



## RECLAMATION DISTRICT 900

Post Office Box 673

West Sacramento, CA 95691

PH: (916) 371-1483 • email: [wsrcd@pacbell.net](mailto:wsrcd@pacbell.net)

June 7, 2019

Christine Crawford, AICP  
Executive Officer, Yolo LAFCo

RE: RD 900 Suggested Split of RD 537 Prop 218 Assessment

Dear Ms. Crawford,

You have asked RD 900 and RD 537 to evaluate the required yearly assessment needed to adequately maintain the internal drainage facilities and conduct levee maintenance for the urban portion of RD 537 south of the Sacramento Weir and suggest a split of the existing Prop 218 assessment. RD 900 has worked with RD 537's staff and engineer of record to fulfill that request. Below is what we believe is an appropriate split, based on a robust budget, which will allow for contingency savings and yearly increases to account for inflation.

The existing RD 537 assessment authorizes a fee up to \$0.72/\$100 in assessed value. When the urban portion of RD 537 detaches and is annexed by RD 900, our proposal suggests the urban portion of the RD 537 assessment district would be split into two, with a portion going to the City and a portion going to RD 900.

The City's portion would be based on the attached recommended budget for maintaining the urban portion of the RD 537 internal drainage system, which is \$50,000 per year or \$0.126/\$100 in assessed value. To allow for the increased administrative overhead and a contingency fund, RD 900 is recommending that the City's portion of the assessment range be limited to a maximum of \$0.165/\$100 of assessed valuation, or \$65,610 per year. This exceeds what our cost estimates show is necessary to maintain the system by \$15,610 to allow for administrative overhead, contingency, and increases to account for inflation.

Based on the 2018 DWR formula for O&M (\$60,000 per levee mile @ 1.8mi for the City portion of RD 537), \$108,000 would be needed for maintaining the City portion of RD 537 levees. However, levee standards have been changing rapidly, encroachments and enforcement will start making that number go up, as will the increasing homeless issue. Under the suggested split, RD 900's portion of the

assessment range would be limited to a maximum of \$0.555/\$100 or \$220,489, allowing RD 900 to keep pace with the changing regulatory environment.



Kenric Jameson, PG  
General Manger

Reclamation District 537 Internal Drainage Costs for Area South of the Sacramento Bypass

Average Annual Costs (\$)	Description of Item
5,000	Annual Pump Maintenance and Repairs
1,000	Site Repairs and Maintenance
1,000	Supplies and Materials
11,500	Average Annual Utilities
500	Fuel Reconditioning every 3 years
1,500	Fuel and Oil
2,400	Pipeline Inspection and Testing (Every 5 years)
5,600	Pump Rebuild Costs for (4) (10 year schedule, \$14,000 per)
3,200	Motor Rebuild Costs for (4) (10 year schedule, \$8,000 per)
1,600	Diesel Engine Rebuild costs (2) (10 year schedule, \$8,000 per)
2,500	Wilbur Ellis, Herbicides and Rodent Control Products
2,500	WM Mattos Herbicide Application
7,500	Hardesty Annual Cost to Clean out 1 side of the 2.3 miles of Canal at 1/2 mile per day (5 days total at \$1600/day and 2 mobilizations at \$300 each)
4,200	1 Week of Hand Clearing for a Crew of 2 and Support Equipment

50,000

12,500 Management, Administration & Contingency (25%)

62,500 Total

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
004016	014-793-068	0.950		725 Riverpoint Court, LLC c/o Giltner Realty Advisors 9034 West Sunset Boulevard West Hollywood, CA 90069	2.83	22,500.00	60,491.25	0.165/100	100.00	
			0.950				60,491.25			100.00
004016	014-794-010	5.000		875 885 895 Stillwater Partnership, GP c/o Charles Sylva P.O. Box 163417 Sacramento, CA 95816-3206	2.83	22,500.00	318,375.00	0.165/100	526.00	
			5.000				318,375.00			526.00
004016	014-660-016	9.760		Bayer Cropscience LP	2.83	22,500.00	621,468.00	0.165/100	1,026.00	
004016	014-670-002	5.263		c/o Ducharme, McMillen & Associates P.O. Box 80615 Indianapolis, IN 46280-0615	2.83	22,500.00	335,121.53	0.165/100	553.00	
			15.023				956,589.53			1,579.00
004016	014-793-013	1.356		BP West Coast Products, LLC & Property Tax #05731 P.O. Box 3092 Houston, TX 77253	2.83	22,500.00	86,343.30	0.165/100	143.00	
			1.356				86,343.30			143.00
004016	014-670-022	10.080		BRE Delta Industrial Sac, LP c/o Property Tax P.O. Box A-3879 Chicago, IL 60690	2.83	22,500.00	641,844.00	0.165/100	1,060.00	
			10.080				641,844.00			1,060.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-680-010	2.600		BRE Polygon Property Owner, LLC c/o Property Tax - Hotels DBA Hampton Inn & Suites P.O. Box A-3956 Chicago, IL 60690-3956	2.83	22,500.00	165,555.00		0.165/100	274.00	
			2.600					165,555.00			274.00
004016	014-794-006	2.980		BRE/ESA P Portfolio, LLC Attn: Extended Stay Hotels dba: Exended Stay America #8986 P.O. Box 49550 Charlotte, NC 28277-9550	2.83	22,500.00	189,751.50		0.165/100	314.00	
			2.980					189,751.50			314.00
004016	014-792-003	5.993		Buzz Oates Enterprises II GP c/o Buzz Oates Group of Companies 555 Capitol Mall, 9th Floor Sacramento, CA 95814-4503	2.83	22,500.00	381,604.28		0.165/100	630.00	
			5.993					381,604.28			630.00
004016	014-793-042	2.180		Buzz Oates LLC, Etal	2.83	22,500.00	138,811.50		0.165/100	230.00	
004016	014-793-086	0.810		c/o Buzz Oates Group of Companies 555 Capitol Mall, 9th Floor Sacramento, CA 95814-4503	2.83	22,500.00	51,576.75		0.165/100	86.00	
			2.990					190,388.25			316.00
004016	014-794-007	6.887		C and E Holdings, LLC 3801 Airport Way South Seattle, WA 98124	2.83	22,500.00	438,529.73		0.165/100	724.00	
			6.887					438,529.73			724.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
004016	014-792-005	2.110		Calif. Corr. Peace Office. Assoc. Attn: Property Tax Department 755 Riverpoint Drive, Suite 200 West Sacramento, CA 95605-1634	2.83	22,500.00	134,354.25	0.165/100	222.00	
			2.110				134,354.25			222.00
087042	014-600-006	3.530		<b>COUNTY ADDRESS:</b>	0.00	1,500.00	0.00	0.165/100	0.00	
004096	014-600-007	6.420		California, State of	2.03	15,000.00	195,489.00	0.165/100	323.00	
004016	014-600-008	161.600		Highway Patrol Academy	2.03	15,000.00	4,920,720.00	0.165/100	8,120.00	
004016	014-600-033	148.180		3500 Reed Avenue	2.03	15,000.00	4,512,081.00	0.165/100	7,445.00	
004016	014-600-065	133.310		West Sacramento, CA 95605-1677	2.03	15,000.00	4,059,289.50	0.165/100	6,698.00	
			453.040	<b>BILLING ADDRESS (PER CHP):</b> California Highway Patrol Facilities Section c/o Lisa Rojo 601 North 7th Street Sacramento, CA 95811			13,687,579.50			22,586.00
004016	014-794-003	0.690		CFT Developments, LLC Attn.: Mecky Wong 1683 Walnut Grove Avenue Rosemead, CA 91770-3711	2.83	22,500.00	43,935.75	0.165/100	73.00	
			0.690				43,935.75			73.00
004016	014-794-005	0.810		CNL Funding 2000-A L P c/o Jack In The Box, Inc. 9330 Balboa Avenue San Diego, CA 92123-1516	2.83	22,500.00	51,576.75	0.165/100	86.00	
			0.810				51,576.75			86.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
004016	014-794-008	4.978		CRS&M II, LLC c/o Robert Humphreys 425 S. Hacienda Boulevard City of Industry, CA 91745	2.83	22,500.00	316,974.15	0.165/100	524.00	
			4.978				316,974.15			524.00
004016	014-660-013	4.630		Cummins Pacific, LLC dba Cummins Sales & Service 1939 Deere Avenue Irvine, CA 92606-4818	2.83	22,500.00	294,815.25	0.165/100	487.00	
			4.630				294,815.25			487.00
004016	014-793-041	1.230		Excel Riverpoint, LP	2.83	22,500.00	78,320.25	0.165/100	130.00	
004016	014-793-052	0.780		17140 Bernardo Center Drive, #330	2.83	22,500.00	49,666.50	0.165/100	82.00	
004016	014-793-053	0.610		San Diego, CA 92128	2.83	22,500.00	38,841.75	0.165/100	65.00	
004016	014-793-054	1.310			2.83	22,500.00	83,414.25	0.165/100	138.00	
004016	014-793-055	2.150			2.83	22,500.00	136,901.25	0.165/100	226.00	
004016	014-793-069	2.620			2.83	22,500.00	166,828.50	0.165/100	276.00	
004016	014-793-071	1.250			2.83	22,500.00	79,593.75	0.165/100	132.00	
004016	014-793-072	0.820			2.83	22,500.00	52,213.50	0.165/100	87.00	
004016	014-793-073	1.510			2.83	22,500.00	96,149.25	0.165/100	159.00	
004016	014-793-074	1.890			2.83	22,500.00	120,345.75	0.165/100	199.00	
004016	014-793-075	0.750			2.83	22,500.00	47,756.25	0.165/100	79.00	
004016	014-793-077	0.820			2.83	22,500.00	52,213.50	0.165/100	87.00	
004016	014-793-088	1.740			2.83	22,500.00	110,794.50	0.165/100	183.00	
			17.480				1,113,039.00			1,843.00
004016	014-670-014	24.689		Harsch Investment Corporation ATTN: TAX DEPT P.O. Box 2708 Portland, OR 97208-2708	2.83	22,500.00	1,572,072.08	0.165/100	2,594.00	
			24.689				1,572,072.08			2,594.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Total Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-650-003	6.680		Harsch Investment Prop., LLC	2.83	22,500.00	425,349.00		0.165/100		702.00
004016	014-650-005	10.520		ATTN: Tax Department	2.83	22,500.00	669,861.00		0.165/100		1,106.00
004016	014-650-006	8.450		P.O. Box 2708	2.83	22,500.00	538,053.75		0.165/100		888.00
004016	014-650-007	8.670		Portland, OR 97208-2708	2.83	22,500.00	552,062.25		0.165/100		911.00
004016	014-650-008	9.140			2.83	22,500.00	581,989.50		0.165/100		961.00
004016	014-660-008	2.707			2.83	22,500.00	172,368.23		0.165/100		285.00
004016	014-660-017	12.340			2.83	22,500.00	785,749.50		0.165/100		1,297.00
004016	014-660-018	11.460			2.83	22,500.00	729,715.50		0.165/100		1,205.00
004016	014-670-025	4.620			2.83	22,500.00	294,178.50		0.165/100		486.00
004016	014-670-026	5.450			2.83	22,500.00	347,028.75		0.165/100		573.00
			80.037					5,096,355.98			8,414.00
004016	014-794-002	0.600		Heritage Partners II, LLC c/o Ray Stone, Inc. 550 Howe Avenue, Suite 100 Sacramento, CA 95825	2.83	22,500.00	38,205.00		0.165/100		64.00
			0.600					38,205.00			64.00
004016	014-794-009	5.022		Hofmann, Harry W. Test Trust, Etal P.O. Box 787 Concord, CA 94522	2.83	22,500.00	319,775.85		0.165/100		528.00
			5.022					319,775.85			528.00
004016	014-793-056	12.250		Home Depot USA, Inc. Attn: Property Tax Department DBA Home Depot #1846 P.O. Box 105842 Atlanta, GA 30348-5842	2.83	22,500.00	780,018.75		0.165/100		1,288.00
			12.250					780,018.75			1,288.00



