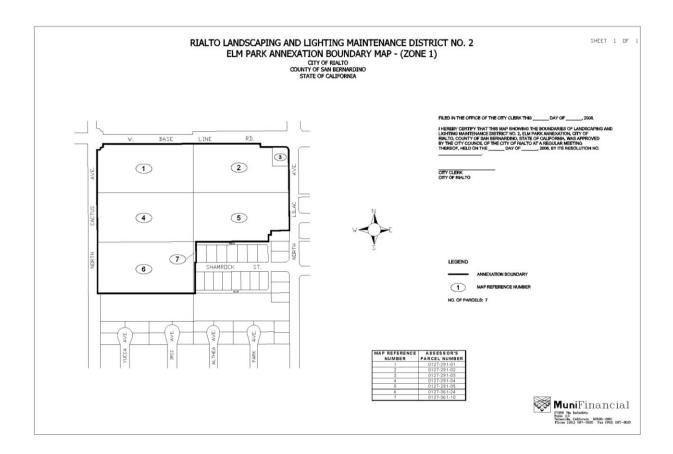




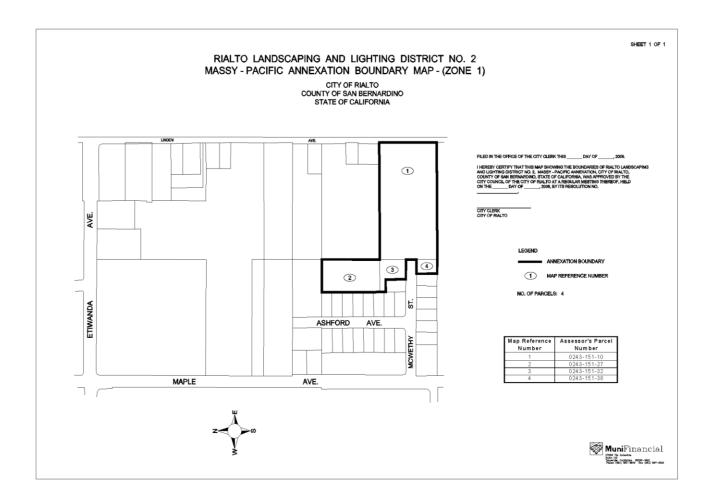




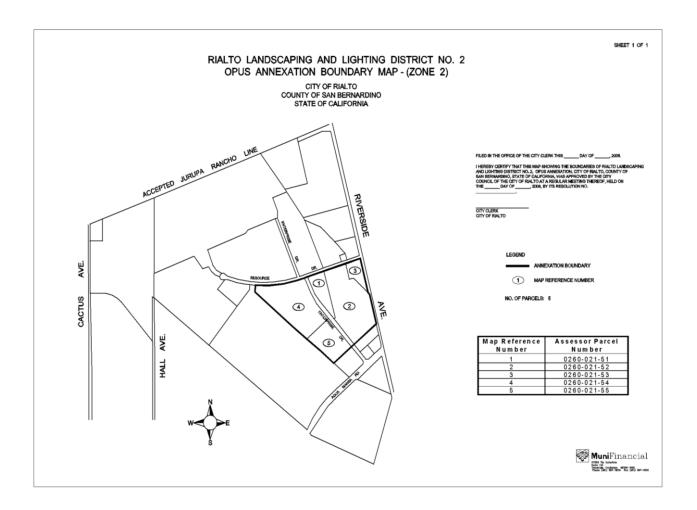








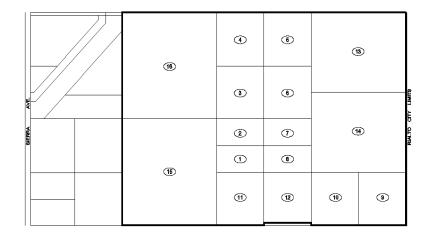






RIALTO LANDSCAPING AND LIGHTING MAINTENANCE DISTRICT NO. 2 TARGET ANNEXATION BOUNDARY MAP - (ZONE 2)

CITY OF RIALTO
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK THIS ______ DAY OF ______ 2008.

I HEREBY CERTETY THAT THIS MAP BYOMING THE BOUNDARES OF JANDSCAPING AND UNRITH DAY OF THE THE THIS COUNTY OF SAME BERNADDING, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIAL OF THE CI

CITY CLERK CITY OF RIALTO

M A P REFERENCE NUM BER	A S SESSOR'S PARCEL NUMBER
1	0239-161-01
2	0239-161-02
3	0239-161-03
4	0239-161-04
5	0239-161-05
6	0239-161-06
7	0239-161-07
8	0239-161-08
9	0239-161-10
10	0239-161-11
11	0239-161-31
12	0239-161-32
13	0239-161-33
14	0239-161-34
15	0239-161-45
16	0239-161-46

LEGEND

ANNEXATION BOUNDARY

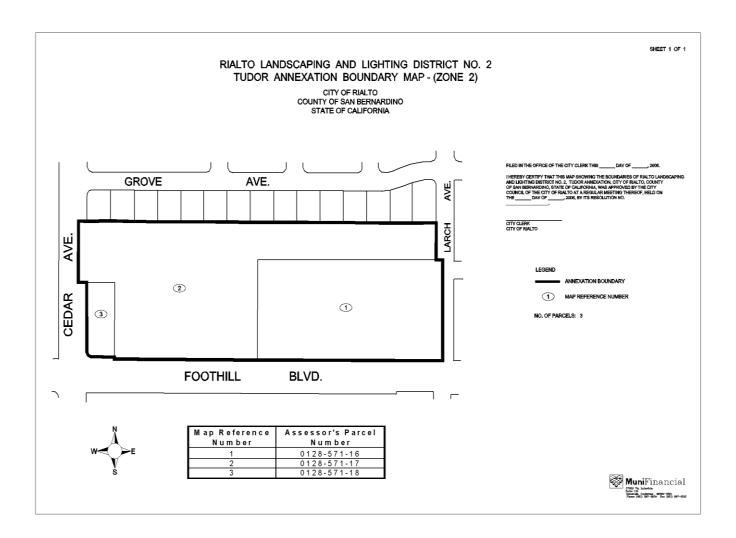
1 MAP REFERENCE NUMBER

NO. OF PARCELS: 16

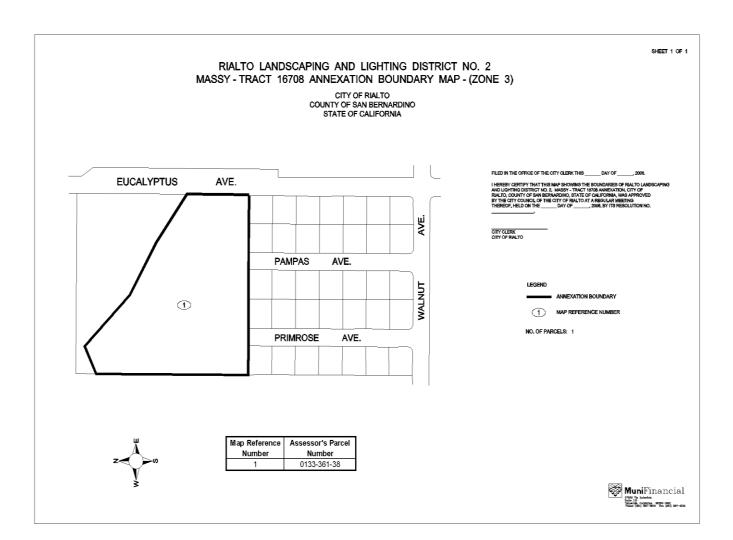
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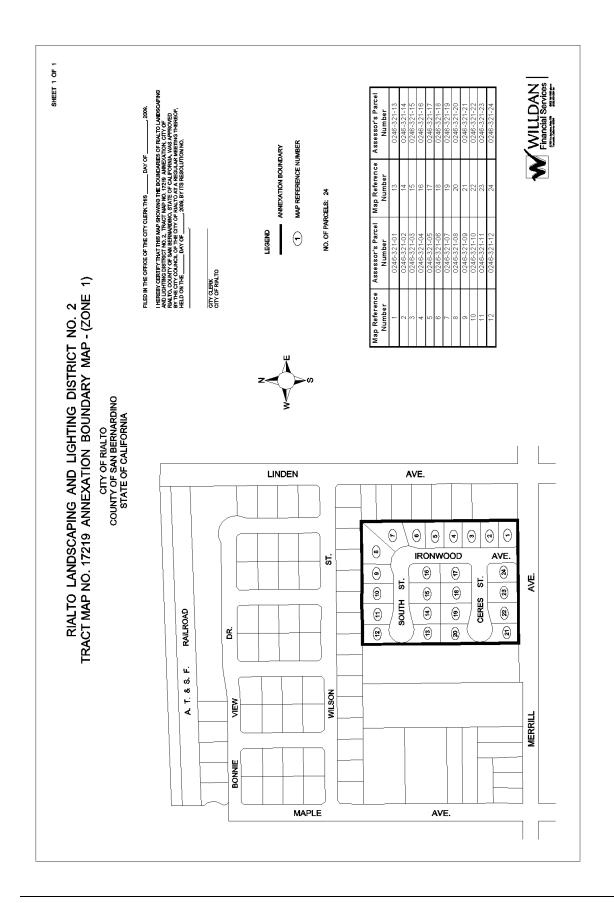




