



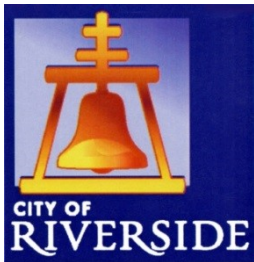
# Preliminary Annual Engineer's Report

Fiscal Year 2023-24

**Landscape Maintenance District No. 88-1**

**(Sycamore Highlands)**

Prepared For



April 2023



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## i. Engineer's Statement\_\_\_\_\_

AGENCY: CITY OF RIVERSIDE  
PROJECT: LANDSCAPE MAINTENANCE DISTRICT NO. 88-1 (SYCAMORE HIGHLANDS)  
TO: CITY COUNCIL  
CITY OF RIVERSIDE  
STATE OF CALIFORNIA

### REPORT PURSUANT TO "LANDSCAPING AND LIGHTING ACT OF 1972"

Pursuant to the provisions of the Landscaping and Lighting Act of 1972, said act being Part 2 of Division 15 of the Streets and Highways Code of the State of California, and pursuant to the provisions of Proposition 218 which was approved on November 5, 1996 and added articles XIIC and XIID to the California Constitution, and in accordance with Resolution No. 23953, adopted on February 7, 2023, by the City Council of the City of Riverside, California, ordering the preparation of the engineer's report for Landscape Maintenance District No. 88-1 (Sycamore Highlands, formerly known as Lusk Highlander) (hereinafter referred to as the "Assessment District"), which was formed by Resolution No. 16912, adopted by said City Council, I, Matthew E. Webb, a Professional Civil Engineer (employed by Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the City of Riverside, submit herewith the Report for the Assessment District consisting of five (5) sections as follows. Please note that Albert A. Webb Associates provides engineering advice and related consulting engineering services. Albert A. Webb Associates is not a registered municipal advisor and does not participate in municipal advisory activities, and nothing in this Engineer's Report for the Assessment District is, or should be interpreted to be, municipal advisory services or advice.

**SECTION 1** **PLANS AND SPECIFICATIONS** for improvements maintained by the Assessment District consist of a general description of the nature, location, and extent of the improvements proposed to be funded, and are attached hereto.

**SECTION 2** The **METHOD OF ASSESSMENT APPORTIONMENT** calculates the receipt of special benefit and the general benefit derived from the installation, maintenance, and servicing of the respective improvements located throughout the Assessment District, and the methodology used to apportion the total assessment to the properties within the Assessment District.

**SECTION 3** A **COST ESTIMATE** of the maintenance of the improvements, for Fiscal Year 2023-24, including incidental costs and expenses in connection therewith, is attached hereto. In addition, a mechanism to establish the maximum annual assessment for future years, based upon the cumulative increase in the Consumer Price Index for All Urban Consumers (CPI-U) for the Riverside-San Bernardino-Ontario, California Standard Metropolitan Statistical Area published by the Bureau of Labor Statistics of the United States Department of Labor, is attached hereto.

**SECTION 4** An **ASSESSMENT ROLL** of the proposed assessment of the total costs and expenses of the improvements for Fiscal Year 2023-24 upon each parcel of land within the Assessment District, in proportion to the estimated benefits to be received by such parcels from said improvements, is described herein and is set forth in detail upon the assessment roll on file in the Office of the City Clerk and made a part hereof.

**SECTION 5** An **ASSESSMENT DIAGRAM** showing the Assessment District, the lines and dimensions of each parcel of land within the Assessment District, as said lines exist on the maps of the Assessor of Riverside County for Fiscal Year 2023-24, is attached hereto.

i. Engineer's Statement\_\_\_\_\_

Executed this \_\_\_\_\_ day of \_\_\_\_\_ 2023.



ALBERT A. WEBB ASSOCIATES

\_\_\_\_\_  
MATTHEW E. WEBB  
PROFESSIONAL CIVIL ENGINEER NO. 37385  
ENGINEER OF WORK  
CITY OF RIVERSIDE  
STATE OF CALIFORNIA

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Riverside, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
DONESIA GAUSE  
CITY CLERK  
CITY OF RIVERSIDE  
STATE OF CALIFORNIA

## 1. Plans and Specifications

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### Landscape Maintenance District No. 88-1 (Sycamore Highlands)

The general nature, location, and extent of the landscape improvements to be maintained by the Assessment District are as follows:

#### Sycamore Canyon Boulevard

- Slope landscape improvements west side of street.
- Median landscape improvements south of Fair Isle Drive to southern Assessment District Boundary.

#### Lochmoor Drive

- Median landscape improvements between Fair Isle Drive and Christie Avenue.
- Parkway and reverse frontage landscape improvements along entire length to northern Assessment District Boundary.
- Incidental parkway and reverse frontage landscape improvements at side street intersections.

#### Fair Isle Drive

- Parkway and reverse frontage landscape improvements along both sides of street for its entire length.
- Incidental parkway and reverse frontage landscape improvements at side street intersections.

The total approximate acreage of the landscaped medians and parkways is 7.80 acres <sup>(1)</sup>.

All of the improvements have been or will be installed in accordance with the standards of the City of Riverside, Department of Parks and Recreation.

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<sup>(1)</sup> Acreage is provided by City of Riverside Parks Department.

## 2. Method of Assessment Apportionment

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### Proposition 218

On November 5, 1996, California voters approved Proposition 218, entitled the "Right to Vote on Taxes Act"; it added Article XIID to the California Constitution. While its title refers only to taxes, Proposition 218 established new procedural requirements for the formation and administration of assessment districts.

Landscape Maintenance District No. 88-1 (Sycamore Highlands) is an assessment district and, as such, is governed by Proposition 218. The District was approved by property owners on September 13, 1988, in accordance with Proposition 218 proceedings.

Proposition 218 defines the term "assessment" as "any levy or charge upon real property by an agency for a special benefit conferred upon the real property." Cal. Const., art. XIID, §2(b). A special assessment, sometimes called a "benefit assessment," is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. The key feature that identifies a charge as an assessment is the existence of a special benefit to real property.

If the proposed assessment ever exceeds the maximum allowable assessment as previously approved by the property owners, a new Proposition 218 Ballot proceeding would be required, with the property owners in the district voting on the proposed increase.

### Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements to Article XIII D of the California Constitution which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that "only special benefits are assessable" and requires a local government to "separate the general benefits from the special benefits conferred on a parcel."

