

RESOLUTION NO. 2007-27

A RESOLUTION OF THE LODI CITY COUNCIL DECLARING
PRELIMINARY APPROVAL OF THE ENGINEERS REPORT
REGARDING THE PROPOSED ANNEXATION OF TERRITORY
INTO THE LODI CONSOLIDATED LANDSCAPE MAINTENANCE
ASSESSMENT DISTRICT NO. 2003-1 AND LEVY AND COLLECTION
OF ASSESSMENTS FOR FISCAL YEAR 2007-08

WHEREAS, the Lodi City Council, pursuant to the provisions of the Landscape and Lighting Act of 1972, Part 2, Division 15, of the California Streets and Highways Code (commencing with Section 22500) (hereafter referred to as the "Act"), did by previous Resolution order the preparation of an Engineer's Report (hereafter referred to as the "Report") for the proposed annexation of territory into the Lodi Consolidated Landscape Maintenance District No. 2003-1. The proposed annexation shall be known and designated as:

ZONE 13 – GUILD AVENUE INDUSTRIAL

WHEREAS, there has now been presented to this City Council the Report as required by Chapter 2, Article 1, Section 22586 of said Act; and

WHEREAS, the City has carefully examined and reviewed the Report as presented and is preliminarily satisfied with the proposed annexation, each and all of the budgets items and documents as set forth therein, and is satisfied that the levy amounts, on a preliminary basis, have been spread in accordance with the special benefit received from the improvements, operation, maintenance, and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL FOR THE DISTRICT AS FOLLOWS:

SECTION 1: That the above recitals are true and correct.

SECTION 2: That the "Report" as presented is hereby approved on a preliminary basis, ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection, and consists of the following:

- A. Description of Improvements.
- B. The Annual Budget (Costs and Expenses of Services, Operations and Maintenance)
- C. The District Roll containing the Fiscal Year 2007-08 Levy for each Assessor Parcel within the District.

SECTION 3: That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

Dated: February 21, 2007

I hereby certify that Resolution No. 2007-27 was passed and adopted by the City Council of the City of Lodi in a regular meeting held February 21, 2007, by the following vote:

AYES: COUNCIL MEMBERS – Hansen, Hitchcock, Katzakian, Mounce,
and Mayor Johnson

NOES: COUNCIL MEMBERS – None

ABSENT COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None



RANDI JOHL
City Clerk

City of Lodi

**Lodi Consolidated Landscape
Maintenance District No. 2003-1**

ZONE 13—GUILD AVENUE INDUSTRIAL

2007/08 Preliminary Engineer's Report

February 2007

Prepared by

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Bob Johnson, Mayor

Joanne Mounce, Mayor Pro Tem

Larry D. Hansen, Council Member

Susan Hitchcock, Council Member

Phil Katzakian, Council Member

C I N STAFF

Blair King, City Manager

James Krueger, Deputy City Manager

Randi Johl, City Clerk

D. Stephen Schwabauer, City Attorney

Richard Prima, Public Works Director

Wally Sandelin, City Engineer

N | B | S

Greg Davidson, Client Services Director

Rick Clark, Project Manager

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1. ENGINEER'S LETTER

| <i>Description</i> | 2007108 Assessment | Maximum Assessment | As Confirmed by Council |
|--|-----------------------|-----------------------|-------------------------------|
| Zone 13 – Guild Avenue Industrial | \$5,313.44 | \$9,106.84 | |
| Zone 13 Dwelling Unit Equivalent Factor ("dueF") | 94.06 | 94.06 | |
| Assessment Rate Per dueF | \$ 56.49 | \$ 96.82 | |

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the order of the City Council of the City of Lodi.