**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Total Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-792-007	2.080		Idexx Veterinary Services, Inc. Attention: Tax Department 1 Idexx Drive Westbrook, ME 04092	2.83	22,500.00	132,444.00		0.165/100	219.00	
			2.080					132,444.00			219.00
004016	014-670-027	3.390		IF Properties LLC Attn: John Ingoglia 2208 29th Street, Suite 100 Sacramento, CA 95817-1129	2.83	22,500.00	215,858.25		0.165/100	357.00	
			3.390					215,858.25			357.00
004016	014-793-029	20.220		IKEA Property, Inc.	2.83	22,500.00	1,287,508.50		0.165/100	2,125.00	
004016	014-793-030	4.820		c/o IKEA North America Services, LLC ATTN: Tax Department 420 Alan Wood Road Conshohocken, PA 19428	2.83	22,500.00	306,913.50		0.165/100	507.00	
			25.040					1,594,422.00			2,632.00
004016	014-793-031	0.930		In-N-Out Burgers Attention: Real Estate Department dba: In-N-Out Burger #225 West Sacramento 13502 Hamburger Lane Baldwin Park, CA 91706-5885	2.83	22,500.00	59,217.75		0.165/100	98.00	
			0.930					59,217.75			98.00
004016	014-794-013	1.278		Kilgour Asset Management LLC	2.83	22,500.00	81,376.65		0.165/100	135.00	
004016	014-794-014	1.501		4201 Garden Highway Sacramento, CA 95834	2.83	22,500.00	95,576.18		0.165/100	158.00	
			2.779					176,952.83			293.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
				Benefit Factor	Value per Acre					
004016	014-794-015	4.693	Kilgour Asset Management, LLC c/o Francis A. Kilgour 929 Stillwater Road West Sacramento, CA 95605	2.83	22,500.00	298,826.78		0.165/100	494.00	
		4.693				298,826.78				494.00
004016	014-793-038	1.070	LTD Properties, LLC DBA Taco Bell #28753 4306 Sisk Road, Suite A Modesto, CA 95356	2.83	22,500.00	68,132.25		0.165/100	113.00	
		1.070				68,132.25				113.00
000002	S.B.E. 2274-57-002-1  <b>COUNTY UNITARY # 799-000-060-000</b>	9.999	MCI Communications Services, Inc. P.O. Box 521807 Longwood, FL 32752	2.83	22,500.00	636,686.33		0.165/100	1,051.00	
		9.999				636,686.33				1,051.00
004016	014-793-001	2.103	Micnan, LLC dba: Reed Avenue Shell 1111 Exposition Boulevard, Suite 600 Sacramento, CA 95815	2.83	22,500.00	133,908.53		0.165/100	221.00	
		2.103				133,908.53				221.00
004016	014-794-012	4.125	Motor Cargo c/o BT OH LLC/Corp RE Dept. 55 Glenlake Parkway, NE Atlanta, GA 30328-3474	2.83	22,500.00	262,659.38		0.165/100	434.00	
		4.125				262,659.38				434.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Total Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-794-011	2.000		National Retail Properties, LP c/o Ingrid Irvin 450 South Orange Avenue, Suite 900 Orlando, FL 32801	2.83	22,500.00	127,350.00		0.165/100	211.00	
			2.000					127,350.00			211.00
004016	014-680-016	2.197		Nihal Development, LLC	2.83	22,500.00	139,893.98		0.165/100	231.00	
004016	014-680-017	2.244		14420 Bevan Street	2.83	22,500.00	142,886.70		0.165/100	236.00	
004016	014-680-018	1.792		Sloughouse, CA 95683	2.83	22,500.00	114,105.60		0.165/100	189.00	
004016	014-680-019	1.943			2.83	22,500.00	123,720.53		0.165/100	205.00	
			8.176					520,606.80			861.00
004016	014-792-004	6.858		Occupational-UrgentCare Health Sys. c/o G & E Real Estate Mgmt. Services Attn: Richard Grbic (Agent for Aetna Life Ins. Co.) 151 Farmington Avenue, RT 81 Hartford, CT 06156	2.83	22,500.00	436,683.15		0.165/100	721.00	
			6.858					436,683.15			721.00
000001	S.B.E. 135-57-035-01  <b>COUNTY UNITARY # 799-000-000-000</b>	5.419		Pacific Gas and Electric Company c/o Tax Department/Mail Code: B12G P.O. Box 7054 San Francisco, CA 94120-7054	2.83	22,500.00	345,054.83		0.165/100	570.00	
			5.419					345,054.83			570.00
004016	014-793-063	9.310		Pac West Office Equities, LP c/o Buzz Oates Management Services 555 Capitol Mall, Suite 900 Sacramento, CA 95814-4503	2.83	22,500.00	592,814.25		0.165/100	979.00	
			9.310					592,814.25			979.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
004016	014-794-004	1.000		Patel, Robert B. P.O. Box 80 Franklin Park, NJ 08823	2.83	22,500.00	63,675.00	0.165/100	106.00	
			1.000				63,675.00			106.00
004016	014-660-014	7.640		Ramco Properties, LP c/o Frank C. Ramos 1450-B Harbor Boulevard West Sacramento, CA 95691	2.83	22,500.00	486,477.00	0.165/100	803.00	
			7.640				486,477.00			803.00
081016	014-600-009	10.800		RECLAMATION DISTRICT NO. 537	0.00	1,500.00	0.00	0.165/100	0.00	
004016	014-600-071	46.025		ATTN: Ken Ruzich P.O. Box 822 West Sacramento, CA 95691	0.00	22,500.00	0.00	0.165/100	0.00	
			56.825				0.00			0.00
004016	014-794-001	1.500		Reed Avenue Foodmart, Inc. dba: Reed Avenue Foodmart 705 Harbor Pointe Place West Sacramento, CA 95691	2.83	22,500.00	95,512.50	0.165/100	158.00	
			1.500				95,512.50			158.00
004016	014-600-015	2.000		Riparian Lands Trust	0.00	1,500.00	0.00	0.165/100	0.00	
004016	014-600-034	1.400		Elkhorn Landing, LLC, Trust 116 Village Boulevard, Suite 200 Princeton, NJ 08540-5700	0.00	1,500.00	0.00	0.165/100	0.00	
			3.400				0.00			0.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
000002	a portion of- S.B.E. 898-57-12-1	27.420		Sierra Northern Railway 341 Industrial Way Woodland, CA 95776-6202	2.00	1,000.00	54,840.00	0.165/100	91.00	
000002	a portion of- S.B.E. 898-57-11-1	5.050			2.00	1,000.00	10,100.00	0.165/100	25.00	0.00
000002	S.B.E. 898-57-11-2	0.030			0.00	1,000.00	0.00	0.165/100	0.00	
000002	S.B.E. 898-57-11-3	0.030		<b>COUNTY UNITARY #</b>	0.00	1,000.00	0.00	0.165/100	0.00	
000002	S.B.E. 898-57-11-4	13.930		<b>799-000-053-000</b>	2.00	1,000.00	27,860.00	0.165/100	46.00	
			46.460					92,800.00		162.00
004016	014-793-087	1.190		SMBC Leasing & Finance, Inc. 277 Park Avenue New York, NY 10172	2.83	22,500.00	75,773.25	0.165/100	126.00	
			1.190					75,773.25		126.00
004016	014-680-008	4.176		Smith, Deborah J., Trust, Etal 12705 Indian Oaks Dr. Bella Vista, CA 96008	2.83	22,500.00	265,906.80	0.165/100	439.00	
			4.176					265,906.80		439.00
004016	014-680-009	7.950		SN Properties Partnership 1121 SW Salmon Street Portland, OR 97205	2.83	22,500.00	506,216.25	0.165/100	836.00	
			7.950					506,216.25		836.00
004016	014-670-021	2.850		Sueno 67, LLC 866 Embarcadero Drive West Sacramento, CA 95605	2.83	22,500.00	181,473.75	0.165/100	300.00	
			2.850					181,473.75		300.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
004016	014-680-014	24.830		Tonys Fine Foods dba California Cold Logistics 825 Riverside Avenue West Sacramento, CA 95605	2.83	22,500.00	1,581,050.25	0.165/100	2,609.00	
			24.830				1,581,050.25			2,609.00
004016	014-791-004	16.872		Tulloch Construction, Inc. P.O. Box 11046 Oakland, CA 94611-1046	2.83	22,500.00	1,074,324.60	0.165/100	1,773.00	
			16.872				1,074,324.60			1,773.00
004016	014-660-009	4.315		UB (TA-Sacramento), LLC c/o Brennan Investment Management, LLC 9450 Bryn Mawr Avenue, Suite 750 Rosemont, IL 60018-5253	2.83	22,500.00	274,757.63	0.165/100	454.00	
			4.315				274,757.63			454.00
000002	S.B.E. 843-57-11-5	2.500		Union Pacific Railroad Company	2.00	1,000.00	5,000.00	0.165/100	25.00	
000002	S.B.E. 872-57-4B-19	6.114		c/o Tax Department 1400 Douglas Street, Stop 1640 Omaha, NE 68179-1640	0.00	1,000.00	0.00	0.165/100	0.00	
	<b>COUNTY UNITARY # 799-000-041-000</b>		8.614				5,000.00			25.00
004016	014-792-006	5.000		UPN Stations Group, Inc. c/o Ryan Inc./Attn.: Terri White 2800 Post Oak Blvd., #4200 Houston, TX 77056	2.83	22,500.00	318,375.00	0.165/100	526.00	
			5.000				318,375.00			526.00