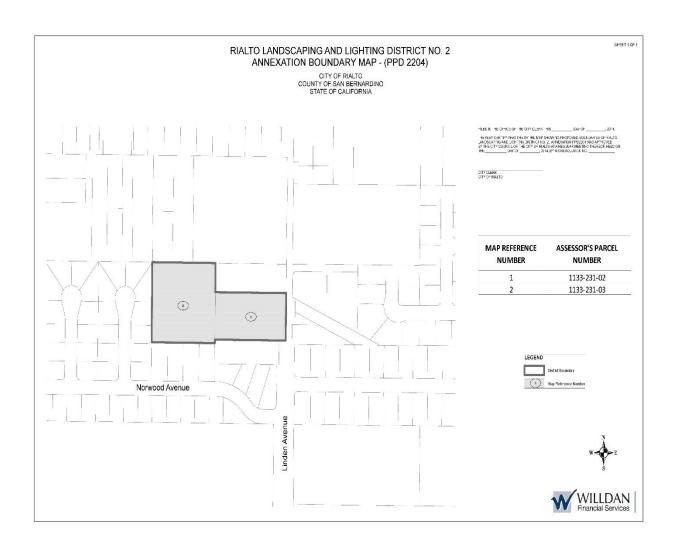




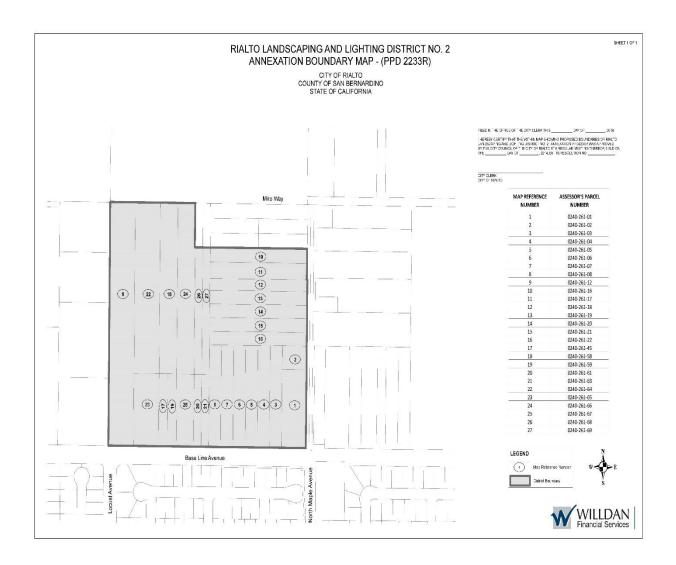




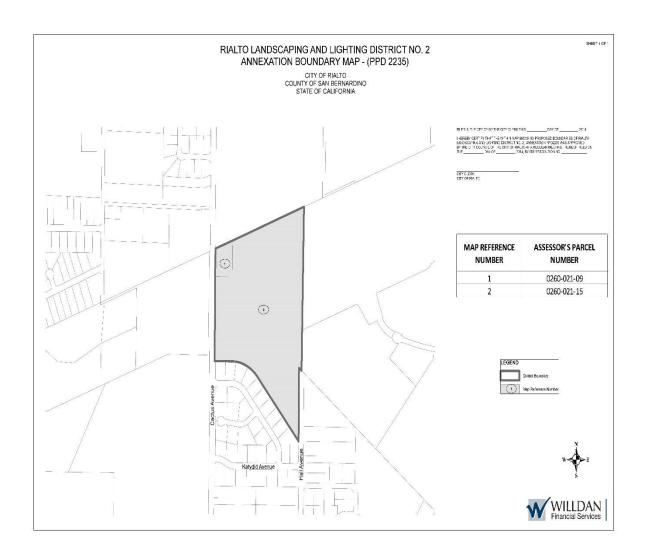




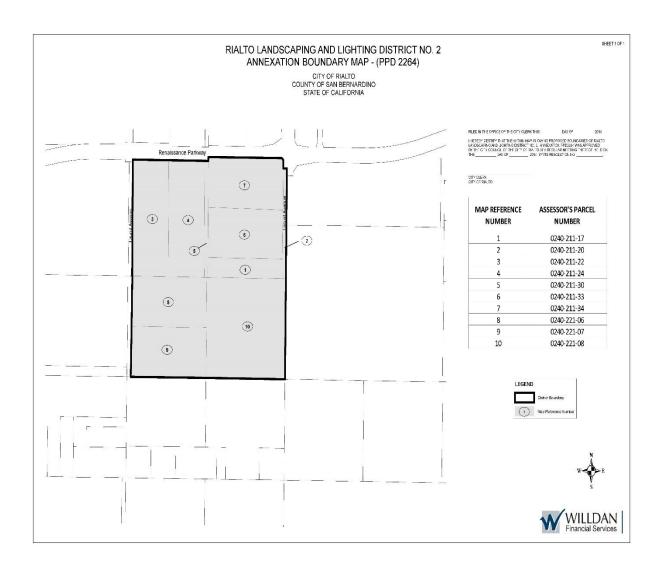




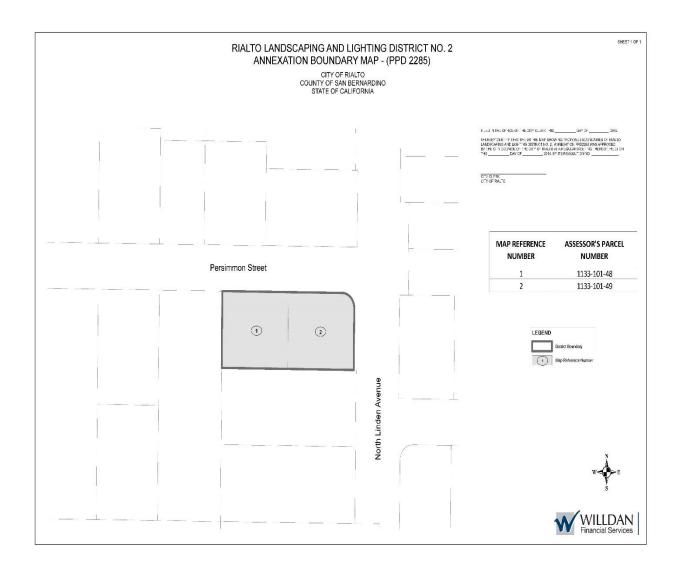




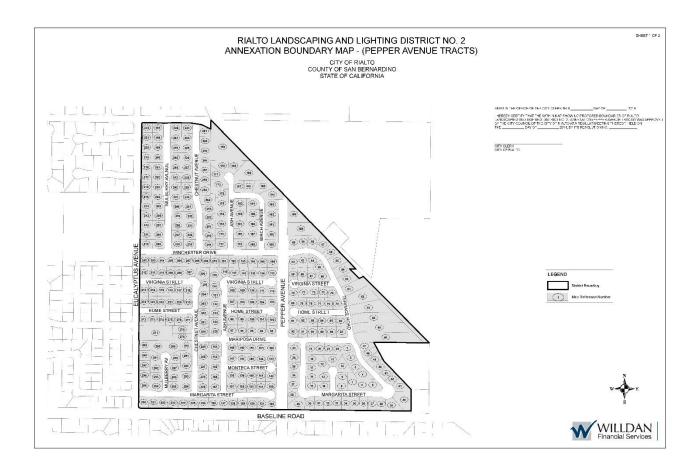




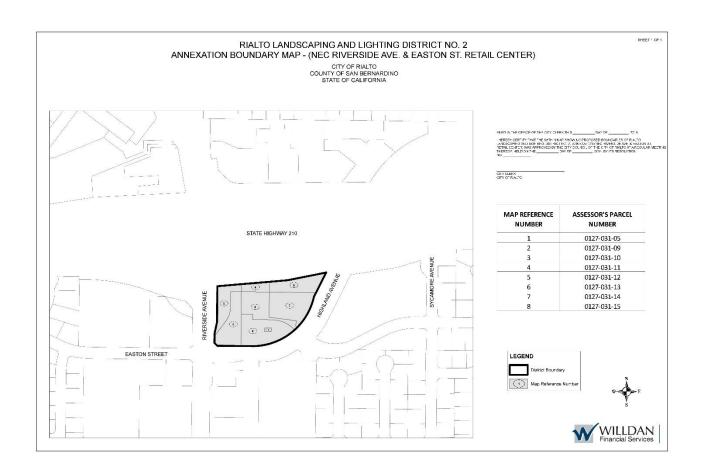




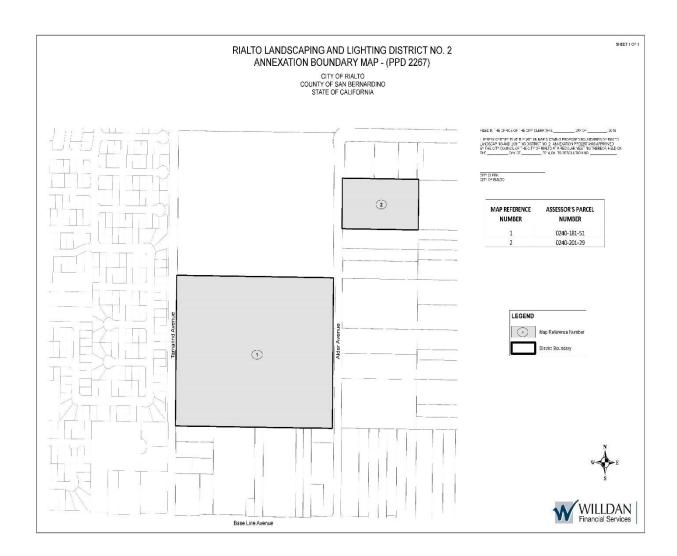




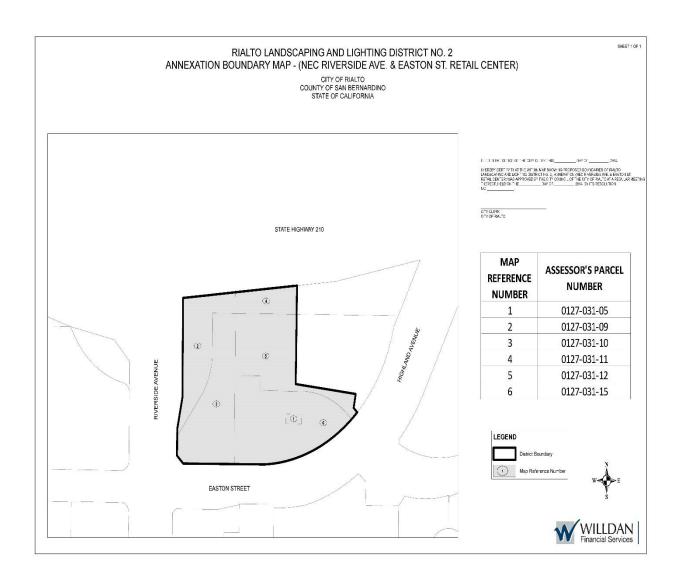




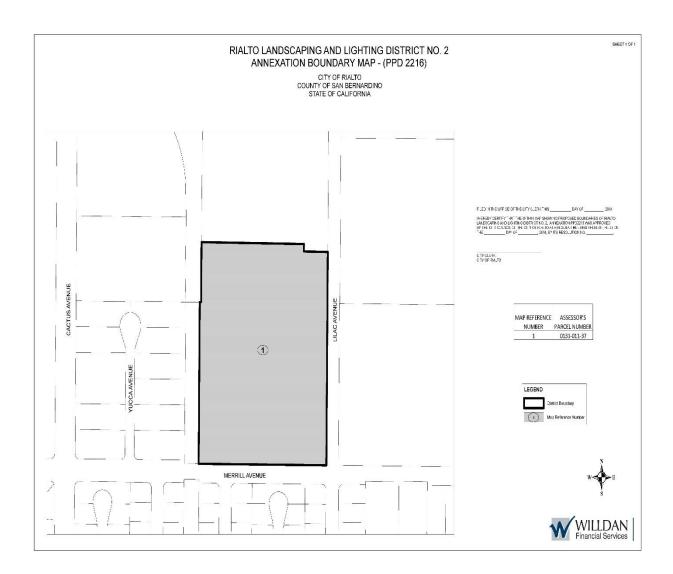




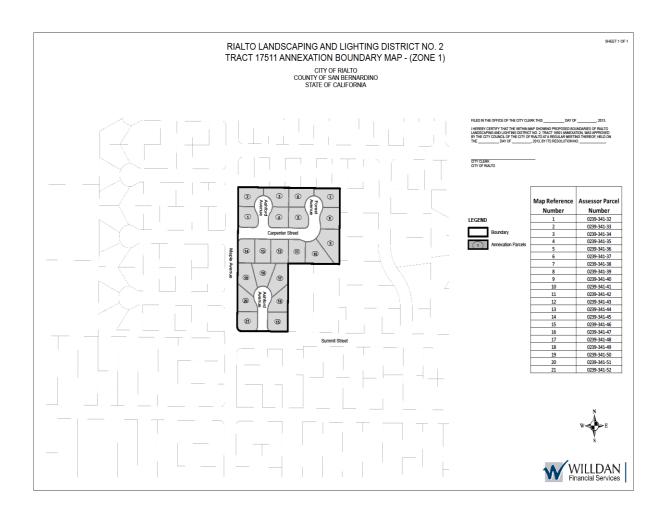