Wally Sandelin, **P.E.**, Engineer of Work

Date: _____

Seal

2 OVERVIEW

2.1 Introduction

The City of Lodi ("City") proposes to levy special benefit assessments for the Lodi Consolidated Landscape Maintenance District No. 2003-1 ("District") for Fiscal Year 2007/08. The City currently has consolidated twelve landscape maintenance districts into a single district, the "Lodi Consolidated Landscape Maintenance District No. 2003-1". In response to the provisions of the California Constitution Article XIII C and XIII D (Proposition 218), in 2003 a separate Engineer's Report was prepared for each of the first two Zones (Zones 1 and 2) of the Lodi Consolidated Landscape Maintenance District. The City conducted property owner balloting proceedings for the assessments in Fiscal Year 2004/05. After approval of the assessment by the property owners, the City began to levy and collect special assessments on the County tax rolls to provide continued funding for the costs and expenses required for maintenance of the improvements within the District. In 2004 a separate Engineer's Report was prepared for each of the next five Zones (Zones 3 thru 7) of the Lodi Consolidated Landscape Maintenance District. The City conducted property owner balloting proceedings for Zones 3 and 4 for the assessments in Fiscal Year 2004/05 and the City conducted property owner balloting proceedings for Zones 5 through 7 for the assessments in Fiscal Year 2005/06. For Fiscal Year 2006/07, the City conducted property owner balloting proceedings for the annexation of Zones 8 through twelve into the District. For Fiscal Year 2007/08, the City is proposing the annexation of Zone 13 into the District. After approval of the assessment by the property owners, the City will levy and collect special assessments on the County tax rolls to provide continued funding for the costs and expenses required for maintenance of the improvements within the District. The District is levied pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the Act), and in compliance with the substantive and procedural requirements of the California Constitution Article XIII D.

This Engineer's Report ("Report") describes the proposed annexation (the "Annexation") of Zone 13 into the District and assessments to be levied against properties within the Annexation for Fiscal Year 2007/08. The assessments described herein are based on the estimated cost to operate service and maintain improvements that will provide a direct and special benefit to properties within the District. All improvements to be operated, serviced and maintained through annual assessments were or will be constructed and installed in connection with the development or for the benefit of these properties. The annual costs and assessments described herein include all estimated direct expenditures, incidental expenses, deficits, surpluses, revenues, and reserves associated with the maintenance and servicing of the improvements.

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

2.2 Effect of Proposition 218

On November 5, 1996, California voters approved proposition 218 by a margin of 56.5% to 43.5%. The provisions of the Proposition, now California Articles XIII C and XIII D, add substantive and procedural requirements to assessments, which affect the City of Lodi landscape maintenance assessments.

The proposed assessments for the City of Lodi Consolidated Landscape Maintenance District No. 2003-1, for Fiscal Year 2007/08 are not proposed to increase over the annual rate escalation factor of the annual San Francisco Bay Area C.P.I. or 5%, whichever ever is greater, which was approved by properly owners following the assessment balloting procedures set forth in Section 4 SEC. 4 of the Proposition.

3. PLANS AND SPECIFICATIONS

During the installation period for each Zone within the Lodi Consolidated Landscape Maintenance District **No. 2003-1**, the installer of the improvements will maintain the new improvements until the following June **30**, or such time as funds are available for maintenance, at which time the new areas shall be incorporated into the areas already being maintained by the District.

3.1 Description of Facilities for Zone 13

Zone 13 is comprised of 8 industrial parcels; the facilities within Zone 13 of the Lodi Consolidated Landscape Maintenance District No. 2003-1 that will be operated, serviced, maintained and improved are generally described as follows:

- A. A traffic signal at the intersection of Highway 12 (Victor Road) and Guild Avenue.
- B. A 15.0 foot irrigated, landscaped strip in a 16.0 foot median in Victor Road (Highway 12) south of the Zone 13 boundary. extending west from the current City limits for a distance of 700 feet.
- C. A 28.5 foot irrigated landscape strip on the north side of Victor Road (Highway 12). extending westerly from the current City limits to 231 feet west of the Guild Avenue intersection centerline and having a total length of 1,485 feet.
- D. Street sweeping along the north and south side of Victor Road (Highway 12) and along the median and curbing from 231 feet west of the Guild Avenue intersection centerline to the current City limits.