**2018 - 2019  
RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL  
PARCELS WITHIN CITY LIMITS  
(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)  
INTERNAL DRAINAGE CITY of WEST SAC**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.165/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-793-066	22.030		Wal-Mart Real Estate Business Trust Attn: Property Tax Department DBA - Wal-Mart Store #3652 P.O. Box 8050 M/S 0555 Bentonville, AR 72712-8050	2.83	22,500.00	1,402,760.25		0.165/100		2,315.00
			22.030					1,402,760.25			2,315.00
004016	014-791-001	1.092		West Sacramento, City of	2.83	20,000.00	61,807.20		0.165/100		102.00
004016	014-791-002	0.550		Attention: Director of Finance	2.83	20,000.00	31,130.00		0.165/100		52.00
004016	014-791-003	6.634		1110 W. Capitol Avenue	2.83	20,000.00	375,484.40		0.165/100		620.00
004016	014-792-001	1.826		West Sacramento, CA 95691	2.83	20,000.00	103,351.60		0.165/100		171.00
004016	014-792-002	4.318			2.83	20,000.00	244,398.80		0.165/100		404.00
			14.420					816,172.00			1,349.00
		977.24	977.24				\$39,720,065.51	\$39,720,065.51		\$65,610.00	\$65,610.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-793-068	0.950		725 Riverpoint Court, LLC c/o Giltner Realty Advisors 9034 West Sunset Boulevard West Hollywood, CA 90069	2.83	22,500.00	60,491.25		0.555/100	336.00	
			0.950				60,491.25				336.00
004016	014-794-010	5.000		875 885 895 Stillwater Partnership, GP c/o Charles Sylva P.O. Box 163417 Sacramento, CA 95816-3206	2.83	22,500.00	318,375.00		0.555/100	1,767.00	
			5.000				318,375.00				1,767.00
004016	014-660-016	9.760		Bayer Cropscience LP c/o Ducharme, McMillen & Associates P.O. Box 80615 Indianapolis, IN 46280-0615	2.83	22,500.00	621,468.00		0.555/100	3,450.00	
004016	014-670-002	5.263			2.83	22,500.00	335,121.53		0.555/100	1,860.00	
			15.023				956,589.53				5,310.00
004016	014-793-013	1.356		BP West Coast Products, LLC & Property Tax #05731 P.O. Box 3092 Houston, TX 77253	2.83	22,500.00	86,343.30		0.555/100	480.00	
			1.356				86,343.30				480.00
004016	014-670-022	10.080		BRE Delta Industrial Sac, LP c/o Property Tax P.O. Box A-3879 Chicago, IL 60690	2.83	22,500.00	641,844.00		0.555/100	3,563.00	
			10.080				641,844.00				3,563.00



**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-680-010	2.600		BRE Polygon Property Owner, LLC c/o Property Tax - Hotels DBA Hampton Inn & Suites P.O. Box A-3956 Chicago, IL 60690-3956	2.83	22,500.00	165,555.00		0.555/100	919.00	
			2.600					165,555.00			919.00
004016	014-794-006	2.980		BRE/ESA P Portfolio, LLC Attn: Extended Stay Hotels dba: Exended Stay America #8986 P.O. Box 49550 Charlotte, NC 28277-9550	2.83	22,500.00	189,751.50		0.555/100	1,054.00	
			2.980					189,751.50			1,054.00
004016	014-792-003	5.993		Buzz Oates Enterprises II GP c/o Buzz Oates Group of Companies 555 Capitol Mall, 9th Floor Sacramento, CA 95814-4503	2.83	22,500.00	381,604.28		0.555/100	2,118.00	
			5.993					381,604.28			2,118.00
004016	014-793-042	2.180		Buzz Oates LLC, Etal	2.83	22,500.00	138,811.50		0.555/100	771.00	
004016	014-793-086	0.810		c/o Buzz Oates Group of Companies 555 Capitol Mall, 9th Floor Sacramento, CA 95814-4503	2.83	22,500.00	51,576.75		0.555/100	287.00	
			2.990					190,388.25			1,058.00
004016	014-794-007	6.887		C and E Holdings, LLC 3801 Airport Way South Seattle, WA 98124	2.83	22,500.00	438,529.73		0.555/100	2,434.00	
			6.887					438,529.73			2,434.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-792-005	2.110		Calif. Corr. Peace Office. Assoc. Attn: Property Tax Department 755 Riverpoint Drive, Suite 200 West Sacramento, CA 95605-1634	2.83	22,500.00	134,354.25		0.555/100	746.00	
			2.110					134,354.25			746.00
087042	014-600-006	3.530		<b>COUNTY ADDRESS:</b>	0.00	1,500.00	0.00		0.555/100	0.00	
004096	014-600-007	6.420		California, State of	2.03	15,000.00	195,489.00		0.555/100	1,085.00	
004016	014-600-008	161.600		Highway Patrol Academy	2.03	15,000.00	4,920,720.00		0.555/100	27,310.00	
004016	014-600-033	148.180		3500 Reed Avenue	2.03	15,000.00	4,512,081.00		0.555/100	25,043.00	
004016	014-600-065	133.310		West Sacramento, CA 95605-1677	2.03	15,000.00	4,059,289.50		0.555/100	22,530.00	
			453.040	<b>BILLING ADDRESS (PER CHP):</b> California Highway Patrol Facilities Section c/o Lisa Rojo 601 North 7th Street Sacramento, CA 95811							
								13,687,579.50			75,968.00
004016	014-794-003	0.690		CFT Developments, LLC Attn.: Mecky Wong 1683 Walnut Grove Avenue Rosemead, CA 91770-3711	2.83	22,500.00	43,935.75		0.555/100	244.00	
			0.690					43,935.75			244.00
004016	014-794-005	0.810		CNL Funding 2000-A L P c/o Jack In The Box, Inc. 9330 Balboa Avenue San Diego, CA 92123-1516	2.83	22,500.00	51,576.75		0.555/100	287.00	
			0.810					51,576.75			287.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-794-008	4.978		CRS&M II, LLC c/o Robert Humphreys 425 S. Hacienda Boulevard City of Industry, CA 91745	2.83	22,500.00	316,974.15		0.555/100		1,760.00
			4.978					316,974.15			1,760.00
004016	014-660-013	4.630		Cummins Pacific, LLC dba Cummins Sales & Service 1939 Deere Avenue Irvine, CA 92606-4818	2.83	22,500.00	294,815.25		0.555/100		1,637.00
			4.630					294,815.25			1,637.00
004016	014-793-041	1.230		Excel Riverpoint, LP	2.83	22,500.00	78,320.25		0.555/100		435.00
004016	014-793-052	0.780		17140 Bernardo Center Drive, #330	2.83	22,500.00	49,666.50		0.555/100		276.00
004016	014-793-053	0.610		San Diego, CA 92128	2.83	22,500.00	38,841.75		0.555/100		216.00
004016	014-793-054	1.310			2.83	22,500.00	83,414.25		0.555/100		463.00
004016	014-793-055	2.150			2.83	22,500.00	136,901.25		0.555/100		760.00
004016	014-793-069	2.620			2.83	22,500.00	166,828.50		0.555/100		926.00
004016	014-793-071	1.250			2.83	22,500.00	79,593.75		0.555/100		442.00
004016	014-793-072	0.820			2.83	22,500.00	52,213.50		0.555/100		290.00
004016	014-793-073	1.510			2.83	22,500.00	96,149.25		0.555/100		534.00
004016	014-793-074	1.890			2.83	22,500.00	120,345.75		0.555/100		668.00
004016	014-793-075	0.750			2.83	22,500.00	47,756.25		0.555/100		266.00
004016	014-793-077	0.820			2.83	22,500.00	52,213.50		0.555/100		290.00
004016	014-793-088	1.740			2.83	22,500.00	110,794.50		0.555/100		615.00
			17.480					1,113,039.00			6,181.00
004016	014-670-014	24.689		Harsch Investment Corporation ATTN: TAX DEPT P.O. Box 2708 Portland, OR 97208-2708	2.83	22,500.00	1,572,072.08		0.555/100		8,726.00
			24.689					1,572,072.08			8,726.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Total Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-650-003	6.680		Harsch Investment Prop., LLC	2.83	22,500.00	425,349.00		0.555/100		2,361.00
004016	014-650-005	10.520		ATTN: Tax Department	2.83	22,500.00	669,861.00		0.555/100		3,718.00
004016	014-650-006	8.450		P.O. Box 2708	2.83	22,500.00	538,053.75		0.555/100		2,987.00
004016	014-650-007	8.670		Portland, OR 97208-2708	2.83	22,500.00	552,062.25		0.555/100		3,064.00
004016	014-650-008	9.140			2.83	22,500.00	581,989.50		0.555/100		3,231.00
004016	014-660-008	2.707			2.83	22,500.00	172,368.23		0.555/100		957.00
004016	014-660-017	12.340			2.83	22,500.00	785,749.50		0.555/100		4,361.00
004016	014-660-018	11.460			2.83	22,500.00	729,715.50		0.555/100		4,050.00
004016	014-670-025	4.620			2.83	22,500.00	294,178.50		0.555/100		1,633.00
004016	014-670-026	5.450			2.83	22,500.00	347,028.75		0.555/100		1,927.00
			80.037					5,096,355.98			28,289.00
004016	014-794-002	0.600		Heritage Partners II, LLC c/o Ray Stone, Inc. 550 Howe Avenue, Suite 100 Sacramento, CA 95825	2.83	22,500.00	38,205.00		0.555/100		213.00
			0.600					38,205.00			213.00
004016	014-794-009	5.022		Hofmann, Harry W. Test Trust, Etal P.O. Box 787 Concord, CA 94522	2.83	22,500.00	319,775.85		0.555/100		1,775.00
			5.022					319,775.85			1,775.00
004016	014-793-056	12.250		Home Depot USA, Inc. Attn: Property Tax Department DBA Home Depot #1846 P.O. Box 105842 Atlanta, GA 30348-5842	2.83	22,500.00	780,018.75		0.555/100		4,330.00
			12.250					780,018.75			4,330.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
004016	014-792-007	2.080		Idexx Veterinary Services, Inc. Attention: Tax Department 1 Idexx Drive Westbrook, ME 04092	2.83	22,500.00	132,444.00	0.555/100	736.00	
			2.080				132,444.00			736.00
004016	014-670-027	3.390		IF Properties LLC Attn: John Ingoglia 2208 29th Street, Suite 100 Sacramento, CA 95817-1129	2.83	22,500.00	215,858.25	0.555/100	1,199.00	
			3.390				215,858.25			1,199.00
004016	014-793-029	20.220		IKEA Property, Inc.	2.83	22,500.00	1,287,508.50	0.555/100	7,146.00	
004016	014-793-030	4.820		c/o IKEA North America Services, LLC ATTN: Tax Department 420 Alan Wood Road Conshohocken, PA 19428	2.83	22,500.00	306,913.50	0.555/100	1,704.00	
			25.040				1,594,422.00			8,850.00
004016	014-793-031	0.930		In-N-Out Burgers Attention: Real Estate Department dba: In-N-Out Burger #225 West Sacramento 13502 Hamburger Lane Baldwin Park, CA 91706-5885	2.83	22,500.00	59,217.75	0.555/100	329.00	
			0.930				59,217.75			329.00
004016	014-794-013	1.278		Kilgour Asset Management LLC	2.83	22,500.00	81,376.65	0.555/100	452.00	
004016	014-794-014	1.501		4201 Garden Highway Sacramento, CA 95834	2.83	22,500.00	95,576.18	0.555/100	531.00	
			2.779				176,952.83			983.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-794-015	4.693		Kilgour Asset Management, LLC c/o Francis A. Kilgour 929 Stillwater Road West Sacramento, CA 95605	2.83	22,500.00	298,826.78		0.555/100	1,659.00	
			4.693					298,826.78			1,659.00
004016	014-793-038	1.070		LTD Properties, LLC DBA Taco Bell #28753 4306 Sisk Road, Suite A Modesto, CA 95356	2.83	22,500.00	68,132.25		0.555/100	379.00	
			1.070					68,132.25			379.00
000002	S.B.E. 2274-57-002-1  <b>COUNTY UNITARY # 799-000-060-000</b>	9.999		MCI Communications Services, Inc. P.O. Box 521807 Longwood, FL 32752	2.83	22,500.00	636,686.33		0.555/100	3,534.00	
			9.999					636,686.33			3,534.00
004016	014-793-001	2.103		Micnan, LLC dba: Reed Avenue Shell 1111 Exposition Boulevard, Suite 600 Sacramento, CA 95815	2.83	22,500.00	133,908.53		0.555/100	744.00	
			2.103					133,908.53			744.00
004016	014-794-012	4.125		Motor Cargo c/o BT OH LLC/Corp RE Dept. 55 Glenlake Parkway, NE Atlanta, GA 30328-3474	2.83	22,500.00	262,659.38		0.555/100	1,458.00	
			4.125					262,659.38			1,458.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
				Benefit Factor	Value per Acre					
004016	014-794-011	2.000	National Retail Properties, LP c/o Ingrid Irvin 450 South Orange Avenue, Suite 900 Orlando, FL 32801	2.83	22,500.00	127,350.00		0.555/100	707.00	
		2.000					127,350.00			707.00
004016	014-680-016	2.197	Nihal Development, LLC	2.83	22,500.00	139,893.98		0.555/100	777.00	
004016	014-680-017	2.244	14420 Bevan Street	2.83	22,500.00	142,886.70		0.555/100	794.00	
004016	014-680-018	1.792	Sloughouse, CA 95683	2.83	22,500.00	114,105.60		0.555/100	634.00	
004016	014-680-019	1.943		2.83	22,500.00	123,720.53		0.555/100	687.00	
		8.176					520,606.80			2,892.00
004016	014-792-004	6.858	Occupational-UrgentCare Health Sys. c/o G & E Real Estate Mgmt. Services Attn: Richard Grbic (Agent for Aetna Life Ins. Co.) 151 Farmington Avenue, RT 81 Hartford, CT 06156	2.83	22,500.00	436,683.15		0.555/100	2,424.00	
		6.858					436,683.15			2,424.00
000001	S.B.E. 135-57-035-01  <b>COUNTY UNITARY # 799-000-000-000</b>	5.419	Pacific Gas and Electric Company c/o Tax Department/Mail Code: B12G P.O. Box 7054 San Francisco, CA 94120-7054	2.83	22,500.00	345,054.83		0.555/100	1,916.00	
		5.419					345,054.83			1,916.00
004016	014-793-063	9.310	Pac West Office Equities, LP c/o Buzz Oates Management Services 555 Capitol Mall, Suite 900 Sacramento, CA 95814-4503	2.83	22,500.00	592,814.25		0.555/100	3,291.00	
		9.310					592,814.25			3,291.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
004016	014-794-004	1.000		Patel, Robert B. P.O. Box 80 Franklin Park, NJ 08823	2.83	22,500.00	63,675.00	0.555/100	354.00	
			1.000				63,675.00			354.00
004016	014-660-014	7.640		Ramco Properties, LP c/o Frank C. Ramos 1450-B Harbor Boulevard West Sacramento, CA 95691	2.83	22,500.00	486,477.00	0.555/100	2,700.00	
			7.640				486,477.00			2,700.00
081016	014-600-009	10.800		RECLAMATION DISTRICT NO. 537	0.00	1,500.00	0.00	0.555/100	0.00	
004016	014-600-071	46.025		ATTN: Ken Ruzich P.O. Box 822 West Sacramento, CA 95691	0.00	22,500.00	0.00	0.555/100	0.00	
			56.825				0.00			0.00
004016	014-794-001	1.500		Reed Avenue Foodmart, Inc. dba: Reed Avenue Foodmart 705 Harbor Pointe Place West Sacramento, CA 95691	2.83	22,500.00	95,512.50	0.555/100	531.00	
			1.500				95,512.50			531.00
004016	014-600-015	2.000		Riparian Lands Trust	0.00	1,500.00	0.00	0.555/100	0.00	
004016	014-600-034	1.400		Elkhorn Landing, LLC, Trust 116 Village Boulevard, Suite 200 Princeton, NJ 08540-5700	0.00	1,500.00	0.00	0.555/100	0.00	
			3.400				0.00			0.00