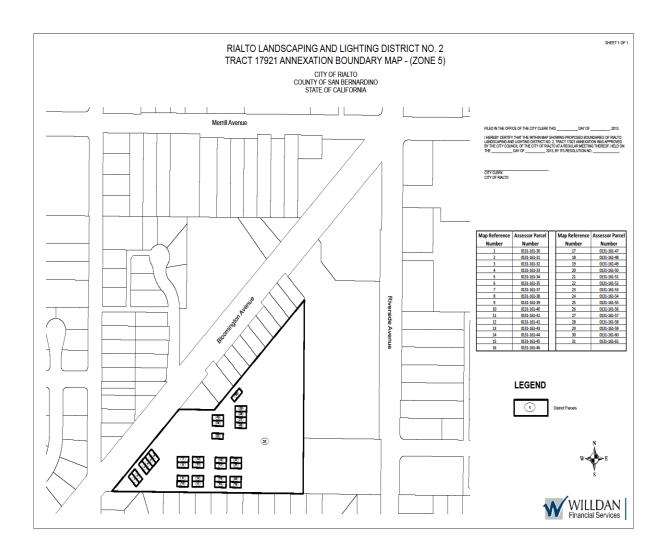




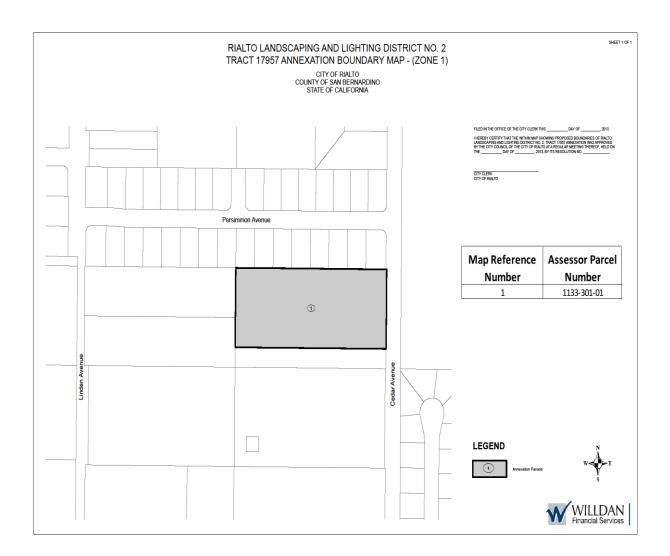




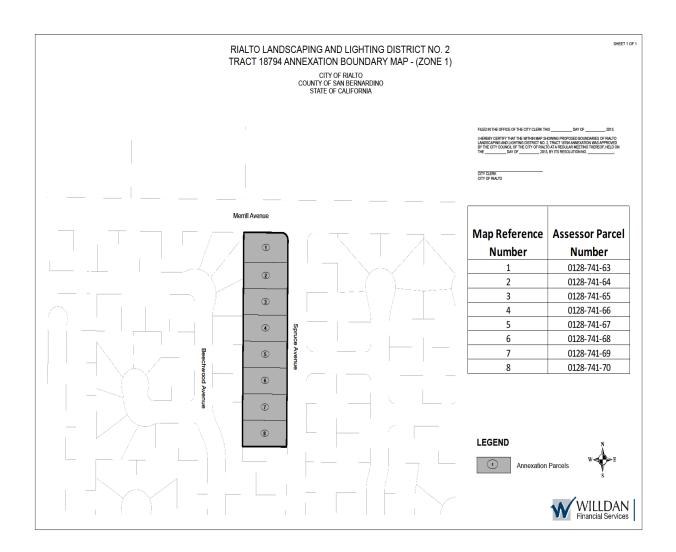




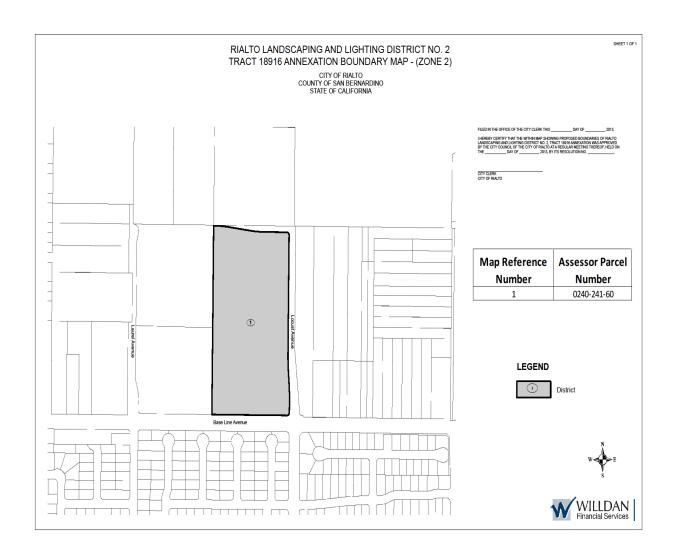




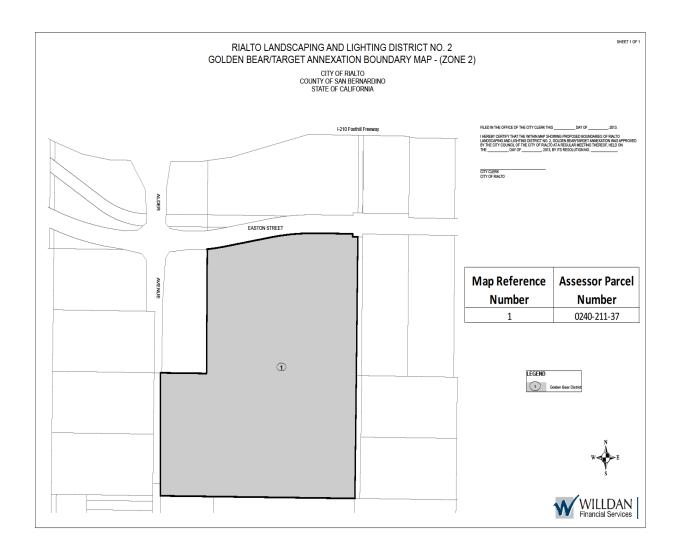




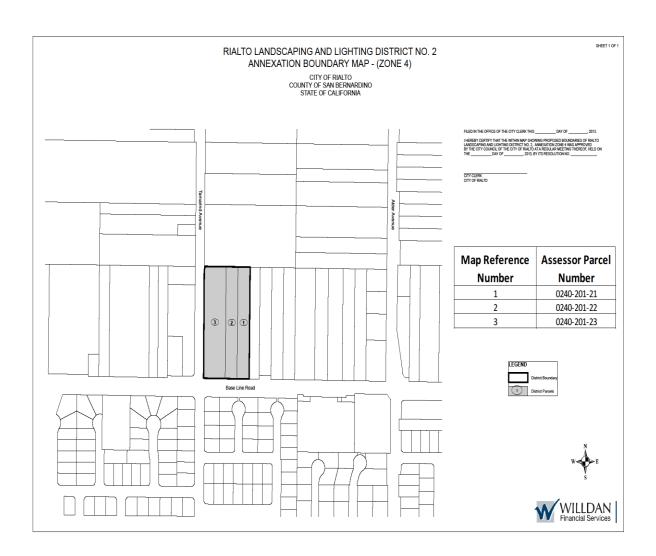




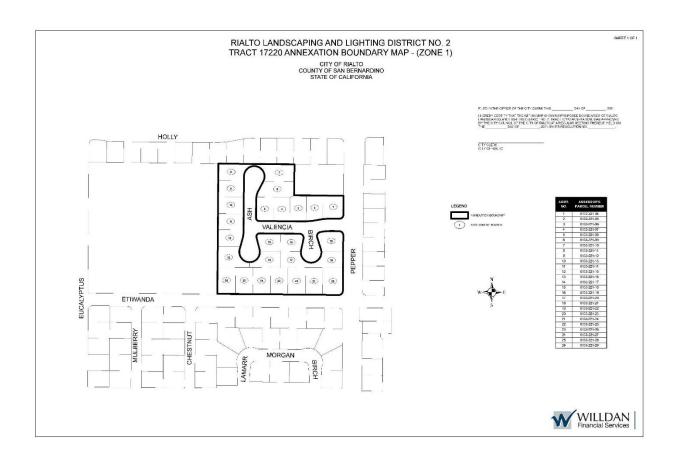




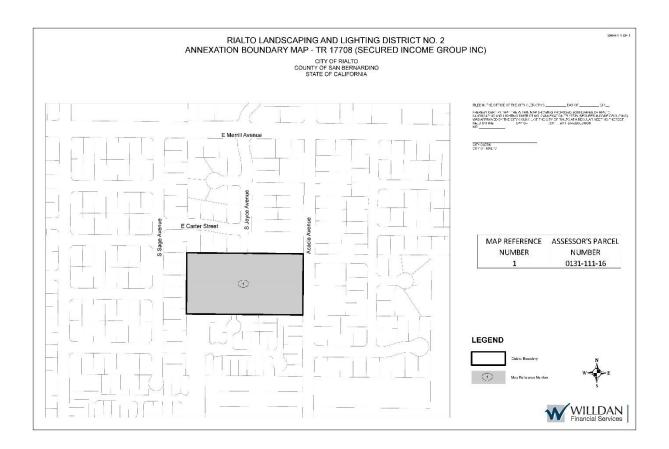




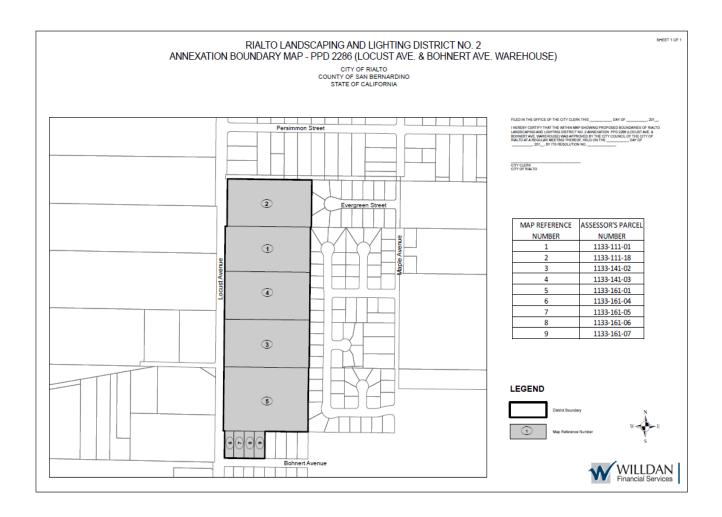




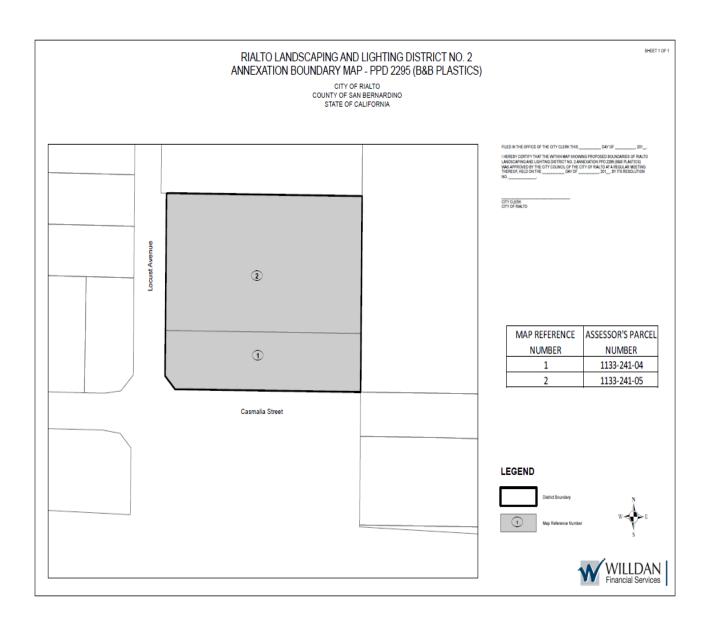