By its nature, most public improvements financed through an assessment district contain an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that the portion of the cost of the improvement, which benefits the public generally, be separated from that portion of the cost of the improvement which specially benefits assessed properties. Article XIII D Section 2(i) defines Special Benefit as follows:

*"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."*

### Special Benefits

The property within the District receives direct and special benefit from the maintenance of the improvements described in Section 1 of this report. Maintenance of the parkway and reverse frontages along with the enhanced landscaped areas and recreational equipment provides an aesthetic benefit, directly enhances property values within the District, provides a sense of community, and provides erosion and dust control, resulting in additional special benefit.

### General Public Benefits

The improvements are being maintained for the sole benefit and enjoyment of the parcels of property within the District and do not extend beyond the District boundaries. Therefore, the improvements do not result in any general benefits.

### Method of Assessment Apportionment

The "Landscaping and Lighting Act of 1972" and provisions of Article XIID of the California Constitution require that the assessment be apportioned by a formula or method which fairly distributes the net cost of

## 2. Method of Assessment Apportionment

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improvements among all assessable lots and parcels in proportion to the estimated special benefits to be received by each lot or parcel from the improvements. The act does not specify the method or formula that should be used to apportion the assessment in any special assessment district proceedings. The City Council has retained Webb Municipal Finance, LLC. for the purpose of analyzing the facts in this Assessment District and recommending the correct apportionment of the assessment obligation.

In performing the analysis, it was necessary to identify the benefits that the improvements being financed will render to the properties within the boundaries of this Assessment District and to determine the extent to which such properties receive a direct and special benefit as distinguished from that of the general public.

### Special Benefits

The property within the Assessment District will receive direct and special benefit from the maintenance of the landscaping described in Section 2. Maintenance of the parkway and median landscaping will provide an aesthetic benefit which will enhance the property within the Assessment District. Maintenance of slope planting will provide erosion and dust control, resulting in additional special benefit.

### General Benefits

The installation of the landscaping described in Section 1 was required as a condition of the development of the area encompassed by the Assessment District. The landscaping is being maintained for the sole benefit and enjoyment of those parcels within the Assessment District. Therefore, the improvements do not result in any general benefits.

### Allocation of Special Benefit Assessments

The total maximum allowable special benefit assessment for Fiscal Year 2023-24 is \$115,876.89. The special benefit assessment will be allocated to parcels within the Assessment District on an Equivalent Dwelling Unit (EDU) basis. Each single-family residential parcel within the Assessment District will receive a similar benefit; accordingly, each developed single-family residential lot has been assessed one (1) EDU. Single-family lots are depicted on the Assessment Diagram in Section 5 and in Appendix C as Parcel Nos. 1 through 160 and Nos. 174 through 731.

Apartment acreage is deemed to receive less special benefit per dwelling unit than that received by single-family residences due to:

- The transient nature of apartment occupancy
- The relatively high number of dwelling units per acre of landscape frontage
- The lower average population per dwelling unit associated with apartments

Accordingly, apartment acreage has been assessed on the basis of six (6) EDUs per acre with a minimum of one (1) EDU per parcel, which represents a rate equivalent to that of the highest single-family residential density within the Assessment District. Commercial acreage has been deemed to receive a benefit similar to that of apartment acreage and has also been assessed on the basis of six (6) EDUs per acre with a minimum of one (1) EDU per parcel.

Landscape maintenance has been deemed to provide a special benefit to undeveloped property, similar to that received by developed property. The continuing integrity of the landscaping is important in maintaining the viability of undeveloped property for potential development and sale. Accordingly, undeveloped property is assessed at the same rate as developed property. Undeveloped parcels proposed for single-family development have been assigned EDU allocations based upon their anticipated densities. These allocations are shown on the Assessment Diagram in Appendix C.



## 2. Method of Assessment Apportionment

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### Public Lands

Article XIID, which was added to the California Constitution by the passage of Proposition 218, mandates that "Parcels within a district that are owned or used by any agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels, in fact, receive no special benefit." This Assessment District includes six publicly owned parcels. Assessment No. 171 is owned by the State of California Department of Transportation and has been incorporated into the 215/60 Freeway onramp. Assessment No. 173 is used by the City of Riverside Public Utilities Department as a reservoir site.

This facility is an integral part of the City's system for delivering potable water to the area and is devoted exclusively to that purpose. Since this parcel is used only to facilitate the delivery of water, the benefits provided by the improvements do not provide any special benefit to the parcel. Also, Assessment Nos. 166, 167, 168, and 732 have been dedicated to the City of Riverside for a neighborhood park and natural open space. The park and open space uses receive no special benefit from the improvements. Accordingly, these parcels have been assigned zero (0) EDUs and are exempt from assessment.

The total budgeted cost for Fiscal Year 2023-24 is \$128,200.00. When the budgeted cost is divided by the number of EDUs (1,050) within the Assessment District, the cost per EDU is \$122.10. Based upon the methodology outlined in the section below, "Future Maximum Annual Assessments", the maximum allowable assessment for Fiscal Year 2023-24 is \$110.3589 per EDU. When multiplied by the number of EDUs within the Assessment District (1,050), the maximum assessment for Fiscal Year 2023-24 is \$115,876.89<sup>(2)</sup>. The remaining requirement, \$12,323.11, will come from a City contribution. Assessments applicable to each parcel for Fiscal Year 2023-24 are shown on the assessment roll on file in the office of the City Clerk and made a part hereof.

The City of Riverside entered into an agreement with the Riverside Sycamore Apartments L.P. wherein the Riverside Sycamore Apartments L.P., now renamed the Castlerock Apartments at Sycamore Highlands, is responsible for maintaining 0.58 acres of parkways adjacent to the 272-unit apartment project. The Parcel Identification Number of the apartment site parcel is 256-120-012. The 0.58 acres being maintained by the current apartment owner represents 7.44% of the Assessment District's total of 7.80 acres of landscape improvements. Therefore, the apartment site parcel will receive a proportional credit of 79 EDUs in the amount of \$8,718.36. The total assessment for the apartment site based on 94 EDUs would be \$10,373.74. The net assessment, after application of the credit, is \$1,655.38 (15 EDUs), which, when combined with the contribution from the City, reduces the projected assessment for the District to \$107,158.53<sup>(2)</sup> for Fiscal Year 2023-24.