**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre				
000002	a portion of- S.B.E. 898-57-12-1	27.420		Sierra Northern Railway 341 Industrial Way Woodland, CA 95776-6202	2.00	1,000.00	54,840.00	0.555/100	305.00	
000002	a portion of- S.B.E. 898-57-11-1	5.050			2.00	1,000.00	10,100.00	0.555/100	57.00	
000002	S.B.E. 898-57-11-2	0.030		<b>COUNTY UNITARY #</b>	0.00	1,000.00	0.00	0.555/100	0.00	
000002	S.B.E. 898-57-11-3	0.030		<b>799-000-053-000</b>	0.00	1,000.00	0.00	0.555/100	0.00	
000002	S.B.E. 898-57-11-4	13.930			2.00	1,000.00	27,860.00	0.555/100	155.00	
			46.460					92,800.00		517.00
004016	014-793-087	1.190		SMBC Leasing & Finance, Inc. 277 Park Avenue New York, NY 10172	2.83	22,500.00	75,773.25	0.555/100	421.00	
			1.190					75,773.25		421.00
004016	014-680-008	4.176		Smith, Deborah J., Trust, Etal 12705 Indian Oaks Dr. Bella Vista, CA 96008	2.83	22,500.00	265,906.80	0.555/100	1,476.00	
			4.176					265,906.80		1,476.00
004016	014-680-009	7.950		SN Properties Partnership 1121 SW Salmon Street Portland, OR 97205	2.83	22,500.00	506,216.25	0.555/100	2,810.00	
			7.950					506,216.25		2,810.00
004016	014-670-021	2.850		Sueno 67, LLC 866 Embarcadero Drive West Sacramento, CA 95605	2.83	22,500.00	181,473.75	0.555/100	1,008.00	
			2.850					181,473.75		1,008.00

**2018 - 2019**  
**RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL**  
**PARCELS WITHIN CITY LIMITS**  
**(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)**  
**LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-680-014	24.830		Tonys Fine Foods dba California Cold Logistics 825 Riverside Avenue West Sacramento, CA 95605	2.83	22,500.00	1,581,050.25		0.555/100	8,775.00	
			24.830					1,581,050.25			8,775.00
004016	014-791-004	16.872		Tulloch Construction, Inc. P.O. Box 11046 Oakland, CA 94611-1046	2.83	22,500.00	1,074,324.60		0.555/100	5,963.00	
			16.872					1,074,324.60			5,963.00
004016	014-660-009	4.315		UB (TA-Sacramento), LLC c/o Brennan Investment Management, LLC 9450 Bryn Mawr Avenue, Suite 750 Rosemont, IL 60018-5253	2.83	22,500.00	274,757.63		0.555/100	1,525.00	
			4.315					274,757.63			1,525.00
000002	S.B.E. 843-57-11-5	2.500		Union Pacific Railroad Company	2.00	1,000.00	5,000.00		0.555/100	28.00	
000002	S.B.E. 872-57-4B-19	6.114		c/o Tax Department 1400 Douglas Street, Stop 1640 Omaha, NE 68179-1640	0.00	1,000.00	0.00		0.555/100	0.00	
	<b>COUNTY UNITARY # 799-000-041-000</b>										
			8.614					5,000.00			28.00
004016	014-792-006	5.000		UPN Stations Group, Inc. c/o Ryan Inc./Attn.: Terri White 2800 Post Oak Blvd., #4200 Houston, TX 77056	2.83	22,500.00	318,375.00		0.555/100	1,767.00	
			5.000					318,375.00			1,767.00

**2018 - 2019  
RECLAMATION DISTRICT NO. 537 ASSESSMENT ROLL  
PARCELS WITHIN CITY LIMITS  
(APN'S: 014-60, 14-65, 14-66, 14-67, 14-68 & 14-79)  
LEVEE O&M RD900**

TRA	Parcel Description Co. Assessors No.	Acreage	Total Acreage	Name and Address of Owner	Assessment		Total Assessed Value of Parcel	Total Assessed Value	Assessment Rate	0.555/100 Assessment	Total Assessment
					Benefit Factor	Value per Acre					
004016	014-793-066	22.030		Wal-Mart Real Estate Business Trust Attn: Property Tax Department DBA - Wal-Mart Store #3652 P.O. Box 8050 M/S 0555 Bentonville, AR 72712-8050	2.83	22,500.00	1,402,760.25		0.555/100	7,786.00	
			22.030					1,402,760.25			7,786.00
004016	014-791-001	1.092		West Sacramento, City of	2.83	20,000.00	61,807.20		0.555/100	344.00	
004016	014-791-002	0.550		Attention: Director of Finance	2.83	20,000.00	31,130.00		0.555/100	173.00	
004016	014-791-003	6.634		1110 W. Capitol Avenue	2.83	20,000.00	375,484.40		0.555/100	2,084.00	
004016	014-792-001	1.826		West Sacramento, CA 95691	2.83	20,000.00	103,351.60		0.555/100	574.00	
004016	014-792-002	4.318			2.83	20,000.00	244,398.80		0.555/100	1,357.00	
			14.420					816,172.00			4,532.00
		977.24	977.24				\$39,720,065.51	\$39,720,065.51		\$220,489.00	\$220,489.00



PUBLIC FINANCE  
& MANAGEMENT  
**RESOLVED**

LARSEN WURZEL  
& Associates, Inc.