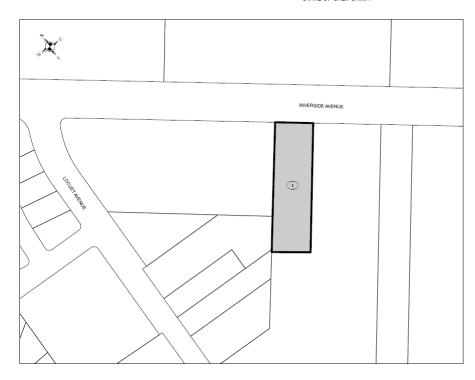






RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2228 (SAN GABRIEL VALLEY WATER COMPANY)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA



CITY CLERK CITY OF RIALTO

MAP REFERENCE ASSESSOR'S PARCEL NUMBER

1 0239-301-73

LEGEND

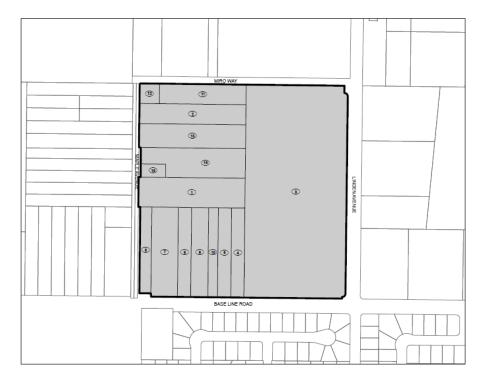
DISTRICT BOUNDARY





RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2283 (PANATTONI DEVELOPMENT)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK THIS.

DAY OF.