Zone 13 consists of 8 industrial parcels located on Guild Avenue, north of Lockeford Street. The benefit from facilities within Zone 13 for each lot has been determined based on an acreage basis. Zone 13 includes 95.28 Dwelling Unit Equivalents (DUE). Please refer to Section 4 of this Report for a more complete description.

4. METHOD OF APPORTIONMENT

4.1 Method of Apportionment

Pursuant to the 1972 Act the costs (assessments) of the District are apportioned by a formula or method that fairly distributes the net amount to be assessed among all parcels in proportion to benefits received from the improvements. The provisions of Article XIII C and XIII D of the California Constitution (Proposition 218) require the agency to separate the general benefit from special benefit, whereas only special benefits may be assessed.

IMPROVEMENT BENEFIT FINDINGS

The annual assessments outlined in the Budget section of this Report are proposed to cover the estimated costs to provide all necessary service, operation, administration and maintenance within the District, by Zone. It has been determined that each assessable parcel within the District receives proportional special benefits from the improvements. The benefit from the improvements to be maintained through annual assessments from Zone 13 has been determined to be 16.09% of the total, based on the acreage and land use zoning of all parcels on Guild Avenue north of Victor Road (Highway 12) and two parcels having frontage on the south side of Victor Road east of Guild Avenue. The individual benefit for each parcel with Zone 13 has been determined based on acreage. The balance of the costs of operating, servicing and maintaining the improvements shall be borne by the City until such time as the remaining parcels on Guild Avenue, north and south of Victor Road (Highway 12) are developed or are otherwise required to annex into the District. All improvements to be maintained and funded through annual assessments were constructed and installed in connection with or for the benefit of the development of properties within the District, and each parcel's close and relatively similar proximity to the improvements makes each parcel's special benefit from the improvements similar and proportionate.

SPECIAL BENEFITS

The method of apportionment (method of assessment) is based on the premise that each of the assessed parcels within the District receives special benefit from the improvements maintained and financed by District assessments. Specifically, the assessments associated with each Zone are outlined in Section 3 of this Report.

DESCRIPTION OF THE METHOD OF APPORTIONMENT

The District provides operation, service and maintenance to all the specific local improvements and associated appurtenances located within the public right-of-ways in each of the various Zones throughout the District. The annual assessments are based on the historical and estimated cost to operate, to service and to maintain the improvements that provide a special benefit to properties within the District and Zones. The various improvements within each Zone are identified and budgeted separately, including all expenditures, deficits, surpluses, revenues, and reserves.

The assessments outlined in this section represent the proportionate special benefit to each property within the District and the basis of calculating each parcel's proportionate share of the annual costs associated with the District/Zone improvements. The costs associated with the maintenance and operation of special benefit improvements shall be collected through annual assessments from each parcel receiving such benefit. The funds collected shall be dispersed and used for only the services and operation provided to the District.

The basis of determining each parcel's special benefit utilizes a weighting formula commonly known as a Dwelling Unit Equivalent Factor (dueF). The developed single-family residential parcel is used as the base unit for calculation of assessments and is defined as one (1.00) dueF. All other property types are assigned a dueF that reflects their proportional special benefit from the improvements as compared to the single-family residential parcel (weighted comparison).