*Derek Larsen, Principal  
Seth Wurzel, Principal  
Scott Brown, Principal  
2450 Venture Oaks Way,  
Suite 240  
Sacramento, CA 95833*

# Reclamation District 900

## **Drainage Operations and Maintenance Assessment**

*FINAL ENGINEER'S REPORT*

Prepared for: Reclamation District 900  
Submission Date: June 09, 2016

## Table of Contents

1. Introduction .....	1
Background .....	1
Purpose of Engineer's Report.....	1
Report Organization .....	2
2. Authority and Process.....	3
3. Proposed Services and Funding Plan .....	5
Services Funded by the Assessment .....	5
Annual Budget for Drainage Services Provided by RD 900 .....	5
4. Assessment Methodology .....	7
General Discussion .....	7
Requirements of Proposition 218.....	7
Special Benefits vs. General Benefits.....	7
Proposed Assessment Boundary .....	8
Assessment Apportionment Methodology .....	9
Land Use Categories .....	9
Relative Damage Reduction Factor.....	10
Relative Runoff Factor .....	11
Drainage Factors .....	13
Parcel Size.....	13
Special Benefit Assessment Calculation .....	15
Example Assessment Calculations .....	15
Summary of Assessments .....	17
Special Considerations .....	20
Mobile Homes and Condominiums .....	20
Large Properties with Multiple Land Uses .....	20
Public Parcels .....	20
Assessment Exclusions.....	20
Minimum Assessment Amount.....	20
Updating the Assessment Roll .....	20

5. Assessment Administration ..... 21

    Implementation..... 21

        Schedule for Collection ..... 21

        Annual Escalation..... 21

    Appeals of Assessments Levied to Property ..... 21

        Appeals Process ..... 21

        Impact of Appeals during Formation Period..... 22

    Future Land Use Changes..... 22

6. Conclusions ..... 24

# 1. Introduction

---

## Background

Reclamation District 900 (RD 900) is responsible for operating and maintaining 14.4 miles of levees that surround West Sacramento. It is also responsible for operating and maintaining the internal drainage system (canals, ditches, pump stations, and detention basins) that collects and removes rain and storm waters to prevent flooding.

Since its formation, RD 900 has levied a property assessment under the Reclamation District Act to pay for operation and maintenance of both the levees and the internal drainage system. The levee operation and maintenance portion of the assessment was eliminated when WSAFCA adopted its flood control assessment in 2007 and committed a portion of that assessment to RD 900 for levee operation and maintenance. The remainder of the existing RD 900 assessment has been used to pay for operation and maintenance of the internal drainage system. RD 900's assessment rates have not been increased since 1990. However, in the past 26 years, the costs of operating and maintaining the internal drainage system have increased due to:

- Development (more concrete and asphalt increasing water runoff)
- Additional storm water facilities (pumps and detention ponds)
- Aging pump stations (average lifespan is 20 years) and water conveyance facilities (canals, ditches, and pumps)
- Encroachment by homes/businesses on ditches and canals, restricting maintenance access.
- Vandalism of facilities due to urbanization.
- Limited capacity in storm water conveyance pipes, increasing costs for pumping.

RD 900 is proposing to levy a new assessment under the Benefit Assessment Act of 1982 for internal drainage to adequately fund required operation and maintenance activities, and minimize the need for long-term debt financing for facility replacement. If the new assessment described herein is levied, funds collected for levee operation and maintenance may not be spent on the internal drainage system, and vice versa. Also, if approved by property owners, the new assessment described herein would replace the existing assessment under the Reclamation District Act.

## Purpose of Engineer's Report

This Engineer's Report describes, in detail, the methodology for levying an assessment upon parcels that receive special benefit from the internal drainage operations and maintenance services provided by RD 900. As further described within this report, the assessment is intended to provide RD 900 with sufficient funding to continue providing the current drainage services over the next 30 years.

## Report Organization

This report is divided into six sections. **Section 1** provides the background and purpose; **Section 2** of this report outlines the authorization and process for imposing the proposed assessment; **Section 3** describes the funding plan for drainage services; **Section 4** details the methodology for levying an assessment that is proportional to the special benefits received by each parcel being assessed; **Section 5** describes how the assessment would be administered on an annual basis; and **Section 6** provides the special benefit findings and certification by the Assessment Engineer.

**Appendix A** provides the annual budget assumed for the purpose of developing the funding plan for RD 900.

**Appendix B** provides the proposed assessment roll.



## 2. Authority and Process

---

The Drainage Operations and Maintenance Assessment (Assessment) would be imposed by RD 900 pursuant to the Benefit Assessment Act of 1982 (1982 Act) codified in California Government Code §§ 54703 - 54719. Under Government Code §54710 (a), RD 900 is authorized to levy an assessment to finance the maintenance and operation costs for drainage services. Furthermore under §54710.5, the assessment may include the cost of installation and improvement of the facilities providing the drainage services. As further detailed in Section 3, the Assessment will finance the annual cost of operations and maintenance, as well as create a reserve for repairs, rehabilitation, and replacement of the drainage facilities.

Under Government Code §54711, the assessment must meet the following requirements:

1. The amount of the assessment imposed on any parcel must be related to the benefit received by the parcel;
2. The aggregate amount of the assessment cannot exceed the annual cost of providing the service; and
3. The revenue derived from the assessment must only be used for the services identified as the basis for assessment.

In addition, all special benefit assessments must also comply with Article XIID of the State Constitution, commonly referred to as Proposition 218, and the Proposition 218 Omnibus Implementation Act (Government Code §53750 et seq.). These requirements outline the process for imposing the Assessment, including the requirement that this Engineer's Report documents the special benefits conferred by the service provided, the process for imposing the Assessment, and property owner approval through a balloting process.

This Engineer's Report has been prepared to:

1. Contain the information required pursuant to Government Code §54716 (a), including;
  - a. a description of the services proposed to be financed through the revenue derived from the Assessment;
  - b. a description of each lot or parcel of property to be subject to the Assessment;
  - c. the amount of the proposed Assessment for each lot or parcel;
  - d. the basis of the Assessment; and,
  - e. the schedule of the Assessment;
2. Determine the special benefits received from the services provided by RD 900 by benefiting properties; and,
3. Assign a method of apportioning the Assessment to benefiting parcels.

Following submittal of this report to the RD 900 Board of Trustees (Board) for preliminary approval, the Board may, by resolution, call for an assessment ballot proceeding and public hearing on the establishment of the proposed Assessment.

If the Board approves such a resolution, the secretary of the Board will initiate the notice, protest, and hearing procedure required by Government Code §54716 and Article XIID. A notice and assessment ballot will be mailed to property owners within the RD 900 boundaries. Such notice would include a description of the services to be funded by the proposed

Assessment, the proposed Assessment amount for each parcel owned, the duration of the Assessment, an explanation of the method of voting on the Assessment, and the name and telephone number of the person designated by the Board to answer inquiries regarding the protest hearing. Each notice would also specify the date, time, and place of the public hearing and a summary of the ballot return procedures. Finally, each notice would include a ballot upon which the property owner can mark his or her approval or disapproval of the proposed Assessment, as well as affix his or her signature, and a postage prepaid envelope in which to return the ballot.

Property owners will have at least 45 days to return the assessment ballots. On the last day of the balloting period, the public hearing will be held for the purpose of receiving public testimony regarding the proposed Assessment. At the public hearing, property owners will have the opportunity to address the Board about the proposed Assessment. Ballots must be submitted prior to the close of the public hearing. Property owners may also revise previously submitted ballots prior to the close of the public hearing.

If the votes received in favor of the Assessment outweigh the votes received opposing the Assessment (weighted by the proportional financial obligation of the property for which the ballots are submitted), the Board may continue with the process of imposing the proposed Assessment and its future levy. If the assessments are so confirmed and approved by the Board, the Assessment roll would be submitted in future years to the County Auditor Controller for inclusion on the secured property tax rolls, or RD 900 may directly bill the property owner for the Assessment pursuant to Government Code §54718. As outlined in Government Code §53739, the Board may levy the Assessment in future years without conducting a new ballot proceeding so long as the Assessment is within the stated inflation-adjusted Assessment Rate authorized by the original balloting proceeding.

### 3. Proposed Services and Funding Plan

---

#### Services Funded by the Assessment

The services to be funded by the proposed Assessment include all activities associated with the collection, conveyance, and discharge of storm water within the boundary of RD 900. These services include drainage canal maintenance, pump station operations and maintenance, and detention basin maintenance. In addition to the on-going performance of these services, the proposed assessment will also provide adequate reserves to support long-term repair, rehabilitation, and replacement of drainage facilities in order to ensure an adequate level of service over the duration of the Assessment. Collectively, these services are herein referred to as "Drainage Services."

#### Annual Budget for Drainage Services Provided by RD 900

The annual revenue and expenses for all services provided by RD 900 were reviewed and updated with input from RD 900 staff and the District Engineer. The revenue and expenses for levee operations and maintenance, and for contract services provided to Reclamation District 537, Reclamation District 827, and the Washington Unified School District were separated from the revenue and expenses associated with the Drainage Services. **Table 1** summarizes RD 900's annual budget required for FY 2016/17. Future year's expenses and required revenue for Drainage Services are expected to increase annually, as discussed in **Section 5** under "Escalation of the Assessment".

RD 900 currently plans to perform the long-term repair, rehabilitation, and replacement of drainage facilities on a *pay-as-you-go* basis. The future periodic costs associated with these activities have been annualized based on the frequency of occurrence, current cost estimates for 2016, and a savings interest rate of 0.5% on reserve funds. The savings rate is based on the average Yolo County Treasurer's Pooled Interest Rate for the last five years. The cost estimates do not consider the impact of inflation on future costs for labor and materials. The escalation of the Assessment is intended to offset these cost increases.

It should be noted that the budget for Drainage Services shown within this Engineer's Report was developed for the purpose of determining the annual revenue required for this proposed Assessment. Future budgets for Drainage Services approved by the RD 900 Board of Trustees may vary from year to year according to actual anticipated expenses and revenues. In addition, although the budget was developed with a *pay-as-you-go* approach, the RD 900 Board of Trustees may elect to finance certain activities and use Assessment revenues to pay debt service.