The agreement between the Riverside Sycamore Apartments L.P. and the City of Riverside was recorded on June 30, 1999 as Instrument Number 790852 and is on file in the Office of the City Clerk.

In the event the apartment project owner does not maintain the 0.58 acres of landscape improvements to the City of Riverside specifications, the City will then take over the maintenance of the landscape improvements and enroll 100% of assessment charges with the County of Riverside.

### Future Maximum Annual Assessments

The assessments will be levied on an annual basis for a duration of 30 years; the final approved year is Fiscal Year 2027-28. The Assessment District formation established the base 1997-98 maximum annual assessment at \$58.00 per EDU. Commencing with the Fiscal Year 1998-99 annual assessments, the maximum annual assessment per EDU was originally set to be adjusted by the cumulative percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles-Riverside-Orange County, California Standard Metropolitan Statistical area, published by the Bureau of Labor Statistics (the BLS) of the United States Department of Labor, not to exceed 10% in any fiscal year.

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<sup>(2)</sup> Proposed Assessments may differ slightly from Actual Assessments, due to rounding.



## 2. Method of Assessment Apportionment

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In December 2017, the BLS revised the Consumer Price Indexes for Southern California, splitting the Los Angeles-Riverside-Orange County Index into two separate Indexes, the Los Angeles-Long Beach-Anaheim Index and the Riverside-San Bernardino-Ontario Index, with the Los Angeles-Long Beach-Anaheim Index maintaining the history of the original Index. The escalation methodology of the Assessment District has been updated to use the new Riverside-San Bernardino-Ontario Index, since it will more accurately reflect construction price increases in the Inland Empire. Table 2-1 contains the history of the original Index. Table 2-2 contains the information from the new Index.

In the past, the annual maximum assessment per EDU was adjusted each year based upon the cumulative increase, if any, in the Index as it was each December over the base Index of 158.3 from December 1996. Beginning with Fiscal Year 2019-20, the annual maximum assessment per EDU is now based upon a combination of the cumulative increases, if any, in the original Los Angeles-Riverside-Orange County and the new Riverside-San Bernardino-Ontario Indexes. The original Index ended with a cumulative increase of 63.75% over the base year. Because the new Index publishes every other month the escalation month was moved to January. For Fiscal Year 2023-24, the increase in the new Index over the base year of 2018-19 was 26.524%, making the cumulative increase, combining both Indexes, 90.274%. The maximum assessment allowable for Fiscal Year 2023-24 is \$110.3589 per EDU.

Should density or land use for future years deviate from those anticipated, the future EDU allocations and assessments will be based upon the actual uses realized. This could result in variations in future EDU totals for the Assessment District. For purposes of this assessment, townhomes will be assessed on the basis of one (1) EDU per dwelling unit, and condominiums will be assessed on the basis of six (6) EDUs per acre.

## 2. Method of Assessment Apportionment

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### Maximum Assessment Rate Calculations

Table 2-1

CPI Escalation History Using Original Index

Fiscal Year	December CPI	% Change	Max Tax Rate <sup>(3)</sup>
1997-1998	158.300		\$58.0000
1998-1999	161.200	1.83%	\$59.0625
1999-2000	163.500	3.28%	\$59.9152
2000-2001	167.300	5.69%	\$61.2975
2001-2002	173.500	9.60%	\$63.5792
2002-2003	177.100	11.88%	\$64.8882
2003-2004	183.700	16.05%	\$67.3164
2004-2005	187.000	18.13%	\$68.5155
2005-2006	195.200	23.31%	\$71.5199
2006-2007	203.900	28.81%	\$74.7175
2007-2008	210.600	33.04%	\$77.1623
2008-2009	219.373	38.58%	\$80.3767
2009-2010	219.620	38.74%	\$80.4772
2010-2011	223.643	41.28%	\$81.9412
2011-2012	226.639	43.17%	\$83.0389
2012-2013	231.567	46.28%	\$84.8445
2013-2014	236.042	49.11%	\$86.4841
2014-2015	238.742	50.82%	\$87.4834
2015-2016	240.475	51.91%	\$88.0983
2016-2017	245.357	54.99%	\$89.8900
2017-2018	250.189	58.05%	\$91.6675
2018-2019 <sup>(4)</sup>	259.220	63.75%	\$94.9764

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<sup>(3)</sup> Proposed Assessments may differ slightly from Actual Assessments, due to rounding.

<sup>(4)</sup> In December 2017, the Bureau of Labor Statistics revised the Consumer Price Indexes for Southern California, splitting the Los Angeles-Riverside-Orange County Index into two separate Indexes, the Los Angeles-Long Beach-Anaheim Index and the Riverside-San Bernardino-Ontario Index, with the Los Angeles-Long Beach-Anaheim Index. The escalation methodology of the Assessment District has been updated to use the new Riverside-San Bernardino-Ontario Index, since it will more accurately reflect construction price increases in the Inland Empire. Table 2-1 contains the history of the original Index. Table 2-2 contains the information from the new Index.

## 2. Method of Assessment Apportionment

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Table 2-2

CPI Escalation from Split of Index to Present

Fiscal Year	January CPI <sup>(5)</sup>	% Change	Max Tax Rate <sup>(6)</sup>
2018-2019	100.916		
2019-2020	103.991	66.80%	\$96.7423
2020-2021	107.143	69.92%	\$98.5539
2021-2022	109.550	72.31%	\$99.9373
2022-2023	118.963	81.63%	\$105.3473
2023-2024	127.683	90.27%	\$110.3589

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<sup>(5)</sup> In December 2017, the Bureau of Labor Statistics revised the Consumer Price Indexes for Southern California, splitting the Los Angeles-Riverside-Orange County Index into two separate Indexes, the Los Angeles-Long Beach-Anaheim Index and the Riverside-San Bernardino-Ontario Index, with the Los Angeles-Long Beach-Anaheim Index. The escalation methodology of the Assessment District has been updated to use the new Riverside-San Bernardino-Ontario Index, since it will more accurately reflect construction price increases in the Inland Empire. Table 2-1 contains the history of the original Index. Table 2-2 contains the information from the new Index.

<sup>(6)</sup> Proposed Assessments may differ slightly from Actual Assessments, due to rounding.

### 3. Cost Estimate

The following are the Fiscal Year 2023-24 projected costs for the Assessment District, as provided by the City of Riverside Finance Department.