To determine the dueF for industrial parcels, a Benefit Unit Factor (BUF) is assigned to each property type. This BUF multiplied by the parcel's specific acreage determines the parcel's specific dueF. Industrial parcels have been assigned a BUF of 4.00 per acre. The following table provides a listing of the various land use types and the corresponding BUF used to calculate a parcel's dueF and proportionate benefit:

4.2 Land Use Benefit Factors

| PROPERTY TYPE LAND USE | ASSIGNED BENEFIT UNIT FACTOR |
|------------------------|--|
| Industrial | 4.00 per Acre |
| Exempt | 0.00 |
| Other Uses | The dueF Will Be Established As Required |

Exempt – Certain parcels, by reason of use, size, shape or state of development, may be assigned a zero dueF which will consequently result in a zero assessment for those parcels for that fiscal year. All parcels having such a zero dueF for the previous fiscal year shall annually be reconsidered to determine if the reason for assigning the zero dueF is still valid for the next fiscal year. Parcels which may be expected to have a zero dueF assigned are typically parcels which are all, or nearly all, publicly landscaped, parcels in public ownership, parcels owned by a public utility company and/or used for public utilities, public parks, public schools, and remainder parcels too small or narrow for reasonable residential or commercial use, unless actually in use.

Area Adjustments – Parcels which have an assessment determined by area and which have a portion of the parcel occupied by public or public utility uses separate from the entitled use and located in easements, prior to the multiplication by the dueF, shall have the area of the parcel adjusted to a usable area to reflect the loss or partial loss of the entitled use in those areas. This reduction shall not apply for normal peripheral and interior lot line public utility easements generally existing over the whole subdivision.

As noted previously, the District is divided into Zones. These Zones encompass specific developments where the properties receive a direct and special benefit from the operation, service and maintenance of those improvements. The basis of benefit and proportionate assessment for all properties within the District is established by each parcel's calculated dueF and their proportionate share of the improvement costs based on their proportionate dueF within the Zone. The method used to calculate the assessments for each Zone is as follows:

$$\text{Total Balance to Levy} / \text{Total dueF} = \text{Levy per dueF (Levy Rate)}$$

$$\text{Parcel's dueF} \times \text{Levy per dueF (Levy Rate)} = \text{Parcel Levy Amount}$$

ASSESSMENT RANGE FORMULA

Any new or increase in assessments require certain noticing and meeting requirements by law. Prior to the passage of Proposition 218, legislative changes in the Brown Act defined the definition of "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 SB919 (Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustments to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments.

Generally, if the proposed annual assessment (levy per unit or rate) for the current fiscal year is less than or equal to the "Maximum Assessment" (or "Adjusted Maximum Assessment"), then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment approved by property owners adjusted annually by the following criteria:

1. Beginning in the second fiscal year (Fiscal Year 2008/09) and each fiscal year thereafter, the Maximum Assessment will be recalculated annually.
2. The new adjusted Maximum Assessment for the year represents the prior year's Maximum Assessment adjusted by the greater of:
 - (a) Five percent (5.0%); or,
 - (b) The annual increase in the Consumer Price Index (CPI).

Each year the annual increase in the CPI shall be computed. The increase in CPI is the ~~percentage~~ difference between the CPI of December of any given year and the CPI for the previous December as provided and established by the Bureau of Labor Statistics (example: Fiscal Year 2005/06 CPI increase is 2.2% over December 2004). This percentage difference (annual difference) shall then establish the allowed increase based on CPI. The Consumer Price Index used shall be based on the CPI established by the Bureau of Labor Statistics for all urban consumers for the San Francisco-Oakland-San Jose Area. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

If CPI is less than five percent (5.0%), then the allowable adjustment to the Maximum Assessment is five percent. If CPI is greater than five percent (5.0%), then the allowable adjustment to the Maximum Assessment is based on CPI. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per levy unit) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

The following table illustrates how the assessment range formula shall be applied. For example, if the percentage change in CPI is greater than five percent (5.0%), as in Example 1, then the percentage adjustment to the Maximum Assessment will be by CPI. If the percentage change in CPI is less than five percent (5.0%), as in Example 2, then the percentage adjustment to the Maximum Assessment will be five percent (5.0%).