**Table 1 – Proposed Budget for FY 2016/17**

Proposed RD 900 Budget	Drainage	Flood Control	<u>Contract Services</u>			Totals
			RD 537	RD 827	WUSD	
<b>Expenditures</b>						
<i>District Operations</i>						
Salaries and Fringe Benefits	496,570	188,950	15,430	880	3,670	705,500
Equipment and Supplies	145,760	48,080	-	-	1,860	195,700
Administrative Expenses	188,650	68,140	5,570	320	1,320	264,000
<i>Subtotal District Operations</i>	<i>830,980</i>	<i>305,170</i>	<i>21,000</i>	<i>1,200</i>	<i>6,850</i>	<i>1,165,200</i>
<i>Facility Operations and Maintenance (O&amp;M)</i>						
Levee O&M	-	209,600	-	-	-	209,600
Pump Station O&M	725,400	-	-	-	10,500	735,900
Detention Basin O&M	90,600	-	-	-	-	90,600
Canal Maintenance	89,800	-	-	-	-	89,800
<i>Subtotal Facility O&amp;M</i>	<i>905,800</i>	<i>209,600</i>	<i>-</i>	<i>-</i>	<i>10,500</i>	<i>1,125,900</i>
<i>Reserve Funding for Repairs, Rehabilitation and Replacement (RR&amp;R)</i>						
Capital Projects	80,870	24,180	-	-	-	105,050
Levee RR&R	-	56,150	-	-	-	56,150
Pump Station RR&R	542,050	-	-	-	650	542,700
Detention Basin RR&R	8,750	-	-	-	-	8,750
Canal RR&R	152,100	-	-	-	-	152,100
Contingencies	79,450	-	-	-	-	79,450
<i>Subtotal Reserve Funding for RR&amp;R</i>	<i>863,220</i>	<i>80,330</i>	<i>-</i>	<i>-</i>	<i>650</i>	<i>944,200</i>
<b>Total Expenditures</b>	<b>\$2,600,000</b>	<b>\$595,100</b>	<b>\$21,000</b>	<b>\$1,200</b>	<b>\$18,000</b>	<b>\$3,235,300</b>
<b>Revenues</b>						
WSAFCA Assessment		595,100				595,100
RD 537 Administration Contract			21,000			21,000
RD 827 Administration Contract				1,200		1,200
WUSD O&M Contract					18,000	18,000
Proposed RD 900 Assessment	2,600,000					2,600,000
<b>Total Revenues</b>	<b>\$2,600,000</b>	<b>\$595,100</b>	<b>\$21,000</b>	<b>\$1,200</b>	<b>\$18,000</b>	<b>\$3,235,300</b>
<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Reference: RD 900 Budget for ER 2016-01-28.xlsx

## 4. Assessment Methodology

---

### General Discussion

#### **Requirements of Proposition 218**

To levy an assessment for a property related service such as drainage, Proposition 218 requires the local agency to:

- Separate the general benefits from the special benefits conferred on a parcel;
- Identify the parcels that have special benefits conferred on them by the facility and/or service;
- Calculate the proportionate special benefit for each parcel in relation to the entirety of the Capital and O&M expenses being funded; and
- Ensure the assessment does not exceed the reasonable cost of the proportionate special benefit conferred on each parcel.

#### **Special Benefits vs. General Benefits**

Proposition 218 requires any local agency proposing to increase or impose a special assessment to “separate the general benefits from the special benefits conferred on a parcel.” (Cal. Const. art. XIID §4). The rationale for separating special and general benefits is to ensure that property owners are not charged a special benefit assessment in order to pay for general benefits provided to the general public or to property outside the assessment district. Thus, a local agency carrying out a project that provides both special and general benefits may levy an assessment to pay for the special benefits, but must acquire separate funding to pay for the general benefits.<sup>1</sup>

A special benefit is a particular and distinct benefit over and above the general benefits conferred on real property located in the district or to the public at large. The total cost of the services must be apportioned among the properties being assessed based on the proportionate special benefit the properties will receive. Moreover, the governmental agency must demonstrate through a balloting process that the ballots submitted in opposition to the assessment do not exceed the ballots submitted in favor of the assessment, weighted according to the proportional special benefit and financial obligation of the affected properties.

---

<sup>1</sup> *Silicon Valley Taxpayers' Assn., Inc. v. Santa Clara County Open Space Authority*, 44 Cal. 4th 431, 450; 2008

In this instance, the drainage activities of RD 900 provide a special benefit only to those properties located within the district boundaries. Specifically, all parcels within RD 900 boundaries receive a special benefit from the drainage services provided by RD 900. RD 900 provides Drainage Services through the operation and maintenance of a system of drainage canals, pump stations, and detention ponds. This system collects runoff from properties within the district and discharges excess drainage into either the Sacramento Deep Water Ship Channel or the Yolo Bypass. The removal of surface water prevents flooding and ponding of water that would otherwise damage or limit the usefulness of the properties located within the district.

The special benefit provided to each parcel within the RD 900 boundary varies based on parcel size, parcel use, and the services required to collect and discharge the runoff from the parcel. Every parcel contributes to the internal drainage system and ultimately to the demand for drainage services provided by RD 900.

The drainage services provided by RD 900 are a special benefit and not a general benefit. As noted above, special benefits are those “particular and distinct over and above general benefits conferred on real property located in the district or to the public at large.” (Cal. Const. art. XIII §2(i)) Because the drainage services and facilities protect particular, identifiable parcels (including any appurtenant facilities or improvements) from damage and/or loss of usefulness due to inundation, the benefits are provided directly to those parcels, and to none other. By contrast, general benefits provided to the public at large are discussed in terms of general enhanced property values, provision of general public services such as police and fire protection, and recreational opportunities that are available to people regardless of the location of their property. (See, e.g., Cal. Const. art. XIII §2(i), 6(2)(b)(5); Silicon Valley Taxpayers, 44 Cal. 4th 431. 450–56.)

The issue surrounding general benefits merits further discussion because Drainage Services have an obvious indirect relation to the very provision of general benefits. For example, the facilities and services will protect parks and schools that are used by people regardless of whether they live in the benefit area or not. But this indirect relation does not mean that the Drainage Services themselves will provide any general benefits. Rather, the Drainage Services will provide direct special benefits to the public parcels (such as parks and schools) that may themselves be used in the provision of general benefits.

More to the point, the public at large will be paying for the special benefits provided to specifically benefiting public property (e.g. a school), and specially benefited property owners’ assessments will not be used to subsidize general benefits provided to the public at large or to property outside the RD 900 boundaries. All property that receives a special benefit from the Drainage Services will be assessed, including parks, schools, city facilities, and other parcels used in the provision of general benefits. Thus, the general public may pay for a portion of the Assessment for Drainage Services because the assessed public agencies may use general taxes and other public revenue to pay their assessments.

### ***Proposed Assessment Boundary***

All parcels within RD 900 boundaries receiving special benefit from the operation and maintenance of the District’s drainage facilities are within the benefit area of the proposed assessment. Therefore, the boundary of the benefit area is the District boundary. The boundary area and the benefiting properties are shown in **Figure 1**, Assessment Boundary Map.

## Assessment Apportionment Methodology

The methodology for apportioning the annual assessment is based on calculating the number of equivalent benefit units for each parcel based on the relative damage reduction benefit it receives, the relative quantity of runoff it contributes to the drainage system and the services required to collect and discharge runoff from the property. The methodology utilizes the following property characteristics:

1. The land use category assigned to each parcel;
2. The relative flood damage reduction factor assigned to each land use category;
3. The relative coefficient of runoff per acre assigned to each land use category;
4. A "drainage factor" assigned to each parcel based on the services required to collect and discharge the runoff from the parcel; and
5. The size (acreage) of each parcel.

### Land Use Categories

There are multiple land use codes used by the Yolo County Assessor to categorize the properties within RD 900. Each land use code was evaluated and assigned to a generalized land use category (e.g.: agricultural, residential, commercial, industrial) for the purpose of identifying the runoff characteristics of all parcels within each category for use in apportioning special benefit. A random 10 percent sample of parcels for each County land use code was checked to ensure that it had been assigned to the appropriate land use category by reviewing aerial photographs to confirm each parcel's use and runoff characteristics. Additional land use categories were added to classify parcels that were vacant, open space, or otherwise dissimilar from the generalized land use categories.

Parcels that provide Drainage Services do not receive a special benefit from the Assessment. An example of this would be the underlying parcel of a detention pond; the detention pond is not apportioned special benefit because it is utilized to provide Drainage Services. A special land use category, *Drainage Works*, was created to account for these parcels within RD 900.

**Table 2** summarizes the catalog of land use categories, and the total number and acreage of parcels associated with each land use category.

**Table 2 – Catalog of Land Use Categories**

Land Use Category	Total Number of Parcels	Total Parcel Acreage
Single-Family Residential	10,161	2,498.57
Multi-Family Residential	403	375.59
Commercial	399	588.72
Industrial	393	1,265.70
School	15	207.72
Open Space	204	769.58
Agricultural	95	2,012.10
Vacant - Developed	32	147.31
Vacant - Undeveloped	495	1,268.16
Drainage Works	91	745.75

*Reference: 15200 RD 900 Benefit Allocation Model 2016 0413.xlsx*

**Relative Damage Reduction Factor**

The special benefit received by each parcel is proportional to the reduction in flood damage to the property that would otherwise occur without the services provided by RD 900. To properly apportion the flood damage reduction benefit, each land use category was assigned a relative flood damage reduction factor.

- Single and Multi-Family Residential properties less than or equal to 0.5 acres are used as the baseline and assigned a relative damage reduction factor of 1.0.
- Single-Family Residential properties greater than 0.5 acres are assessed by treating the first 0.5 acres as Single-Family Residential and the remaining acreage as Open Space.
- Commercial and Industrial properties are assigned a relative flood damage reduction factor of 1.6. This increase was based on a comparison of the U.S. Army Corps of Engineers’ depth damage curves for structure and contents for Commercial and Industrial properties relative to Single-Family Residential.
- For Agricultural, Vacant - Undeveloped, and Open Space properties, the relative flood damage reduction factor is determined to be 0.1 to account for crop loss, landscape damage, and/or minor erosion damage.
- The relative flood damage factor for Vacant - Developed properties is increased to 0.25 to account for increased damage to utilities, parking areas and other site improvements.



- School properties were evaluated to determine the weighted damage to buildings (Commercial), courtyards and athletic fields (Open Spaces), and parking lots (Vacant - Developed). Based on this evaluation, a relative flood damage reduction factor of 0.7 is assigned to school properties.

**Table 3** summarizes the relative flood damage reduction factor assigned to each Land Use Category.

### ***Relative Runoff Factor***

To properly apportion benefit based on the relative quantity of runoff from each property, each land use category was assigned a relative runoff coefficient to compare the quantity of runoff per acre between land use categories. The runoff coefficient is a function of the percent impervious cover over the entire parcel. Therefore, land use categories with higher relative runoff coefficients (e.g.: Industrial) receive a relatively greater benefit because a greater quantity of runoff is generated per acre than those with lower relative runoff coefficients (e.g.: Open Space).

Single-Family Residential properties greater than 0.5 acres are assessed by treating the first 0.5 acres as Single-Family Residential and the remaining acreage as Open Space.

School properties are assigned a coefficient to reflect a weighted average runoff coefficient from the main building area (commercial), athletic fields and courtyards (open space), parking lots and blacktop areas (Vacant - Developed).

**Table 4** summarizes the relative runoff coefficient assigned to each Land Use Category.

**Table 3 – Relative Flood Damage Reduction Factors**

Land Use Category	Relative Flood Damage Reduction Factor
Single-Family Residential	
First 1/2 Acre	1.0
Additional Acreage	0.1
Multi-Family Residential	1.0
Commercial	1.6
Industrial	1.6
School	0.7
Open Space	0.1
Agricultural	0.1
Vacant - Developed	0.25
Vacant - Undeveloped	0.1
Drainage Works	0

*Reference: 15200 RD 900 Benefit Allocation Model 2016 0413.xlsx*

**Table 4 – Relative Runoff Factors**

Land Use Category	Runoff Coefficient	Relative Runoff Factor
Single-Family Residential		
First 1/2 Acre	0.7	1.0
Additional Acreage	0.3	0.4
Multi-Family Residential	0.7	1
Commercial	0.9	1.3
Industrial	0.9	1.3
School	0.7	1.0
Open Space	0.3	0.4
Agricultural	0.3	0.4
Vacant - Developed	0.9	1.3
Vacant - Undeveloped	0.3	0.4
Drainage Works	0	0

*Reference: 15200 RD 900 Benefit Allocation Model 2016 0413.xlsx*

### ***Drainage Factors***

The special benefit received by each parcel is dependent on the services required to capture and convey the runoff from the parcel. The following drainage categories were developed to characterize the required drainage services and assign a relative drainage factor.