201_
HERBEY CERTIFY THAT THE WITHIN NAME SHOWIND PROPOSED BOUNDAMES OF RAILY
ADMICIOUSNIPS AND ULDITING DISTRICT ON 2. AMPROXIMON PRO 2281 (PRATTON
DEVELOPMENT) WAS APPROXIBED BY THE CITY COLVIDIO, OF THE CITY OF RAILTO
DEVELOPMENT WAS APPROXIBED BY THE CITY OF TH

CITY CLERK

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	0240-261-25
2	0240-261-28
3	0240-261-30
4	0240-261-31
5	0240-261-32
6	0240-261-34
7	0240-261-35
8	0240-261-36
9	0240-261-43
10	0240-261-44
11	0240-261-49
12	0240-261-50
13	0240-261-51
14	0240-261-52
15	0240-261-53

LEGEND



District Boundary

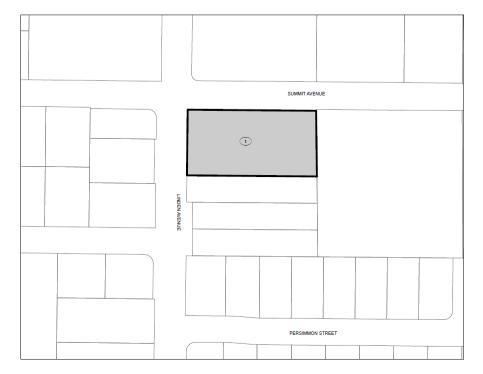






RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2345 (LINDEN AVENUE AND SUMMIT AVENUE)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA



CITY CLERK CITY OF RIALTO

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	1133-281-01

LEGEND









RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2082 (RIVERSIDE AVENUE AND JURUPA AVENUE)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA

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APPLICATION

S RIVERSIDE AND LUE

TO THE STATE OF THE STATE OF

CITY CLERK

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	0260-021-60





DISTRICT BOUNDARY

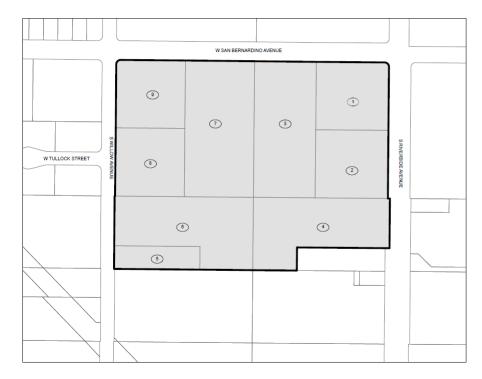






RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2102 (WAL-MART SUPERCENTER)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK THIS DAY OF 201 — 201 —
HERERY CRETIFY THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF RILL'IT UNDSCAPENS AND LIGHTING DISTRICT NO. 2 ANNEXATION PPOS 102 (WILL-MARK SUPERIOR/TER) WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF RILL'IT OF A THE COUNCIL OF THE CITY OF TH

CITY CLERK CITY OF RIALTO

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	0132-091-04
2	0132-091-05
3	0132-091-06
4	0132-101-17
5	0132-161-01
6	0132-161-08
7	0254-031-02
8	0254-031-03
9	0254-031-04

LEGEND



ANNEXATION BOUNDARY







RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2271 (2321 S. WILLOW AVENUE)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA

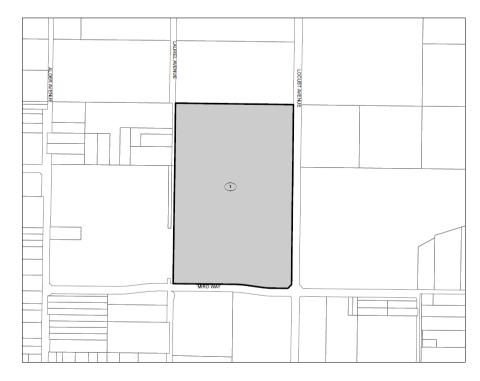




SHEET 1 OF 1

RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2365 (MIRO WAY AND LOCUST AVENUE)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA



CITY CLERK

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	0240-221-29

LEGEND

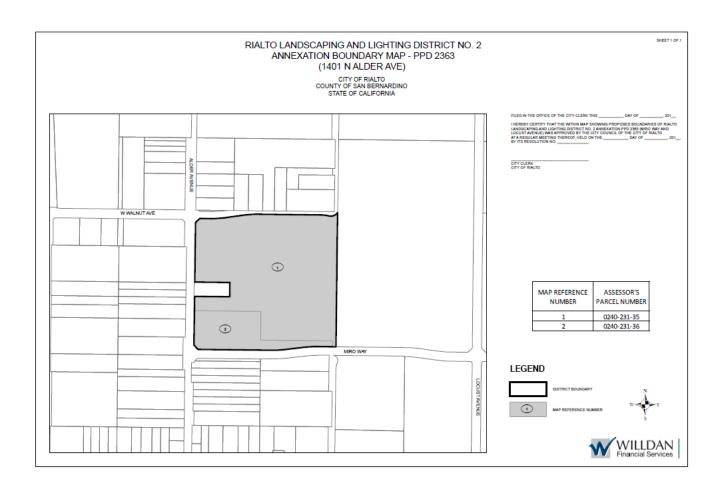


DISTRICT BOUNDARY

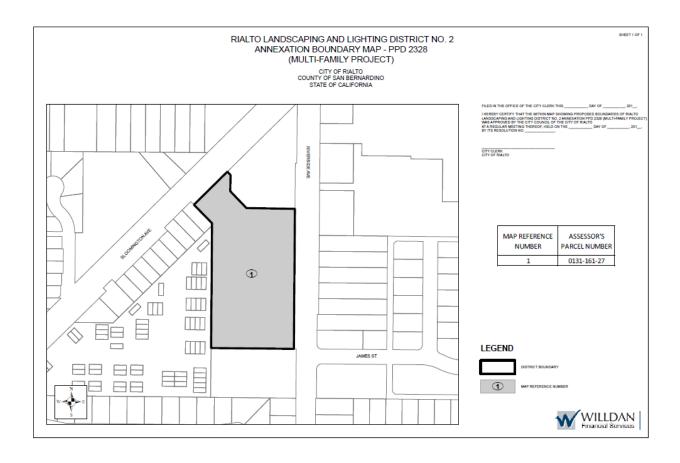




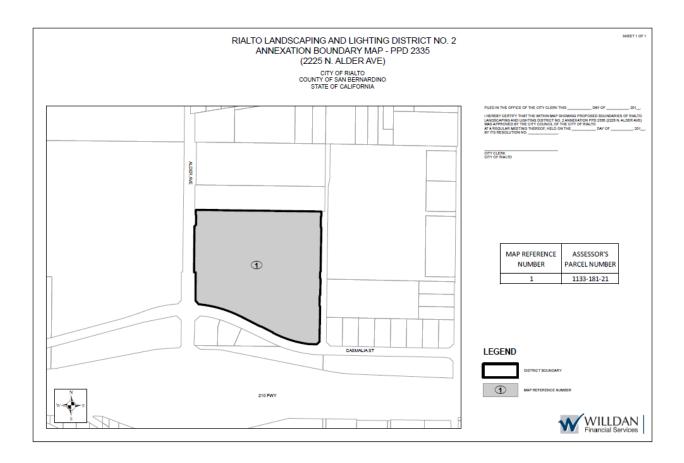




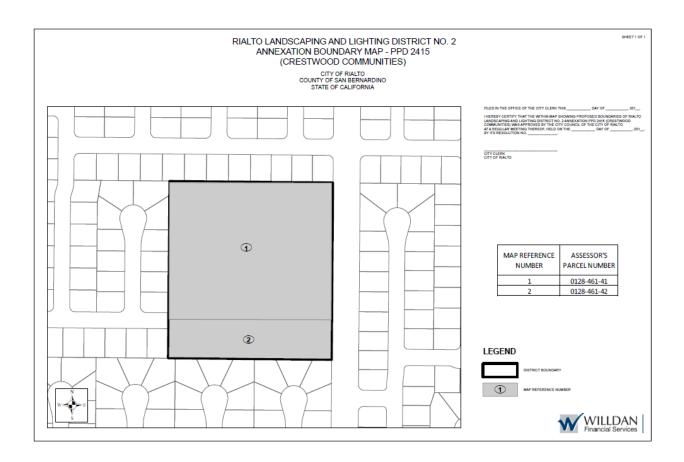




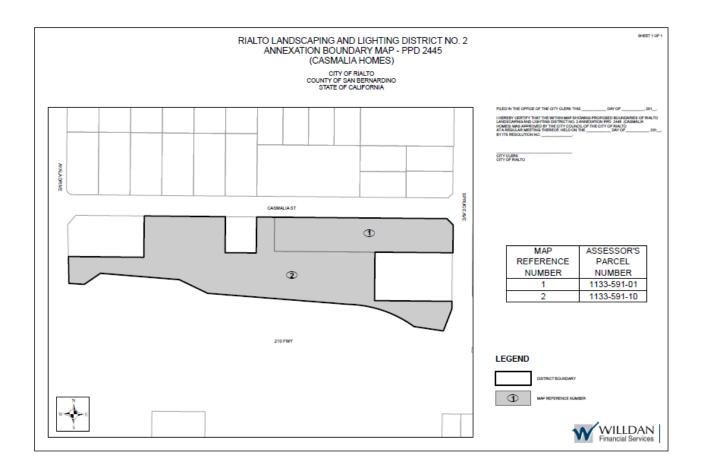




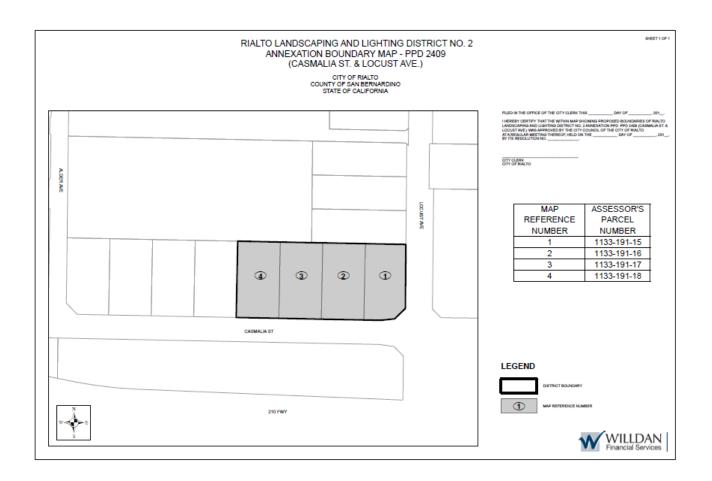




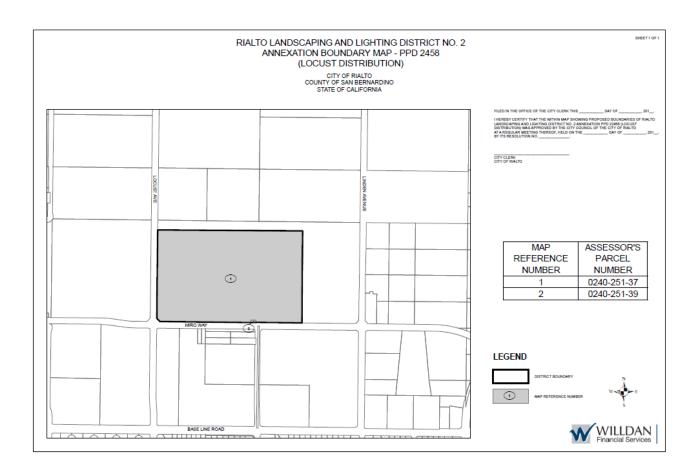




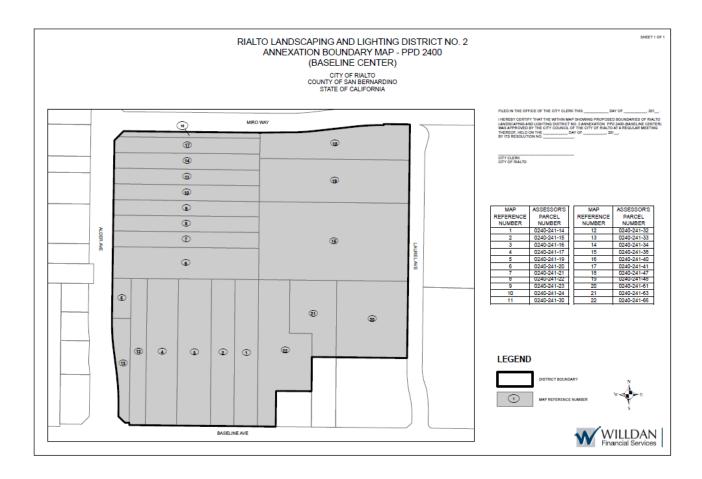




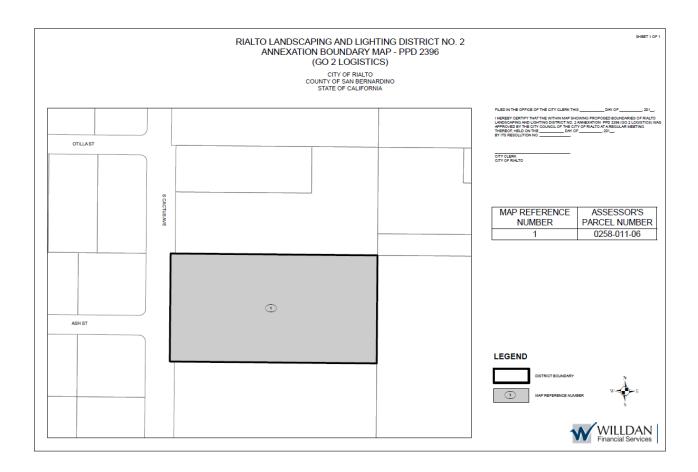




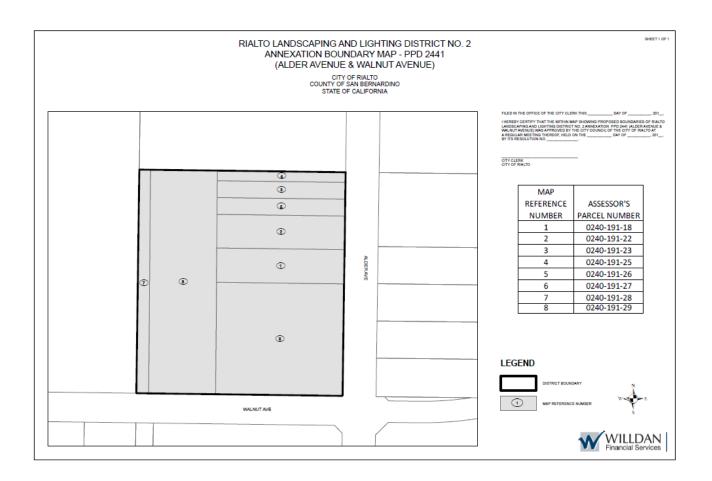




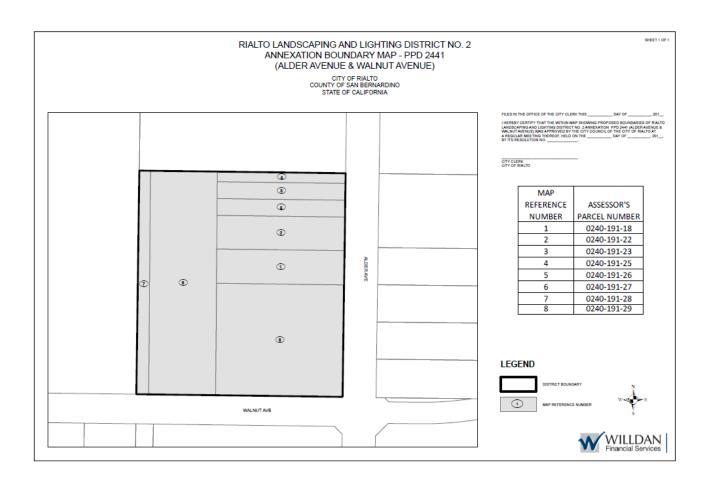




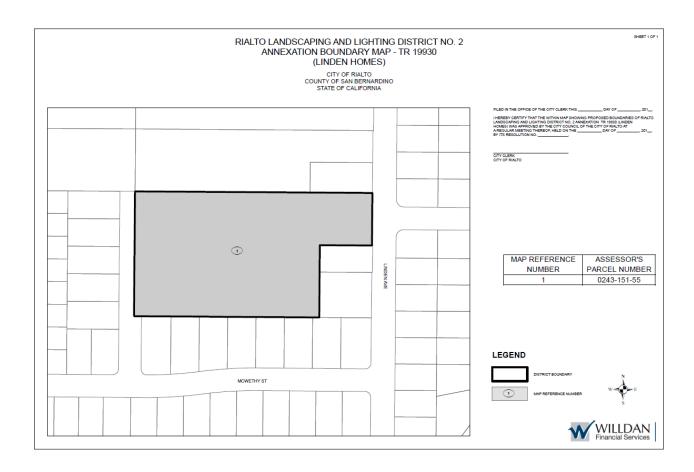




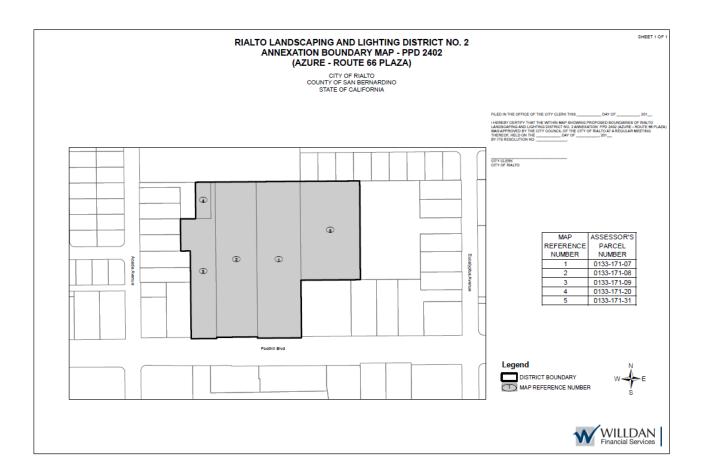








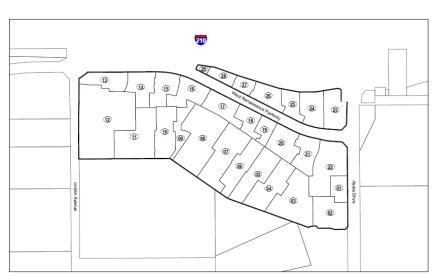






RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2428 (RENAISSANCE MARKETPLACE)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA SHEET 1 OF



HERREY CERTIFY THAT THE WITHIN MAP DIOWING PROFOSED BOUNDARIES OF RULET
MARKETH, ALCE WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF RILLED AT A
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ONY OF