Examples of Percentage Increases

| Example | CPI Calculated Percentage Increase | Standard 5% Increase | Maximum% Increase Without Re-Balloting | Prior Years Maximum Rate Per dueF | Allowed Adjustment Per dueF | Allowed New Maximum Rate Per dueF |
|---------|------------------------------------|----------------------|--|-----------------------------------|-----------------------------|-----------------------------------|
| 1 | 5.25% | 5.00% | 5.25% | \$347.00 | 18.22 | \$365.22 |
| 2 | 2.20% | 5.00% | 5.00% | \$347.00 | 17.35 | \$364.35 |

As previously illustrated, the Maximum Assessment will be recalculated and adjusted annually. However, the City Council may reduce or freeze the Maximum Assessment at any time by amending the Engineer's Annual Report.

Although the Maximum Assessment will normally increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment, nor does it restrict assessments to the adjusted maximum amount. If the budget and assessments for the fiscal year does not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated requires an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment the City Council must comply with the provisions of Proposition 218 (Article XIID Section 4c of the California Constitution). Proposition 218 requires a Public Hearing and certain protest procedures including mailed notice of the Public Hearing and property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City Council may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

5. ESTIMATE OF COSTS

5.1 Description of Budget Items

The following items make up the Estimate of Costs used in determining the Annual Assessments of the District. The specific Zones within the District are shown in Section 3 of this Report. Definitions of maintenance items, words and phrases are shown below:

Fiscal Year – One year period of time beginning July 1st of a given year and ending June 30th of the following year.

Landscape Areas – The estimated cost of labor, material, supplies, water and electric energy necessary for maintaining and servicing the trees, shrubs, turf, ground cover, etc within the median and landscaped strip of the District.

☒ Signals – The estimated costs to provide maintenance, repair and electric energy to the traffic signals and street lights within the District.

Street Sweeping – The estimated cost provide street sweeping services within the District.

Consultants – Costs associated with outside consultant fees in order to comply with Assessment Law and placement of assessments onto the San Joaquin County Tax Roll each year.

Publication – Costs associated with the publishing, posting and mailing of any required notices each year.

City Administration – Costs attributable to the City of Lodi related to District administration and management each year.

County Administration – Costs of the County of San Joaquin related to the placement of assessments on the tax roll each year.

Landscape Reserves/Contingencies – An amount of **50%** of the maintenance costs may be included to build a Reserve and Contingency Fund. The Landscaping and Lighting Act of 1972, Part 2, Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500, allows the District assessments to "...include a reserve which shall not exceed the estimated costs of maintenance and servicing to December 10 of the fiscal year, or whenever the city expects to receive its apportionment of special assessments and tax collections from the county, whichever is later."

Total Dwelling Unit Equivalent Factor – Dwelling Unit Equivalent Factor (**dueF**) is a numeric value calculated for each parcel based on the parcel's land use. The **dueF** shown in the District/Zone budget represents the sum total of all parcel **dueF**'s that receive benefit from the improvements. Refer to Section III for a more complete description of **dueF**'s.

Estimated Assessment per DUE – This amount represents the rate being applied to each parcel's individual **dueF**. The Levy per Dwelling Unit Equivalent Factor is the result of dividing the Total Estimated Assessment, by the sum of the District **dueF**'s, for the fiscal year. This amount is always rounded down to the nearest even penny for tax bill purposes.