Table 3-1

Cost Estimate for Fiscal Year 2023-24

Direct Costs	FY 2023-24
Contract Maintenance	\$73,712.00
Utilities	\$48,960.00
Contract Contingencies and Misc. Repairs	\$250.00
<b>Total Direct Costs</b>	<b>\$122,922.00</b>
<b>Indirect Costs</b>	
Assessment Engineer	\$4,845.00
Operating Costs	\$433.00
<b>Total Indirect Costs</b>	<b>\$5,278.00</b>
<b>Total Direct &amp; Indirect Costs</b>	<b>\$128,200.00</b>
<b>Adjustments</b>	
Prior Year Surplus	\$0.00
City Contribution	(\$12,323.11)
Castlerock Apartment Homes Credit	(\$8,718.36)
<b>Total Adjustments</b>	<b>(\$21,041.47)</b>
<b>Proposed Assessment</b>	<b>\$107,158.53</b> <sup>(7)</sup>
<b>Assessment Details</b>	
Total EDUs	1,050.00
Assessed EDUs	971.00
Maximum per EDU Assessment	\$110.3589
Proposed FY 2023-24 per EDU Assessment	\$110.3589
Maximum Allowable Assessment	\$115,876.89

<sup>(7)</sup> Proposed Assessment may differ slightly from Actual Assessment, due to rounding.

Table 3-2

Castlerock Apartment Homes Assessment and Credit

Castlerock Apartment Homes	EDUs	Assessment
Total EDUs	94	\$10,373.74
EDU Credit	79	(\$8,718.36)
<b>EDUs to be Levied</b>	<b>15</b>	<b>\$1,655.38</b>

#### 4. Assessment Roll

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A proposed assessment of the total costs and expenses of the improvements for FY 2023-24 upon each parcel of land within the Assessment District, in proportion to the estimated benefits to be received by such parcels from said improvements, is described in this report, and is set forth in detail upon the assessment roll on file in the Office of the City Clerk and made a part of this report, as shown in Appendix B.

## 5. Assessment Diagrams

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The boundaries of the Assessment District are completely within the boundaries of the City of Riverside. The Assessment District Diagrams are on file in the office of the City Clerk of the City of Riverside and are shown in Appendix C of this Report. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Riverside County Assessor, for the year when this Report was prepared, and are incorporated by reference and made part of this Report.

APPENDIX A

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Resolution No. 23953





RESOLUTION NO. 23953

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE, CALIFORNIA, INITIATING PROCEEDINGS TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2023-2024 IN LANDSCAPE MAINTENANCE DISTRICT NO. 88-1 (SYCAMORE HIGHLANDS) PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972, APPOINTING THE ENGINEER OF RECORD AND ORDERING PREPARATION OF AN ENGINEER'S REPORT.

WHEREAS, the City Council (the "City Council") of the City of Riverside, California (the "City"), has conducted proceedings for and has established Landscape Maintenance District 88-1 (Sycamore Highlands) (the "District") of the City of Riverside, County of Riverside, State of California, pursuant to the Landscaping and Lighting Act of 1972, as set forth in Part 2 (commencing with Section 22500) of Division 15 of the Streets and Highways Code ("the Act"), for the installation, replacement, maintenance, and servicing of landscaping improvements, generally including, but not limited to trees, shrubs, grass, vegetation, any ornamental structures above the sidewalk (i.e., bus shelters, trash receptacles), park and recreation improvements, irrigation systems, decorative pavements in the medians and drainage facilities, and lighting facilities for the medians; and

WHEREAS, Chapter 3 (commencing with § 22620) of Part 2 of Division 15 of the Act provides for the levy of annual assessments after formation of an assessment district pursuant to the Act; and

WHEREAS, the City Council has determined that the public interest, convenience, and necessity requires the continued levy of assessments within the District for the purpose of installing, constructing, maintaining and servicing the landscaping and other improvements which have been authorized for the District; and

WHEREAS, Section 22622 of the Act provides that the City Council shall adopt a resolution which shall generally describe any proposed new improvements or any substantial changes in existing improvements and order the engineer to prepare and file a report.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Riverside, California, as follows:



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I, Donesia Gause, City Clerk of the City of Riverside, California, hereby certify that the foregoing resolution was duly and regularly adopted at a meeting of the City Council of the City of Riverside, at its meeting held on the 7th day of February, 2023, by the following vote, to wit:

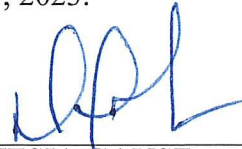
Ayes: Councilmembers Edwards, Conder, Cervantes, Fierro, Perry, and Hemenway and Councilwoman Plascencia

Noes:

Absent:

Abstain:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Riverside, California, this 8th day of February, 2023.



DONESIA GAUSE  
City Clerk of the City of Riverside

22-2196 SDW 12/20/22

APPENDIX B

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Assessment Roll



# Fiscal Year 2023-24 Assessment Roll



CITY OF RIVERSIDE		LMD 88-1 SYCAMORE HIGHLANDS			
PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
256120012	\$1,655.38	256353026	\$110.34	256371003	\$110.34
256351001	\$110.34	256353027	\$110.34	256371004	\$110.34
256351002	\$110.34	256353028	\$110.34	256371005	\$110.34
256351003	\$110.34	256353029	\$110.34	256371006	\$110.34
256351004	\$110.34	256353030	\$110.34	256371007	\$110.34
256351005	\$110.34	256353031	\$110.34	256371008	\$110.34
256352001	\$110.34	256353032	\$110.34	256371009	\$110.34
256352002	\$110.34	256353033	\$110.34	256371010	\$110.34
256352003	\$110.34	256361001	\$110.34	256371011	\$110.34
256352004	\$110.34	256361002	\$110.34	256372001	\$110.34
256352005	\$110.34	256361003	\$110.34	256372002	\$110.34
256352006	\$110.34	256361004	\$110.34	256372003	\$110.34
256352007	\$110.34	256361005	\$110.34	256372004	\$110.34
256352008	\$110.34	256361006	\$110.34	256372005	\$110.34
256352009	\$110.34	256361007	\$110.34	256372006	\$110.34
256352010	\$110.34	256361008	\$110.34	256372007	\$110.34
256353001	\$110.34	256361009	\$110.34	256372008	\$110.34
256353002	\$110.34	256361010	\$110.34	256372009	\$110.34
256353003	\$110.34	256361011	\$110.34	256372010	\$110.34
256353004	\$110.34	256361012	\$110.34	256372011	\$110.34
256353005	\$110.34	256361013	\$110.34	256372012	\$110.34
256353006	\$110.34	256361014	\$110.34	256372013	\$110.34
256353007	\$110.34	256361015	\$110.34	256372014	\$110.34
256353008	\$110.34	256361016	\$110.34	256372015	\$110.34
256353009	\$110.34	256361017	\$110.34	256372016	\$110.34
256353011	\$110.34	256361018	\$110.34	256381001	\$110.34
256353012	\$110.34	256361019	\$110.34	256381002	\$110.34
256353013	\$110.34	256361020	\$110.34	256381003	\$110.34
256353014	\$110.34	256361021	\$110.34	256381004	\$110.34
256353015	\$110.34	256361022	\$110.34	256381005	\$110.34
256353016	\$110.34	256361023	\$110.34	256381006	\$110.34
256353017	\$110.34	256361024	\$110.34	256381007	\$110.34
256353018	\$110.34	256362001	\$110.34	256381008	\$110.34
256353019	\$110.34	256362002	\$110.34	256381009	\$110.34
256353020	\$110.34	256362003	\$110.34	256381010	\$110.34
256353021	\$110.34	256362004	\$110.34	256381011	\$110.34
256353022	\$110.34	256362005	\$110.34	256381012	\$110.34
256353023	\$110.34	256362006	\$110.34	256381013	\$110.34
256353024	\$110.34	256371001	\$110.34	256381014	\$110.34
256353025	\$110.34	256371002	\$110.34	256381015	\$110.34