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CITY CLERK

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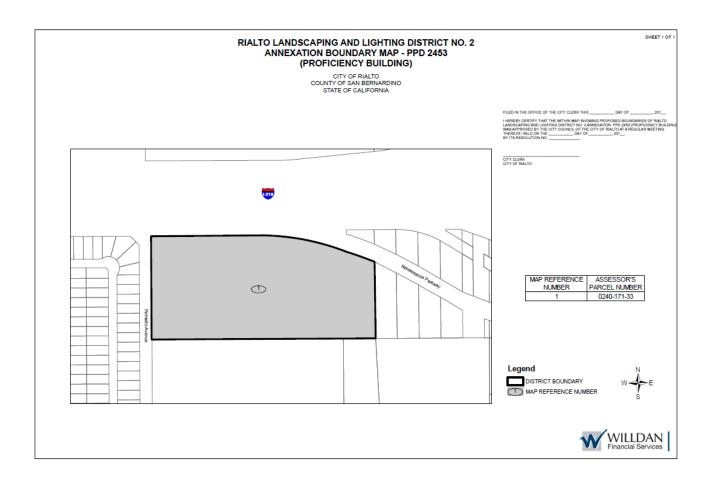
MAP REFERENCE	ASSESSOR'S PAR
NUMBER	NUMBER
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3	0264-152-03
4	0264-152-04
5	0264-152-05
6	0264-152-06
7	0264-152-07
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9	0264-152-09
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12	0264-152-12
13	0264-152-13
14	0264-152-14
15	0264-152-15
16	0264-152-16
17	0264-152-17
18	0264-152-18
19	0264-152-19
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21	0264-152-21
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23	0264-152-23
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28	0264-152-28
29	0264-152-29



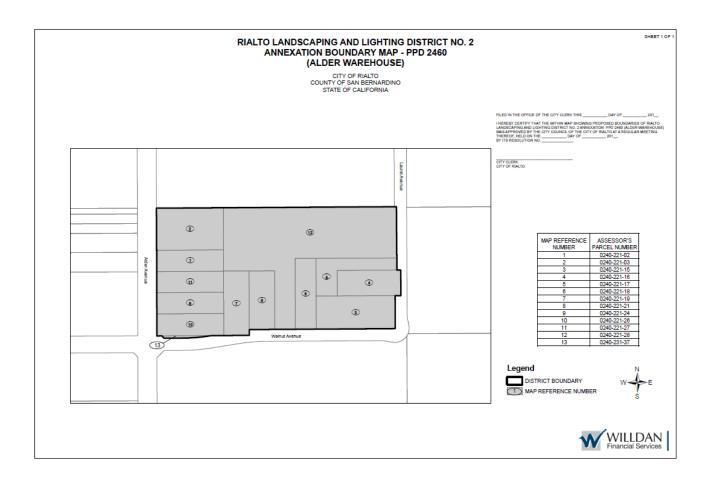










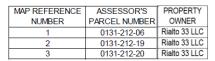




RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2444 (SERRANO HOMES)

> CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA

SHEET 1 OF 1













SHEET 1 OF 1

RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2502 (WALNUT WAREHOUSE)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA

MIRO WAY

1

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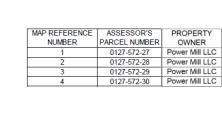
Legend





RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2017-0050 (FOOTHILL RETAIL)

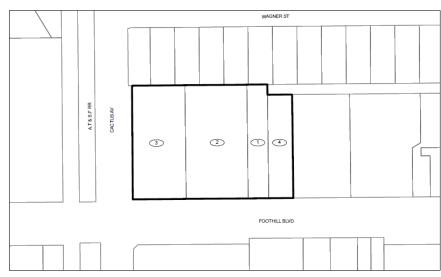
CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA SHEET 1 OF 1











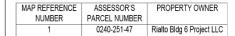


RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2017-0076 (MIRO WAY DISTRIBUTION)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA

1

SHEET 1 OF 1







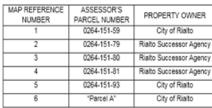




RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2017-0066 (RENAISSANCE EAST)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA

SHEET 1 OF 1

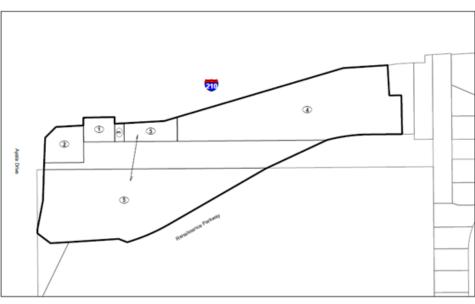


MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER	PROPERTY OWNER
1	0264-151-59	City of Rialto
2	0264-151-79	Rialto Successor Agency
3	0264-151-80	Rialto Successor Agency
4	0264-151-81	Rialto Successor Agency
5	0264-151-93	City of Rialto
6	"Parcel A"	City of Rialto











RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2017-0056 (ETIWANDA HOMES)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA

SHEET LOF 1

W Victoria St

W Victoria St

MAP REFERENCE ASSESSOR'S NUMBER PARCEL NUMBER PARCEL NUMBER 1 00243-151-07 642 N LINDEN LLC



Legend

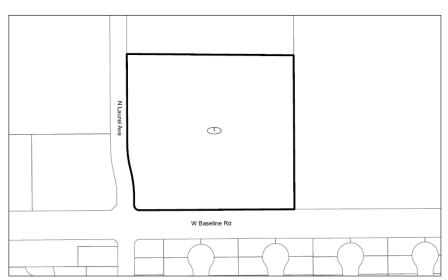
DISTRICT BOUNDARY

MAP REFERENCE NUMBER



RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2398 (BASE WAREHOUSE)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA SHEET 1 OF 1



MAP REFERENCE	ASSESSOR'S
NUMBER	PARCEL NUMBER
1	0240-241-52

Legend



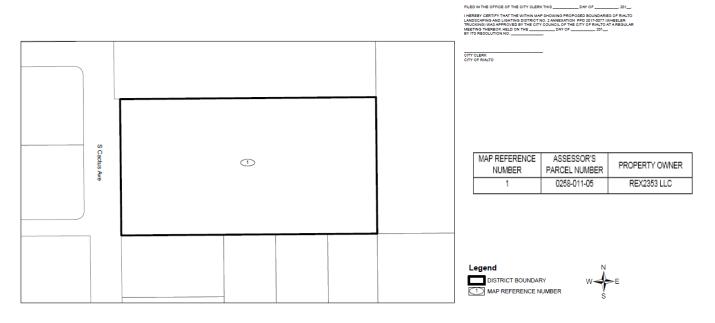






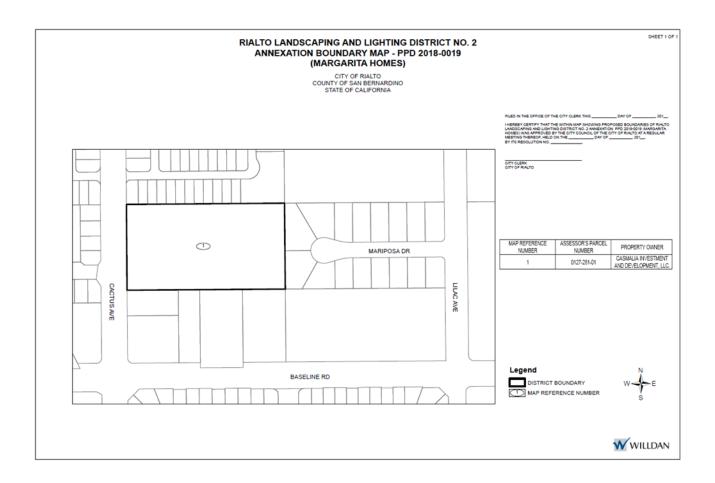
RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2 ANNEXATION BOUNDARY MAP - PPD 2017-0077 (WHEELER TRUCKING)