5.2 District Budget

Zone 13 – Guild Avenue Industrial Budget

| DESCRIPTION | MAXIMUM ASSESSMENT | 2007/08 BUDGET |
|---|--------------------|----------------|
| Operation Costs: ⁽¹⁾ | | |
| Landscape Areas | | |
| Landscape Maintenance – Median | \$2,500 | \$0 |
| Landscape Maintenance – Strip | 4,612 | 4,612 |
| Repair/Replacement | 12 | 8 |
| Water | 10 | 7 |
| Electricity | 7 | 5 |
| Sub-Total Landscape Costs: | \$7,141 | \$4,632 |
| Traffic Signals | | |
| Repair/Maintenance | \$641 | \$0 |
| Electricity – Signal | 41 | 0 |
| Electricity – Street Light | 83 | 0 |
| Sub-Total Traffic Signal Costs | \$ 765 | \$ 0 |
| Street Sweeping | \$142 | \$0 |
| Sub-Total Operations Costs | \$8,048 | \$4,632 |
| Administration Costs: ⁽²⁾ | | |
| Consultants | \$48 | \$48 |
| Publication | 7 | 7 |
| City Administration Fee | 101 | 101 |
| County Administration Fee | 10 | 10 |
| Contingency | 813 | 468 |
| Sub-Total Administration Costs: | \$ 979 | \$ 634 |
| BUDGET TOTAL | \$9,027 | \$5,266 |
| Replacement Reserve ⁽³⁾ | | |
| Landscape | \$80 | \$48 |
| TOTAL ESTIMATED ASSESSMENT | \$9,107 | \$5,314 |
| TOTAL dueF | 94.06 | 94.06 |
| ESTIMATED ASSESSMENT PER DUE | \$ 97 | \$ 56 |

(1) Includes landscape maintenance, repair, replacement, water, installation and electricity costs.

(2) Includes Consultants. City & County administration, publication costs and contingency.

(3) Includes landscape and irrigation equipment replacement costs.

5.3 Landscape Reserve Information

Zone 73 Landscape Reserve Information

| DESCRIPTION | AMOUNT |
|--|-----------------|
| Landscape Reserve Beginning Balance - June 30,2007 | 50.00 |
| Contribution to Landscape Reserves | 300.00 |
| LANDSCAPE RESERVE ENDING BALANCE - JUNE 30,2008 | \$300.00 |

6. ASSESSMENT DIAGRAM

An Assessment Diagram for Zone 13 of the City of Lodi Consolidated Landscape Maintenance District No. 2003-1 has been submitted to the City Clerk in the format required under the provisions of the Act. The lines and dimensions shown on maps of the County Assessor of the County of San Joaquin for the current year are incorporated by reference herein and made part of this Report.

7. ASSESSMENT ROLL

The parcel listing of assessments is provided below. The description of each lot or parcel as part of the records of the County Assessor of the County of San Joaquin are, by reference, made part of this Report.

ASSESSMENT ROLL

| ZONE | APN | Acreage | Type | AMT PER dueF | dueF | FY 2007/08 ASSESSMENT |
|--------|---------------------|----------------|------------|-----------------|---------------|--------------------------|
| 13 | 049-040-091 | 13.820 | Industrial | \$56.49 | 55.28 | \$3,122.76 |
| 13 | 049-080-016 | 5.000 | Industrial | \$56.49 | 20.00 | \$1,129.80 |
| 13 | Por. Of 049-080-017 | 0.459 | Industrial | \$56.49 | 1.84 | \$103.94 |
| 13 | Por. Of 049-080-017 | 0.571 | Industrial | \$56.49 | 2.28 | \$128.80 |
| 13 | Por. Of 049-080-017 | 0.570 | Industrial | \$56.49 | 2.28 | \$128.80 |
| 13 | Por. Of 049-080-017 | 0.606 | Industrial | \$56.49 | 2.42 | \$136.70 |
| 13 | Por. Of 049-080-017 | 1.917 | Industrial | \$56.49 | 7.67 | \$433.28 |
| 13 | Por. Of 049-080-017 | 0.572 | Industrial | \$56.49 | 2.29 | \$129.36 |
| | Sub-Total | 23.515 | | | 94.06 | \$5,313.44 |
| Future | 049-040-92 | 0.832 | Industrial | \$56.49 | 3.33 | 0 |
| Future | 049-080-05 | 13.500 | Industrial | \$56.49 | 54.00 | 0 |
| Future | 049-080-07 | 4.490 | Industrial | \$56.49 | 17.96 | 0 |
| Future | 049-080-18 | 5.000 | Industrial | \$56.49 | 20.00 | 0 |
| Future | 049-080-19 | 5.000 | Industrial | \$56.49 | 20.00 | 0 |
| Future | 049-080-28 | 5.000 | Industrial | \$56.49 | 20.00 | 0 |
| Future | 049-080-74 | 2.590 | Industrial | \$56.49 | 10.36 | 0 |
| Future | 049-080-77 | 4.790 | Industrial | \$56.49 | 19.16 | 0 |
| Future | 049-080-81 | 5.190 | Industrial | \$56.49 | 20.76 | 0 |
| Future | 049-080-82 | 0.551 | Industrial | \$56.49 | 2.20 | 0 |
| Future | 049-080-83 | 38.530 | Industrial | \$56.49 | 154.12 | 0 |
| Future | 049-040-19 | 10.000 | Industrial | \$56.49 | 40.00 | 0 |
| Future | 049-040-47 | 27.130 | Industrial | \$56.49 | 108.52 | 0 |
| | TOTAL: | 122.603 | | | 490.41 | \$ 0.00 |