# Fiscal Year 2023-24 Assessment Roll



CITY OF RIVERSIDE				LMD 88-1 SYCAMORE HIGHLANDS	
PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
256381016	\$110.34	256401002	\$110.34	256411011	\$110.34
256381017	\$110.34	256401003	\$110.34	256411012	\$110.34
256381018	\$110.34	256401004	\$110.34	256411013	\$110.34
256381019	\$110.34	256401005	\$110.34	256411014	\$110.34
256381020	\$110.34	256401006	\$110.34	256411015	\$110.34
256382001	\$110.34	256401007	\$110.34	256411016	\$110.34
256382002	\$110.34	256401008	\$110.34	256411017	\$110.34
256382003	\$110.34	256401009	\$110.34	256411018	\$110.34
256382004	\$110.34	256401010	\$110.34	256412001	\$110.34
256391001	\$110.34	256401011	\$110.34	256412002	\$110.34
256391002	\$110.34	256401012	\$110.34	256412003	\$110.34
256392001	\$110.34	256402001	\$110.34	256412004	\$110.34
256392002	\$110.34	256402002	\$110.34	256412005	\$110.34
256392003	\$110.34	256402003	\$110.34	256412006	\$110.34
256392004	\$110.34	256402004	\$110.34	256412007	\$110.34
256392005	\$110.34	256402005	\$110.34	256412008	\$110.34
256392006	\$110.34	256402006	\$110.34	256412009	\$110.34
256392007	\$110.34	256402009	\$110.34	256412010	\$110.34
256392008	\$110.34	256402010	\$110.34	256412011	\$110.34
256392009	\$110.34	256402011	\$110.34	256412012	\$110.34
256392010	\$110.34	256402012	\$110.34	256412013	\$110.34
256392011	\$110.34	256402013	\$110.34	256412014	\$110.34
256392012	\$110.34	256402014	\$110.34	256413001	\$110.34
256392013	\$110.34	256402015	\$110.34	256413002	\$110.34
256392014	\$110.34	256402016	\$110.34	256413003	\$110.34
256392015	\$110.34	256402017	\$110.34	256413004	\$110.34
256392016	\$110.34	256402018	\$110.34	256413005	\$110.34
256392017	\$110.34	256402019	\$110.34	256413006	\$110.34
256392018	\$110.34	256402020	\$110.34	256413007	\$110.34
256392019	\$110.34	256402021	\$110.34	256413008	\$110.34
256392020	\$110.34	256402022	\$110.34	256413009	\$110.34
256392021	\$110.34	256402023	\$110.34	256413010	\$110.34
256392022	\$110.34	256411001	\$110.34	256413011	\$110.34
256392023	\$110.34	256411002	\$110.34	256413012	\$110.34
256392024	\$110.34	256411003	\$110.34	256413013	\$110.34
256392025	\$110.34	256411004	\$110.34	256413014	\$110.34
256392026	\$110.34	256411005	\$110.34	256413015	\$110.34
256392027	\$110.34	256411008	\$110.34	256413016	\$110.34
256392028	\$110.34	256411009	\$110.34	256413017	\$110.34
256401001	\$110.34	256411010	\$110.34	256413018	\$110.34



# Fiscal Year 2023-24 Assessment Roll



CITY OF RIVERSIDE				LMD 88-1 SYCAMORE HIGHLANDS	
PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
256413019	\$110.34	256422011	\$110.34	256431019	\$110.34
256413020	\$110.34	256422012	\$110.34	256431020	\$110.34
256413021	\$110.34	256422013	\$110.34	256431021	\$110.34
256413022	\$110.34	256422014	\$110.34	256431022	\$110.34
256413023	\$110.34	256422015	\$110.34	256431023	\$110.34
256413024	\$110.34	256422016	\$110.34	256431024	\$110.34
256421001	\$110.34	256422017	\$110.34	256431025	\$110.34
256421002	\$110.34	256422018	\$110.34	256431026	\$110.34
256421003	\$110.34	256422019	\$110.34	256431027	\$110.34
256421004	\$110.34	256422020	\$110.34	256431028	\$110.34
256421005	\$110.34	256422021	\$110.34	256431029	\$110.34
256421006	\$110.34	256422022	\$110.34	256431030	\$110.34
256421007	\$110.34	256422023	\$110.34	256432001	\$110.34
256421008	\$110.34	256422024	\$110.34	256432002	\$110.34
256421009	\$110.34	256422025	\$110.34	256432003	\$110.34
256421010	\$110.34	256422026	\$110.34	256432004	\$110.34
256421011	\$110.34	256422027	\$110.34	256432005	\$110.34
256421012	\$110.34	256422028	\$110.34	256432006	\$110.34
256421013	\$110.34	256422029	\$110.34	256432007	\$110.34
256421014	\$110.34	256422030	\$110.34	256432008	\$110.34
256421015	\$110.34	256422031	\$110.34	256432009	\$110.34
256421016	\$110.34	256422032	\$110.34	256432010	\$110.34
256421017	\$110.34	256431001	\$110.34	256432011	\$110.34
256421018	\$110.34	256431002	\$110.34	256432012	\$110.34
256421019	\$110.34	256431003	\$110.34	256432013	\$110.34
256421020	\$110.34	256431004	\$110.34	256432014	\$110.34
256421021	\$110.34	256431005	\$110.34	256432015	\$110.34
256421022	\$110.34	256431006	\$110.34	256432016	\$110.34
256421023	\$110.34	256431007	\$110.34	256432017	\$110.34
256421024	\$110.34	256431008	\$110.34	256432018	\$110.34
256422001	\$110.34	256431009	\$110.34	256432019	\$110.34
256422002	\$110.34	256431010	\$110.34	256432020	\$110.34
256422003	\$110.34	256431011	\$110.34	256432021	\$110.34
256422004	\$110.34	256431012	\$110.34	256432022	\$110.34
256422005	\$110.34	256431013	\$110.34	256432023	\$110.34
256422006	\$110.34	256431014	\$110.34	256432024	\$110.34
256422007	\$110.34	256431015	\$110.34	256432025	\$110.34
256422008	\$110.34	256431016	\$110.34	256432026	\$110.34
256422009	\$110.34	256431017	\$110.34	256432027	\$110.34
256422010	\$110.34	256431018	\$110.34	256440001	\$110.34