- General Conveyance. This category is assigned to parcels that drain into RD 900 ditches. The runoff is conveyed to one of the District's main pumping plants and pumped out of the District into either the Sacramento Deep Water Ship Channel or the Yolo Bypass.
- Internal Detention and Pumping. This category is assigned to parcels that drain to an interior detention basin/pond maintained by RD 900. The water level in the detention basin is controlled by an RD 900 pump station that discharges into RD 900 general conveyance facilities. Parcels in this category receive twice the benefit of those in the General Conveyance drainage category.
- Internal Pumping Only. This category is assigned to parcels whose runoff drains to a collection area not maintained by RD 900 (e.g. a sports field graded to serve as a detention area, or a pond maintained by a homeowner's association) and then pumped into an RD 900 ditch by an interior pump station maintained by RD 900. Parcels in this category receive one-half of the incremental benefit received by parcels in the Internal Detention and Pumping category above the General Conveyance category.
- Gravity Drained. Parcels that drain by gravity outside of the District do not require conveyance or pumping from RD 900 facilities. However, these parcels still receive a special benefit from RD 900 collecting and pumping surrounding areas that would otherwise pond on parcels in this drainage category. The Engineer has determined that properties in this drainage category receive one-quarter of the benefit received by parcels in the General Conveyance category.

**Table 5** summarizes the drainage categories and applicable drainage factors.

### ***Parcel Size***

The previous characteristics are used to determine the relative benefit between parcels of equal size. The final characteristic used to apportion the special benefit is the size of the parcel. Parcel acreage was obtained from Yolo County Assessor's data acquired through ParcelQuest. The data from ParcelQuest was compared to raw GIS parcel data downloaded from the Yolo County GIS Parcel Viewer. Parcels located along the boundary of the District were reviewed and the acreage adjusted to eliminate the portion beneath a levee footprint.

**Table 5 – Drainage Categories and Factors**

Drainage Category	Drainage Description	Drainage Factor
Gravity Drained	Parcels drain by gravity outside of the District without conveyance or pumping by RD 900.	0.25
General Conveyance	Parcels drain to RD 900 canals and conveyed to RD 900 pump stations for discharge out of the District.	1.0
Internal Pumping	Parcels drain to an interior detention basin maintained by others with pumps maintained by RD 900. Interior drainage discharges to RD 900 canals and conveyed to RD 900 pump stations for discharge out of the District.	1.5
Internal Detention & Pumping	Parcels drain to an interior detention maintained by RD 900 with pumps also maintained by RD 900. Interior drainage discharges to RD 900 canals and conveyed to RD 900 pump stations for discharge out of the District.	2.0

*Reference: 15200 RD 900 Benefit Allocation Model 2016 0413.xlsx*

## Special Benefit Assessment Calculation

RD 900 analyzed the cost to provide Drainage Services over the long-term period of 30 years, including repair and replacement of equipment. It was determined the annual revenue required to continue to provide the Drainage Services over the next 30 years without incurring debt is \$2,600,000. This amount includes administration of the Assessment and contingency. A detailed budget is provided in **Appendix A**.

To determine the proposed assessment for an individual parcel, the amount of Equivalent Benefit Units (EBU) for the parcel is calculated and multiplied by the assessment rate per EBU. The proposed assessment rate per EBU is equal to the required annual cost divided by the total quantity of EBU's within the entire District. All factors to calculate the Parcel EBU can be found in the provided tables.

The proposed assessment for an individual parcel can be expressed by the following formulae:

$$[Parcel\ EBU] = \left[ \begin{array}{c} \textit{Relative Damage} \\ \textit{Reduction Factor} \\ \textit{(Table 3)} \end{array} \right] * \left[ \begin{array}{c} \textit{Relative} \\ \textit{Runoff Factor} \\ \textit{(Table 4)} \end{array} \right] * \left[ \begin{array}{c} \textit{Drainage} \\ \textit{Factor} \\ \textit{(Table 5)} \end{array} \right] * \left[ \begin{array}{c} \textit{Parcel} \\ \textit{Acreage} \\ \textit{(Assessor Data)} \end{array} \right]$$

$$[Proposed\ Parcel\ Assessment] = (Parcel\ EBU) * (Assessment\ Rate\ per\ EBU)$$

The Assessment Rate required to collect the required annual revenue is **\$372.64** per EBU, with a minimum assessment of \$25 per parcel, consistent with CA Water Code §51335.5.

### Example Assessment Calculations

Using the parcel assessment formula, parcel acreage, runoff coefficient from **Table 2**, drainage factor from **Table 3**, land damage reduction factor from **Table 4**, and the steps listed below, an individual parcel's assessment for either a current land use or potential future land use can be calculated.

- Step 1 – Determine the appropriate Land Use category and special benefit category for the property.
- Step 2 – Using **Table 3**, determine the relative flood damage reduction factor.
- Step 3 – Using **Table 4**, determine the relative runoff factor.
- Step 4 – Using **Table 5**, determine the drainage factor.
- Step 5 – Calculate the Parcel EBU using the formula above.
- Step 6 – Use the Assessment Rate per EBU from the above section.
- Step 7 – Calculate the parcel assessment by multiplying the Parcel EBU times the Assessment Rate.

The following examples illustrate the application of the assessment formula to determine the annual assessment for four hypothetical properties.

Example 1

Assume a 1.47 acre office complex whose runoff discharges to an RD 900 canal.

Land Use Category is Commercial

From **Table 3**, Relative Flood Damage Reduction Factor for Commercial is 1.6.

From **Table 4**, Relative Runoff Factor for Commercial is 1.3.

From **Table 5**, Drainage Factor for General Conveyance is 1.0.

$$[Parcel\ EBU] = (1.6) * (1.3) * (1.0) * (1.47) = 3.0576$$

$$[Proposed\ Parcel\ Assessment] = (3.0576) * (\$372.64) = \$1,139.38$$

Example 2

Assume a 0.12 acre single-family residential property in a subdivision with a detention basin and pumps maintained by RD 900.

Land Use Category is Single-Family Residential

From **Table 3**, Relative Flood Damage Reduction Factor for Single-Family Residential is 1.0.

From **Table 4**, Relative Runoff Factor for Single-Family Residential is 1.0.

From **Table 5**, Drainage Factor for Detention and Pumping is 2.0.

$$[Parcel\ EBU] = (1.0) * (1.0) * (2.0) * (0.12) = 0.24$$

$$[Proposed\ Parcel\ Assessment] = (0.24) * (\$372.64) = \$89.43$$

### Example 3

Assume a 2.05 acre paved commercial parking lot drains to an RD 900 canal.

Land Use Category is Vacant - Developed

From **Table 3**, Relative Flood Damage Reduction Factor for Vacant - Developed is 0.25.

From **Table 4**, Relative Runoff Factor for Vacant - Developed is 1.3.

From **Table 5**, Drainage Factor for General Conveyance is 1.0.

$$[\text{Parcel EBU}] = (0.25) * (1.3) * (1.0) * (2.05) = 0.66625$$

$$[\text{Proposed Parcel Assessment}] = (0.66625) * (\$372.64) = \$248.27$$

### Example 4

Assume a 5 acre residential property that drains to an RD 900 main canal.

Land Use Category is Single-Family Residential.

Since the property is Single-Family Residential and more than 0.5 acres, the first 0.5 acres will be calculated as Single-Family Residential and the remaining acreage will be calculated as Open Space.

For the first 0.5 Acres:

From **Table 3**, Relative Flood Damage Reduction Factor for Single-Family Residential is 1.0.

From **Table 4**, Relative Runoff Factor for Single-Family Residential is 1.0.

From **Table 5**, Drainage Factor for General Conveyance is 1.0.

$$[\text{Parcel EBU} - \text{First 0.5 Acres}] = (1.0) * (1.0) * (1.0) * (0.5) = 0.5$$

For the remaining 4.5 Acres:

From **Table 3**, Relative Flood Damage Reduction Factor for Open Space is 0.1.

From **Table 4**, Relative Runoff Factor for Open Space is .4 for the remaining 4.5 acres.

From **Table 5**, Drainage Factor for General Conveyance is 1.0.

$$[\text{Parcel EBU} - \text{Remaining Acreage}] = (0.1) * (0.4) * (1.0) * (4.5) = 0.18$$

$$[\text{Parcel EBU} - \text{Total}] = 0.5 + 0.18 = 0.68$$

$$[\text{Proposed Parcel Assessment}] = (0.68) * (\$372.64) = \$253.40$$

### **Summary of Assessments**

**Appendix B** provides a detailed listing by Assessor's parcel number of the maximum assessments that will be voted on by the property owners for the proposed Assessment. The total proposed assessment for all parcels by land use category is summarized in **Table 6**.

**Table 6 – Total Proposed Assessment by Land Use Category**

Land Use Type	Relative Damage Reduction Factor	Relative Runoff Factor	Number of Parcels	Total Parcel Acreage	Drainage Factor	Equivalent Benefit Units	Total Proposed Assessment
Single-Family Residential							
Gravity Drained		1.0	791	123.06	0.25	31.21	\$19,836.64
General Conveyance	1.0	(Weighted	3727	1538.32	1.00	745.57	\$280,233.26
Internal Pumping	(Weighted	if > 0.5	1453	199.80	1.50	301.27	\$112,848.76
Internal Detention & Pumping	if > 0.5 acre)	acre)	4190	598.91	2.00	1194.51	\$450,622.24
Multi-Family Residential							
Gravity Drained			68	19.54	0.25	5.53	\$2,552.34
General Conveyance	1.0	1.0	287	273.50	1.00	291.17	\$108,540.88
Internal Pumping			33	10.27	1.50	38.95	\$14,763.66
Internal Detention & Pumping			15	25.22	2.00	72.64	\$27,070.28
Commercial							
Gravity Drained			24	61.20	0.25	37.34	\$13,920.64
General Conveyance	1.6	1.3	364	354.92	1.00	893.38	\$332,914.12
Internal Pumping			1	4	1.50	13.07	\$4,871.44
Internal Detention & Pumping			10	83.21	2.00	346.15	\$128,990.60
Industrial							
Gravity Drained			65	303.51	0.25	170.57	\$63,586.10
General Conveyance	1.6	1.3	299	668.51	1.00	1580.49	\$589,018.52
Internal Pumping			0	0	1.50	0.00	\$0.00
Internal Detention & Pumping			29	165.61	2.00	739.73	\$275,651.22
School							
Gravity Drained			1	0	0.25	1.64	\$609.94
General Conveyance	0.7	1	5	0.00	1.00	39.78	\$14,822.40
Internal Pumping			3	56	1.50	114.08	\$42,512.34
Internal Detention & Pumping			6	9.92	2.00	46.05	\$17,158.20