CITY OF RIALTO COUNTY OF SAN BERNARDINO STATE OF CALIFORNIA SHEET 1 OF 1

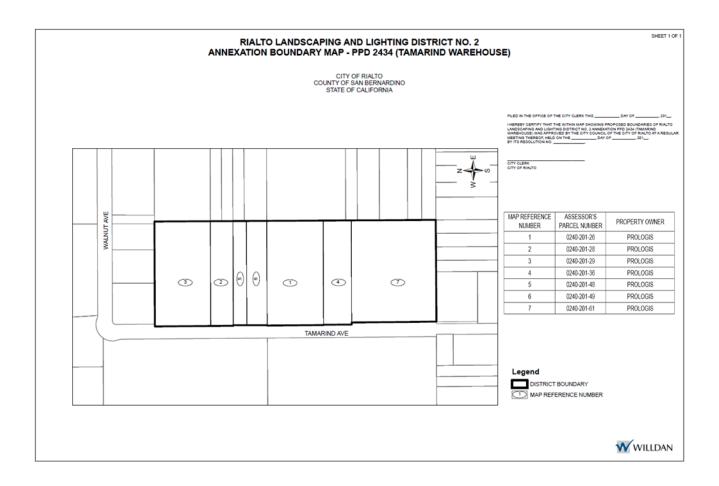




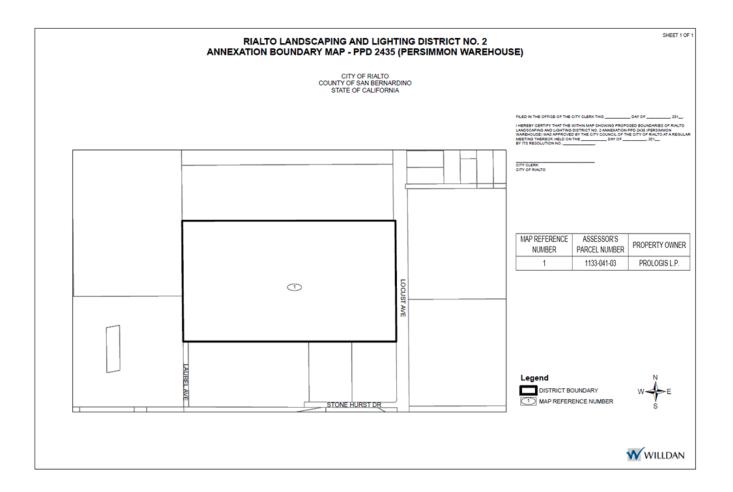




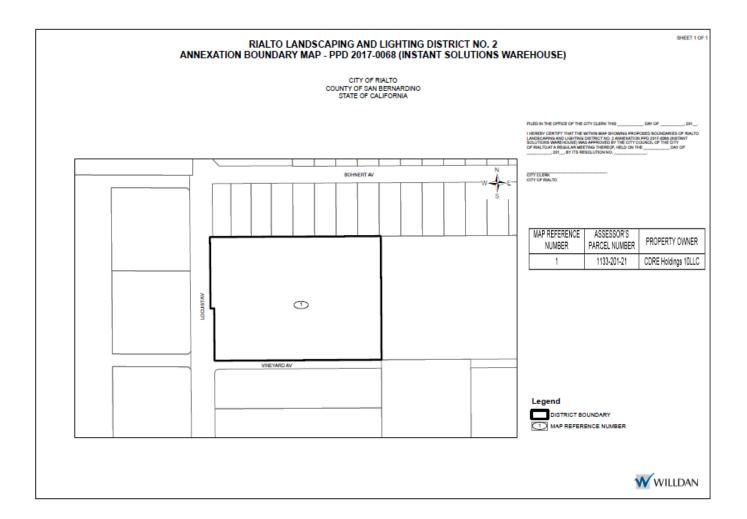




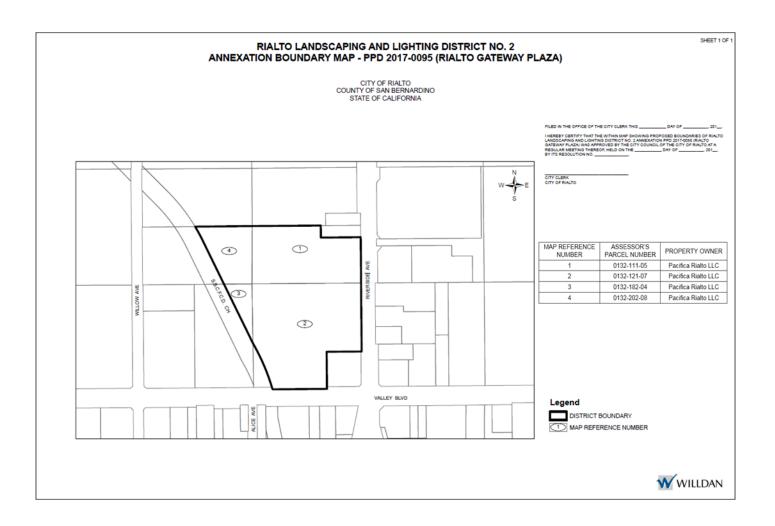




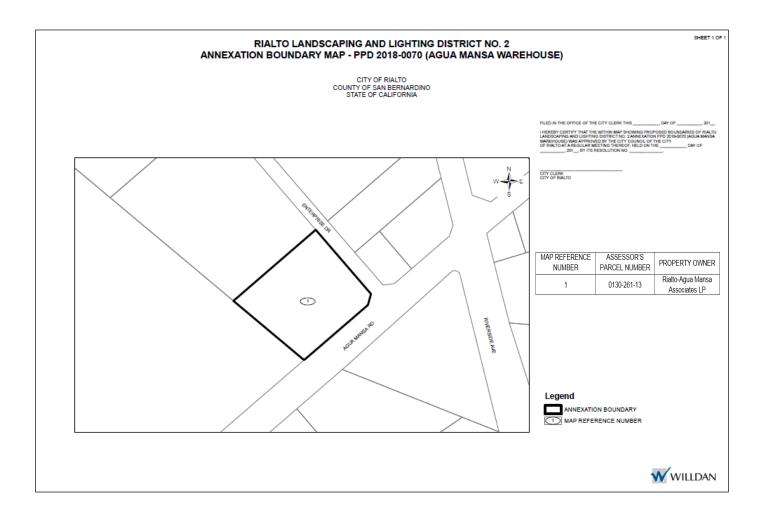




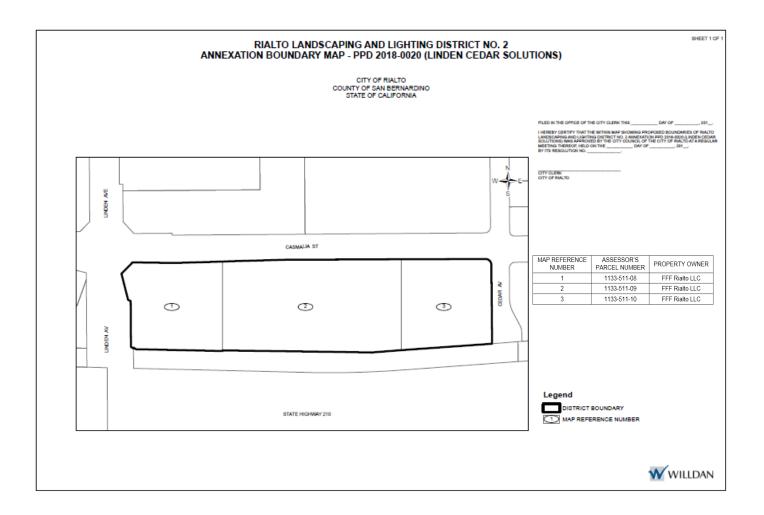




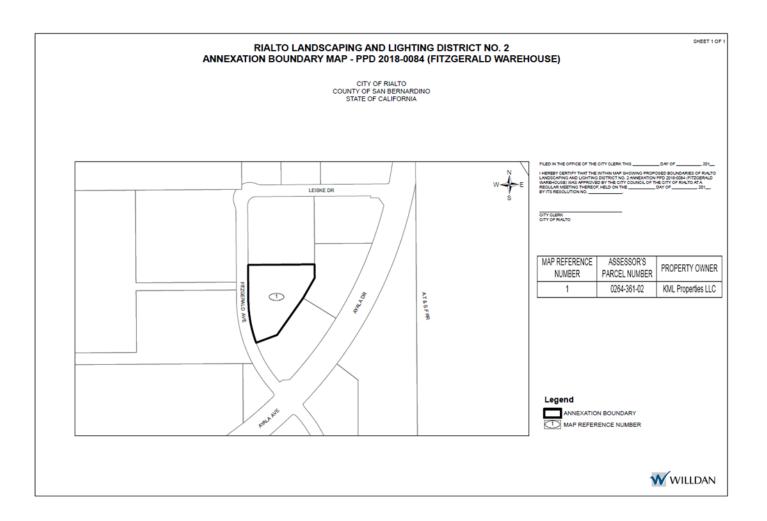




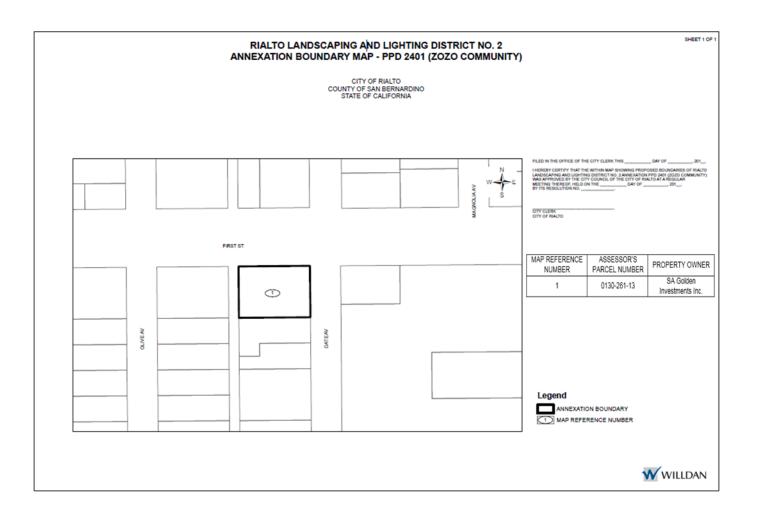














VI. ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps. A listing of the proposed lots and parcels to be assessed within this District along with the assessment amounts shall be submitted to the City Clerk, under a separate cover, and by reference is made part of this Report.