# Fiscal Year 2023-24 Assessment Roll



CITY OF RIVERSIDE				LMD 88-1 SYCAMORE HIGHLANDS	
PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
256440002	\$110.34	263261023	\$110.34	263271012	\$110.34
256440003	\$110.34	263261024	\$110.34	263271013	\$110.34
256440004	\$110.34	263262001	\$110.34	263271014	\$110.34
256440005	\$110.34	263262002	\$110.34	263271015	\$110.34
256440006	\$110.34	263262003	\$110.34	263271016	\$110.34
256440007	\$110.34	263262004	\$110.34	263271017	\$110.34
256440008	\$110.34	263262005	\$110.34	263271018	\$110.34
256440009	\$110.34	263262006	\$110.34	263271019	\$110.34
256440010	\$110.34	263262007	\$110.34	263271020	\$110.34
256440011	\$110.34	263262008	\$110.34	263271021	\$110.34
256440012	\$110.34	263262009	\$110.34	263271022	\$110.34
263030053	\$220.70	263262010	\$110.34	263271023	\$110.34
263030060	\$441.42	263262011	\$110.34	263271024	\$110.34
263030061	\$5,297.22	263262012	\$110.34	263271025	\$110.34
263030062	\$8,276.92	263262013	\$110.34	263271026	\$110.34
263030063	\$10,815.16	263262014	\$110.34	263271027	\$110.34
263030071	\$772.50	263263001	\$110.34	263271028	\$110.34
263030077	\$441.42	263263002	\$110.34	263271029	\$110.34
263261001	\$110.34	263263003	\$110.34	263271030	\$110.34
263261002	\$110.34	263263004	\$110.34	263271031	\$110.34
263261003	\$110.34	263263005	\$110.34	263271032	\$110.34
263261004	\$110.34	263263006	\$110.34	263271033	\$110.34
263261005	\$110.34	263263007	\$110.34	263271034	\$110.34
263261006	\$110.34	263263008	\$110.34	263271035	\$110.34
263261007	\$110.34	263263009	\$110.34	263271036	\$110.34
263261008	\$110.34	263263010	\$110.34	263271037	\$110.34
263261009	\$110.34	263263011	\$110.34	263271038	\$110.34
263261010	\$110.34	263263012	\$110.34	263271039	\$110.34
263261011	\$110.34	263263013	\$110.34	263271040	\$110.34
263261012	\$110.34	263271001	\$110.34	263272001	\$110.34
263261013	\$110.34	263271002	\$110.34	263272002	\$110.34
263261014	\$110.34	263271003	\$110.34	263272003	\$110.34
263261015	\$110.34	263271004	\$110.34	263272004	\$110.34
263261016	\$110.34	263271005	\$110.34	263272005	\$110.34
263261017	\$110.34	263271006	\$110.34	263272006	\$110.34
263261018	\$110.34	263271007	\$110.34	263272007	\$110.34
263261019	\$110.34	263271008	\$110.34	263272008	\$110.34
263261020	\$110.34	263271009	\$110.34	263272009	\$110.34
263261021	\$110.34	263271010	\$110.34	263272010	\$110.34
263261022	\$110.34	263271011	\$110.34	263272011	\$110.34

# Fiscal Year 2023-24 Assessment Roll



CITY OF RIVERSIDE		LMD 88-1 SYCAMORE HIGHLANDS			
PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
263272012	\$110.34	263332012	\$110.34	263341021	\$110.34
263272013	\$110.34	263332013	\$110.34	263341022	\$110.34
263272014	\$110.34	263332014	\$110.34	263341023	\$110.34
263272015	\$110.34	263332015	\$110.34	263341024	\$110.34
263272016	\$110.34	263332016	\$110.34	263341025	\$110.34
263272017	\$110.34	263332017	\$110.34	263341026	\$110.34
263272018	\$110.34	263332018	\$110.34	263341027	\$110.34
263272019	\$110.34	263332019	\$110.34	263341028	\$110.34
263272020	\$110.34	263332020	\$110.34	263341029	\$110.34
263272021	\$110.34	263332021	\$110.34	263341030	\$110.34
263272022	\$110.34	263332022	\$110.34	263341031	\$110.34
263331001	\$110.34	263332023	\$110.34	263341032	\$110.34
263331002	\$110.34	263332024	\$110.34	263341033	\$110.34
263331003	\$110.34	263332025	\$110.34	263341034	\$110.34
263331004	\$110.34	263332026	\$110.34	263341035	\$110.34
263331005	\$110.34	263332027	\$110.34	263341036	\$110.34
263331006	\$110.34	263332028	\$110.34	263341037	\$110.34
263331007	\$110.34	263332029	\$110.34	263341038	\$110.34
263331008	\$110.34	263332030	\$110.34	263341039	\$110.34
263331009	\$110.34	263332031	\$110.34	263342001	\$110.34
263331010	\$110.34	263341001	\$110.34	263342002	\$110.34
263331011	\$110.34	263341002	\$110.34	263342003	\$110.34
263331012	\$110.34	263341003	\$110.34	263342004	\$110.34
263331013	\$110.34	263341004	\$110.34	263342005	\$110.34
263331014	\$110.34	263341005	\$110.34	263342006	\$110.34
263331015	\$110.34	263341006	\$110.34	263342007	\$110.34
263331016	\$110.34	263341007	\$110.34	263342008	\$110.34
263331017	\$110.34	263341008	\$110.34	263342009	\$110.34
263331018	\$110.34	263341009	\$110.34	263342010	\$110.34
263332001	\$110.34	263341010	\$110.34	263342011	\$110.34
263332002	\$110.34	263341011	\$110.34	263342012	\$110.34
263332003	\$110.34	263341012	\$110.34	263342013	\$110.34
263332004	\$110.34	263341013	\$110.34	263342014	\$110.34
263332005	\$110.34	263341014	\$110.34	263342015	\$110.34
263332006	\$110.34	263341015	\$110.34	263342016	\$110.34
263332007	\$110.34	263341016	\$110.34	263342017	\$110.34
263332008	\$110.34	263341017	\$110.34	263342018	\$110.34
263332009	\$110.34	263341018	\$110.34	263342019	\$110.34
263332010	\$110.34	263341019	\$110.34	263342020	\$110.34
263332011	\$110.34	263341020	\$110.34	263342021	\$110.34