MAXIMUM ASSESSMENT ROLL

| ZONE | APN | Acreage | Type | AMT PER dueF | dueF | FY 2007/08 MAX ASSESSMENT |
|--------|---------------------|----------------|------------|-----------------|---------------|------------------------------|
| 13 | 049-040-091 | 13.820 | Industrial | \$96.82 | 55.28 | \$5,352.20 |
| 13 | 049-080-016 | 5.000 | Industrial | \$96.82 | 20.00 | \$1,936.40 |
| 13 | Por. Of 049-080-017 | 0.459 | Industrial | \$96.82 | 1.84 | \$178.14 |
| 13 | Por. Of 049-080-017 | 0.571 | Industrial | \$96.82 | 2.28 | \$220.74 |
| 13 | Por. Of 049-080-017 | 0.570 | Industrial | \$96.82 | 2.28 | \$220.74 |
| 13 | Por. Of 049-080-017 | 0.606 | Industrial | \$96.82 | 2.42 | \$234.30 |
| 13 | Por. Of 049-080-017 | 1.917 | Industrial | \$96.82 | 7.67 | \$742.60 |
| 13 | Por. Of 049-080-017 | 0.572 | Industrial | \$96.82 | 2.29 | \$221.72 |
| | Sub-Total | 23.515 | | | 94.06 | \$9,106.84 |
| Future | 049-040-92 | 0.832 | Industrial | \$96.82 | 3.33 | 0 |
| Future | 049-080-05 | 13.500 | Industrial | \$96.82 | 54.00 | 0 |
| Future | 049-080-07 | 4.490 | Industrial | \$96.82 | 17.96 | 0 |
| Future | 049-080-18 | 5.000 | Industrial | \$96.82 | 20.00 | 0 |
| Future | 049-080-19 | 5.000 | Industrial | \$96.82 | 20.00 | 0 |
| Future | 049-080-28 | 5.000 | Industrial | \$96.82 | 20.00 | 0 |
| Future | 049-080-74 | 2.590 | Industrial | \$96.82 | 10.36 | 0 |
| Future | 049-080-77 | 4.790 | Industrial | \$96.82 | 19.16 | 0 |
| Future | 049-080-81 | 5.190 | Industrial | \$96.82 | 20.76 | 0 |
| Future | 049-080-82 | 0.551 | Industrial | \$96.82 | 2.20 | 0 |
| Future | 049-080-83 | 38.530 | Industrial | \$96.82 | 154.12 | 0 |
| Future | 049-040-19 | 10.000 | Industrial | \$96.82 | 40.00 | 0 |
| Future | 049-040-47 | 27.130 | Industrial | \$96.82 | 108.52 | 0 |
| | TOTAL: | 122.603 | | | 490.41 | \$ 0.00 |