Reference: 15200 RD 900 Benefit Allocation Model 2016 0413.xlsx



**Table 6 – Total Proposed Assessment by Land Use Category, continued**

Land Use Type	Relative Damage Reduction Factor	Relative Runoff Factor	Number of Parcels	Total Parcel Acreage	Drainage Factor	Equivalent Benefit Units	Total Proposed Assessment
Open Space							
Gravity Drained			18	297.00	0.25	3.21	\$1,455.54
General Conveyance	0.1	0.4	149	204.47	1.00	15.84	\$7,989.76
Internal Pumping			7	0	1.50	0.93	\$392.42
Internal Detention & Pumping			30	11.75	2.00	2.95	\$1,396.14
Agricultural							
Gravity Drained			0	0.00	0.25	0.00	\$0.00
General Conveyance	0.1	0.4	80	1995.08	1.00	80.27	\$29,947.64
Internal Pumping			0	0	1.50	0.00	\$0.00
Internal Detention & Pumping			15	5.29	2.00	0.42	\$410.54
Vacant - Developed							
Gravity Drained			3	23	0.25	2.39	\$892.44
General Conveyance	0.25	1.3	22	11.36	1.00	10.98	\$4,130.72
Internal Pumping			3	0.46	1.50	0.32	\$133.56
Internal Detention & Pumping			4	76.84	2.00	54.22	\$20,202.94
Vacant - Undeveloped							
Gravity Drained			30	49.75	0.25	0.71	\$924.92
General Conveyance	0.1	0.4	320	679.07	1.00	28.55	\$15,220.18
Internal Pumping			5	2	1.50	0.21	\$132.64
Internal Detention & Pumping			140	426.17	2.00	38.39	\$16,225.58

Reference: 15200 RD 900 Benefit Allocation Model 2016 0413.xlsx

## **Special Considerations**

### ***Mobile Homes and Condominiums***

Assessor parcels associated with a rental stall in a mobile home park or with an individual interest in a condominium unit are not included in this Assessment. Instead, the underlying property associated with the mobile home park or the condominium homeowner's association is included in the Assessment.

### ***Large Properties with Multiple Land Uses***

For large parcels with more than one land use, the factors used to calculate the total property benefits units are weighted by the proportional acreage of each land use.

### ***Public Parcels***

Consistent with the requirements of Proposition 218, all publicly owned parcels are assessed proportionately to the special drainage services benefit they receive from the district works. That is, public parcels are treated the same as privately owned parcels for assessment calculation purposes. To calculate assessments for these parcels, a land use category was assigned to each public parcel based on its current use.

### ***Assessment Exclusions***

All parcels within RD 900 that receive a special benefit from the drainage services provided are assessed. The only parcels excluded are those that are utilized to provide the drainage services, such as detention ponds and canals, or are located on the river-side of the levee and do not receive a benefit from the RD 900 Drainage Services.

### ***Minimum Assessment Amount***

Consistent with CA Water Code §51335.5, the minimum assessment will be \$25 to defray RD 900's cost of collecting each minimum assessment. All annual assessments calculated to be less than \$25 will be raised to the \$25 minimum.

### ***Updating the Assessment Roll***

Recalculating individual parcel assessments on an annual basis accommodates changes within the District over time. These changes can result from development activity such as recordation of subdivision maps, zoning changes, conditional use permits, and lot splits. Placement of a structure on an undeveloped parcel or other changes may trigger a recalculation of the assessment due if there is a change in land use category of the underlying property.

It is recognized that when compiling data for the thousands of parcels that constitute the Assessment, the data<sup>2</sup> used to derive individual parcel characteristics may not be accurate and may not precisely fit the intent of the District thus leading to errors and/or circumstances that result in inaccurate assessment calculations. Where such circumstance are discovered, either by the persons administering the assessment or by the owners of the properties affected, the General

---

<sup>2</sup> The Assessment Engineer has utilized data compiled from the Yolo County Assessor to determine the individual property characteristics used as the basis for apportioning special benefit. While the data from the Yolo County Assessor is assumed to be accurate, its primary purpose is for use by the Yolo County Assessor and is subject to the Assessor's standards for accuracy and frequency of update. As a result, the information may be inaccurate and not reflect the actual current property characteristics of every parcel.

Manager of RD 900 (or his or her designee) shall review such circumstances and determine if corrections or adjustments are appropriate. Any such corrections or adjustments are to be consistent with the concept, intent and parameters of the methodology for the Assessment as set forth within this Engineer's Report. Unless such proposed changes are appealed to the RD 900 Board of Trustees, they will be incorporated into the Assessment roll.

## 5. Assessment Administration

---

### Implementation

#### *Schedule for Collection*

If property owners approve the proposed Assessment, RD 900 intends to commence collection of the Assessment in FY 2016/17 and continue every year thereafter. Beginning in FY 2016/17, the RD 900 Board of Trustees will establish the Assessment Rate each year which will not exceed the maximum approved by property owners plus an annual escalation as described below. The proposed Assessment will remain in effect until terminated by the RD 900 Board of Trustees.

#### *Annual Escalation*

In order to ensure that RD 900 is able to provide the needed services over time, it may be important to increase the Assessment Rate (as defined in **Section 4**) subject to the rising costs of labor and materials over time. The Assessment Engineer has determined that an appropriate escalation factor is reflective of construction labor and materials used for the services provided. Therefore, beginning in FY 2017/18, the maximum authorized Assessment Rate will be subject to an annual inflationary escalator pursuant to Government Code §53739 (b) based on the annual change in the Construction Cost Index (CCI) for the 20-city average with Base Year 1913 = 100, published by the Engineering News-Record, subject to a minimum of 0 percent and a maximum of 2.25% percent in any given year. The RD 900 Board may elect to levy the Assessment up to the maximum authorized Assessment Rate in any given year, based on an annual budget analysis.

### Appeals of Assessments Levied to Property

#### *Appeals Process*

Any property owner who believes his or her property should be reclassified and the individual assessment adjusted may file a written appeal with the Chairman of the Board of Trustees of RD 900 (Chairman) or his or her designee. Any such appeal is limited to correction of an assessment during the then-current fiscal year and for future years.

All appeals must include a statement of reasons why the property should be reclassified, and may include supporting evidence. On the filing of any such appeal, the Chairman, or his or her designee, will promptly review the appeal and any information provided by the property owner and may investigate and assemble additional evidence necessary to evaluate the appeal. If the Chairman finds that the individual assessment should be modified, the appropriate changes will be made to the Assessment roll. If any such changes are approved after the Assessment roll has been filed with the County for collection, the Chairman is authorized to refund the property owner the amount of any approved reduction to the individual assessment for the then current fiscal year. In the event that an appeal is filed and a subsequent adjustment is resulting in a refund, refunds for any prior year's assessments paid before the appeal was filed will not be made.

If a landowner disputes the decision of the Chairman, a secondary appeal may be made to the RD 900 Board of Trustees, which will consider the matter at a regularly scheduled Board meeting. Any decision made by the Board of Trustees shall be final.

### ***Impact of Appeals during Formation Period***

The data being used by the Assessment Engineer to generate the Assessment Rate defined in **Section 4** comes from the Yolo County Assessor. While the data from the Yolo County Assessor is assumed to be accurate, its primary purpose is for use by the Yolo County Assessor and is subject to the Assessor's standards for accuracy and frequency of update. Because this data is not maintained by the Assessor in a form designed to support this special benefit assessment effort, the Assessment Engineer has worked to refine the data so it properly reflects the conditions present in the physical benefit area.

However, throughout the formation period, data errors and discrepancies with the data may surface and require modification of the assessment calculation for various parcels. Changes in the data for a particular parcel without a corresponding change in the Assessment Rate established by this report will, by definition, change the total amount of assessment levied and collected for that particular parcel. For example, if the data assumes the existence of a house and that house has since burned down and has not been reconstructed, once the database is corrected the rates will generate a smaller total assessment. On the other hand, if the data assumes an empty lot where a house has since been constructed, once the database is corrected the rates will generate a larger total assessment. Due to the database being constantly refined (either through internal review or an external appeal process), it is infeasible to fine-tune the rates between the Preliminary Engineer's Report and the Final Engineer's Report. In addition, because changes to the database will either increase or decrease the total amount assessed, it is presumed that these amounts will roughly offset each other. Therefore, although minor changes to the database will continue to be made during the formation period, the Assessment Rate proposed in this Report will not be fine-tuned, even though that will result in a total assessment which may be slightly less than or slightly more than the amount determined for the development of this report.

### **Future Land Use Changes**

It is anticipated that changes in land use will occur in the District over time which will affect the level of drainage service provided by RD 900. To accommodate for these changes, individual property characteristics will be reviewed and updated as needed on an annual basis for determining the individual property assessments for the following fiscal year. The annual assessment would increase or decrease depending on the land use changes.

#### Example 1: Land Use Change Resulting in a Reduced Assessment.

A warehouse property is converted to a condominium complex. The following changes would be made to the assessment roll that would be effective the following year:

- Land Use: The Land Use Category would change from Industrial to Multi-Family Residential.
- Damage Reduction: The Damage Reduction Factor would decrease from 1.4 to 1.0 to reflect the land use change.
- Relative Runoff: The Relative Runoff Factor would decrease from 1.5 to 1.0 to reflect the land use change.

- **Drainage Factor:** The Drainage Factor would remain the same because there is no change in the drainage services required.

The resulting assessment for the condominium complex would be approximately 50% less than for the warehouse.

Example 2: New Subdivision Resulting in Increased Assessment

A large agricultural parcel is developed into a subdivision of single-family lots ready for home building. Furthermore, a pond is constructed in the middle of the subdivision as an aesthetic feature and for storm water detention. The following changes would be made to the assessment roll that would be effective the following year:

- **Parcel Listings:** The assessment roll would be updated to include the newly subdivided parcels and their respective acreage. Any retired APN's would be removed from the assessment roll.
- **Land Use:** The Land Use Category for the newly subdivided parcels would be defined as Vacant-Developed.  
The Land Use Category for the parcel that includes the pond would be Drainage Works because the pond provides storm water detention.
- **Damage Reduction:** The Damage Reduction Factor for the vacant lots would increase from 0.1 to 0.25 to reflect the land use change.
- **Relative Runoff:** The Relative Runoff Factor for the lots would increase from 0.5 to 1.5 to reflect the land use.
- **Drainage Factor:** The Drainage Factor would remain 1.00 because the detention pond is to be maintained by the Homeowner's Association.

The annual assessment per acre for the vacant lots would increase by 7.5 times the prior assessment per acre for the agricultural lot. There would be no assessment for the acreage associated with public roads and the pond.

## 6. Conclusions

It is concluded that the proposed assessments do not exceed the reasonable cost of the proportional special benefit conferred on each property assessed.



Scott L. Brown, P.E.



**Appendix A**  
**Annual Budget**

**Appendix B**

**Proposed Assessment Roll**

**(Provided under Separate Cover)**