# Fiscal Year 2023-24 Assessment Roll



CITY OF RIVERSIDE		LMD 88-1 SYCAMORE HIGHLANDS			
PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
263342022	\$110.34	263351027	\$110.34	263360002	\$110.34
263342023	\$110.34	263351028	\$110.34	263360003	\$110.34
263342024	\$110.34	263351029	\$110.34	263360004	\$110.34
263342025	\$110.34	263351030	\$110.34	263360005	\$110.34
263342026	\$110.34	263351031	\$110.34	263360006	\$110.34
263342027	\$110.34	263351032	\$110.34	263360007	\$110.34
263342028	\$110.34	263351033	\$110.34	263360008	\$110.34
263342029	\$110.34	263351034	\$110.34	263360009	\$110.34
263342030	\$110.34	263351035	\$110.34	263360010	\$110.34
263342031	\$110.34	263351036	\$110.34	263360011	\$110.34
263342032	\$110.34	263351037	\$110.34	263360012	\$110.34
263342033	\$110.34	263351038	\$110.34	263360013	\$110.34
263342034	\$110.34	263351039	\$110.34	263360014	\$110.34
263342035	\$110.34	263351040	\$110.34	263360015	\$110.34
263351001	\$110.34	263351041	\$110.34	263360016	\$110.34
263351002	\$110.34	263351042	\$110.34	263360017	\$110.34
263351003	\$110.34	263351043	\$110.34	263360018	\$110.34
263351004	\$110.34	263351044	\$110.34	263360019	\$110.34
263351005	\$110.34	263352001	\$110.34	263360020	\$110.34
263351006	\$110.34	263352002	\$110.34	263360021	\$110.34
263351007	\$110.34	263352003	\$110.34	263360022	\$110.34
263351008	\$110.34	263352004	\$110.34	263360023	\$110.34
263351009	\$110.34	263352005	\$110.34	263360024	\$110.34
263351010	\$110.34	263352006	\$110.34	263360025	\$110.34
263351011	\$110.34	263352007	\$110.34	263360026	\$110.34
263351012	\$110.34	263352008	\$110.34	263360027	\$110.34
263351013	\$110.34	263352009	\$110.34	263360028	\$110.34
263351014	\$110.34	263352010	\$110.34	263360029	\$110.34
263351015	\$110.34	263352011	\$110.34	263360030	\$110.34
263351016	\$110.34	263352012	\$110.34	263360031	\$110.34
263351017	\$110.34	263352013	\$110.34	263360032	\$110.34
263351018	\$110.34	263352014	\$110.34	263360033	\$110.34
263351019	\$110.34	263352015	\$110.34	263360034	\$110.34
263351020	\$110.34	263352016	\$110.34	263360035	\$110.34
263351021	\$110.34	263352017	\$110.34	263360036	\$110.34
263351022	\$110.34	263352018	\$110.34	263360037	\$110.34
263351023	\$110.34	263352019	\$110.34	263360038	\$110.34
263351024	\$110.34	263352020	\$110.34	263360039	\$110.34
263351025	\$110.34	263352021	\$110.34	263360040	\$110.34
263351026	\$110.34	263360001	\$110.34	263360041	\$110.34

# Fiscal Year 2023-24 Assessment Roll



## CITY OF RIVERSIDE

## LMD 88-1 SYCAMORE HIGHLANDS

PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
263360042	\$110.34				
263360043	\$110.34				
263360044	\$110.34				
263360045	\$110.34				
263360046	\$110.34				
263360047	\$110.34				
Parcels:	<u>726</u>				
Levy:	<u>\$107,144.84</u>				

## APPENDIX C

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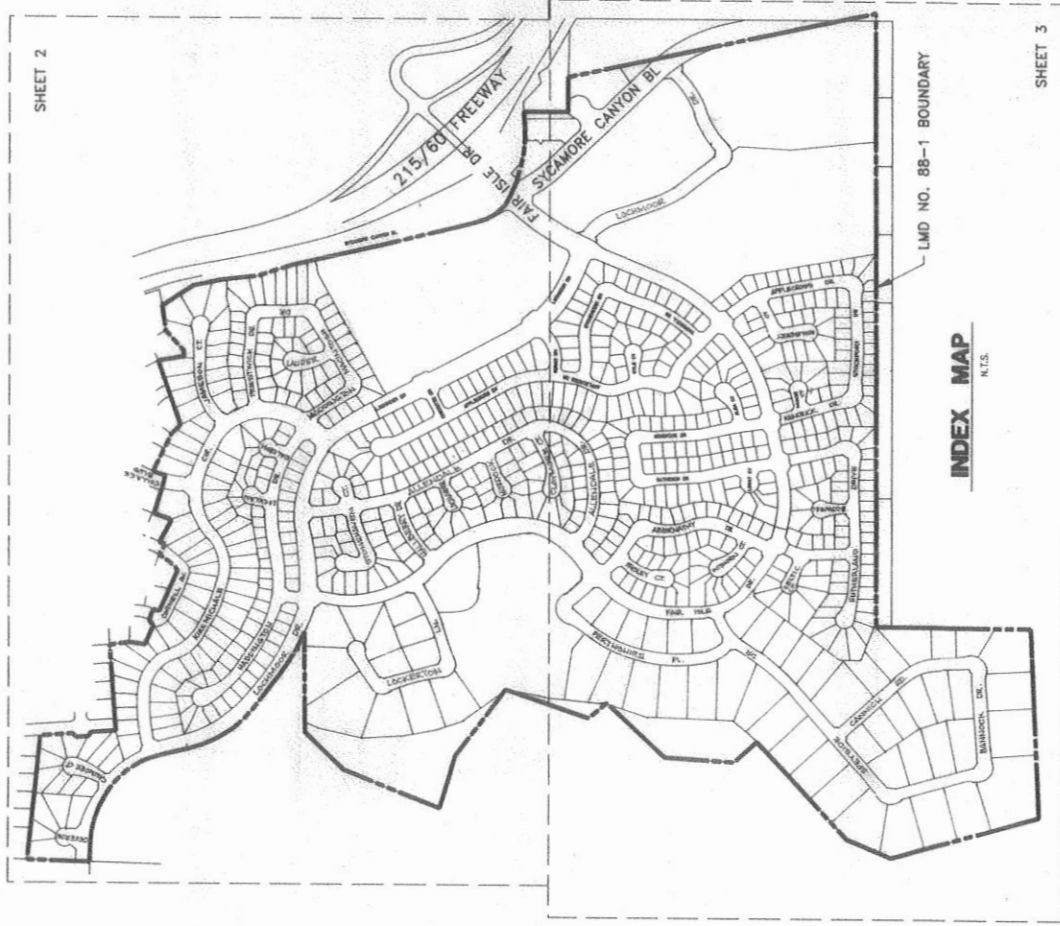
### Assessment Diagrams



# LANDSCAPE MAINTENANCE DISTRICT NO. 88-1 ( SYCAMORE HIGHLANDS )

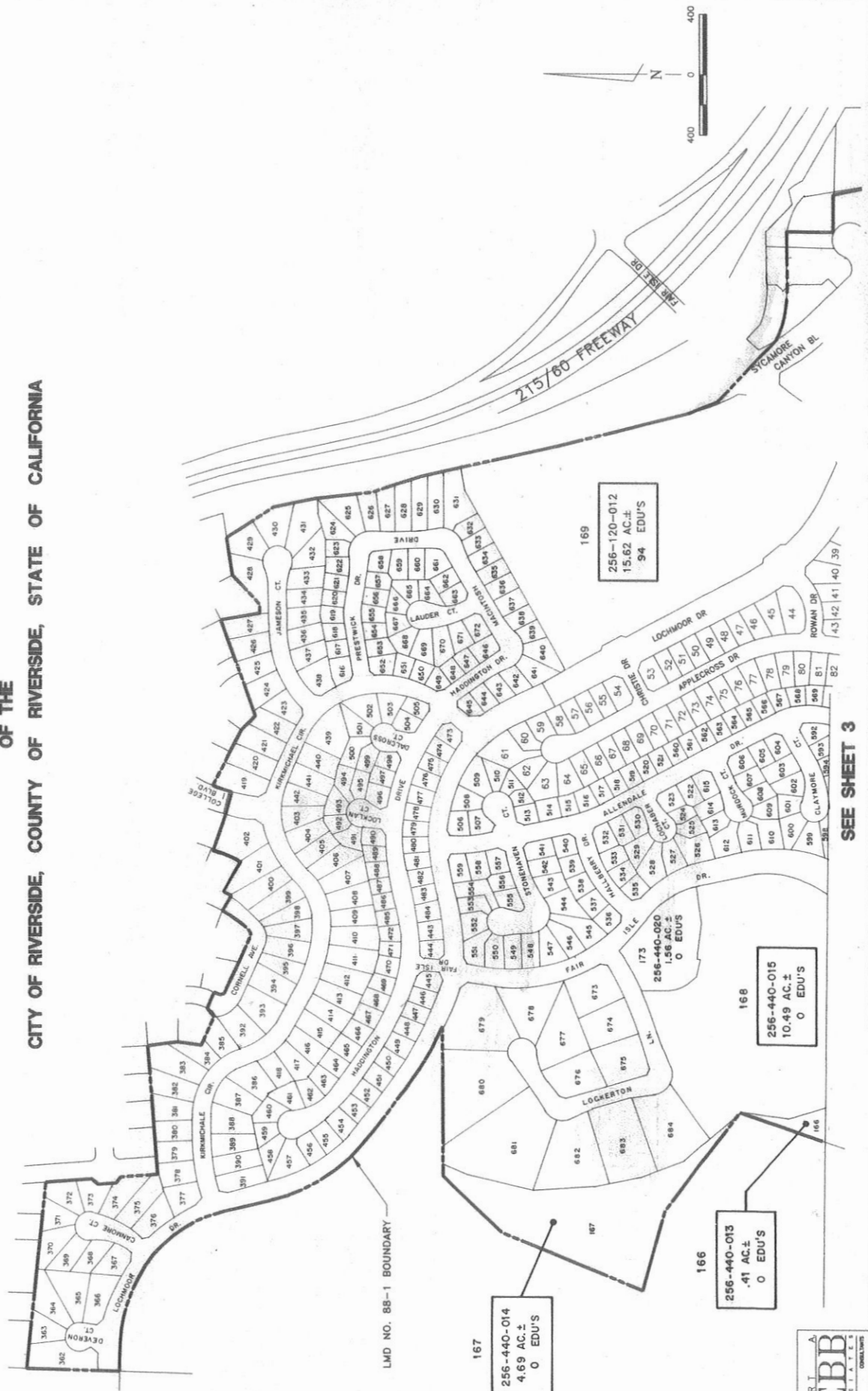
OF THE  
CITY OF RIVERSIDE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

THIS ASSESSMENT DIAGRAM CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE ASSESSMENT DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011



LANDSCAPE MAINTENANCE DISTRICT NO. 88-1  
( SYCAMORE HIGHLANDS )

OF THE  
CITY OF RIVERSIDE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA





# LANDSCAPE MAINTENANCE DISTRICT NO. 88-1 ( SYCAMORE HIGHLANDS )

OF THE

CITY OF RIVERSIDE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

SEE SHEET 2





3788 McCray St.  
Riverside, CA 92506  
951.200.8600



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