FINANCE,LLC

# Fiscal Year 2018-19 

## Preliminary Engineer's Report

Riverwalk Landscape Maintenance District

Prepared for:


May 2018

Table of Contents

## Sections

> Section i. Engineer's Statement______ i
Section 1. Plans and Specifications ..... 1
Section 2. Method of Assessment Apportionment ..... 2
Section 3. Cost Estimate ..... 6
Section 4. Assessment Roll ..... 7
Section 5. Assessment Diagram ..... 8
Tables
Table 2-1. Maximum Assessment Range Calculations ..... 5
Table 3-1. Cost Estimate for Fiscal Year 2018-2019 ..... 6
Appendices
Appendix A. Resolution No. 23280 ..... A-1
Appendix B. Assessment Roll ..... B-1
Appendix C. Assessment Diagram ..... C-1

AGENCY:
PROJECT:
TO:

CITY OF RIVERSIDE
RIVERWALK LANDSCAPE MAINTENANCE DISTRICT
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 XIIIC and XIIID to the California Constitution, and in accordance with Resolution No. 23280 adopted by the City Council of the City of Riverside, California, ordering preparation of the Engineer's Report for Riverwalk Landscape Maintenance District (hereinafter referred to as the "District"), I, Matthew E. Webb, authorized representative of Albert A. Webb Associates, the appointed Assessment Engineer, submit herewith the Report for the District consisting of five (5) Sections as follows:

Section 1 Plans And Specifications for improvements maintained by the 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 District, and the methodology used to apportion the total assessment to the properties within the District.

Section 3 A Cost Estimate of the landscaping maintenance, including incidental costs and expenses in connection therewith, is set forth on the lists thereof, attached hereto for the mentioned Fiscal Year.

Section 4 An Assessment Roll consisting of the proposed assessment of the total costs and expenses of the improvements for Fiscal Year 2018-2019 upon each parcel of land within the 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 District and zones of benefit within said District, as the same existed on the maps of the Assessor of Riverside County at time of adoption of the Resolution of Intention, is filed in the Office of the City Clerk of the City of Riverside. The diagram refers to the County Assessor's maps for a detailed description of the lines and dimensions of any lots and parcels. A reduced copy thereof is filed herewith and made a part hereof.

## i. Engineer's Statement


albert A. WEbb ASSOCIATES


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 $\qquad$ day of $\qquad$ 2018.

Landscaping improvements, along with the recreation facilities and play equipment that have been installed, are proposed to be maintained by the District. There exist two zones of benefit, Zone A and Zone B. The general nature, location, and extent of the landscape improvements to be maintained by the District for each Zone are as follows:

## Zone A

- Landscaping and irrigation systems within the parkway on the east side of Riverwalk Parkway from approximately 500 feet southerly of Collett Avenue, northerly to approximately 950 feet southerly of Pierce Street.
- Enhanced landscaped areas, including recreation facilities and play equipment, on the east side of Riverwalk Parkway, located approximately 500 feet southerly of Collett Avenue, northerly to approximately 950 feet southerly of Pierce Street.
- Reverse frontage landscaping improvements and irrigation systems along the north and south sides of Collett Avenue between Riverwalk Parkway and Golden Avenue.
- Reverse frontage landscaping improvements and irrigation systems along the west side of Golden Avenue between Schuyler Avenue and the La Sierra Storm Drain Channel.
- Reverse frontage landscaping improvements and irrigation systems along the north side of Schuyler Avenue from Golden Avenue easterly to the District Boundary.
- Landscaping and irrigation systems along the south side of Pierce Street beginning approximately 300 feet east of Riverwalk Parkway, extending approximately 700 feet easterly.
- Landscaping improvements for a dog park that is located on the south side of Pierce Street and on the west side of Riverwalk Parkway.


## Zone B

Landscaping and irrigation systems within the parkway on the east side of Riverwalk Parkway from the La Sierra Storm Drain, northerly to a point approximately 500 feet southerly of Collett Avenue and along the west side of Riverwalk Parkway from the La Sierra Storm Drain, northerly to a point approximately 950 feet southerly of Pierce Street, including the northwest corner of Riverwalk Parkway and Collett Avenue.
It should be noted that the Master Homeowner's Association will be responsible for the operation, repair, or replacement of the pumps and their system for the water wells, which feed the ponds and irrigation system, including providing the water for irrigation of the system.

The Master Homeowner's Association will also be responsible for the operation, maintenance, and repair of the streambeds, water ponds, and fountains, and associated electrical costs.

Landscaping maintenance services are to be financed by the District. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the landscaping, recreation facilities, play equipment, and appurtenances including repair, removal, or replacement, providing for the life, growth, health, and beauty of the landscaping, recreation facilities, play equipment, and removal of trimmings, rubbish, debris, and other solid waste, together with the necessary incidental expenses.

## Plans and Specifications

Plans and Specifications for improvements are on file and are available for inspection in the Office of the Director of Public Works of the City of Riverside.

## Proposition 218 Compliance

On November 5, 1996 California voters approved Proposition 218 entitled "Right to Vote on Taxes Act", which added Article XIIID to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.
Some of these exceptions include:

1) Any assessments imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
2) Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the City will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula (e.g., CPI increase).
Proposition 218 does not define the term "streets", however, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street's rights-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.
Proposition 218 defines "assessment" as "any levy or charge upon real property by an agency for a special benefit conferred upon the real property." Cal. Const., art. XIIID, §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. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees, and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

## Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements, 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 portion of the cost of the improvement, which benefits the public generally, to be separated from that portion of the cost of the improvement, which specially benefits assessed properties. Proposition 218 provides the following definition of "special benefit":
"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."

## Method of Assessment Apportionment

The "Landscaping and Lighting Act of 1972" and the provisions of Article XIIID of the California Constitution require that the assessment be apportioned by a formula or method which fairly distributes the net amount among all assessable lots and parcels in proportion to the estimated 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 the firm of Webb

Municipal Finance, LLC for the purpose of assisting the City Council in making an analysis of the facts in the District and recommending to the City Council 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 the 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 District will receive 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 will provide an aesthetic benefit, will directly enhance the property values within the District, and provide a sense of community, and will also provide erosion and dust control, resulting in additional special benefit.

## General 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.

## Public Lands

Article XIIID, which was added to the California Constitution by the passage of Proposition 218 in 1996, 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." The District includes a publicly owned parcel, which has been dedicated to the City of Riverside for a dog park. The Assessor's Parcel Number of the park is 141-260-027-9. The dog park receives no special benefit from the improvements. Accordingly, this parcel has been assigned zero (0) EDUs and is exempt from assessment.

## Allocation of Special Benefit Assessments

There are a total of 28.2 acres of landscaping to be maintained by the District. Originally, it was determined that 17.2 acres of landscaping was the responsibility of the residential Riverwalk Development (Zone A) and 11.0 acres of landscaping was the responsibility of the non-residential development (Zone B). Subsequently, a parcel that is in Zone $B$ has been dedicated to the City of Riverside as a dog park, which benefits only the residential development in Zone A. Therefore, 19.2 acres of landscaping is now the responsibility of the residential development (Zone A) and 9.0 acres of landscaping is now the responsibility of the non-residential development (Zone B). The residential Riverwalk Development is complete with 1,022 single-family residences and approximately 87.31 acres of non-residential development.

The total special benefit assessment for Fiscal Year 2018-2019 will be $\$ 349,105.00$. The total estimated cost of the maintenance of the improvements and the resulting total assessment of $\$ 349,105.00$ have been allocated between the residential Riverwalk Development (Zone A) and the non-residential property (Zone B) on the basis of the acreage of landscaping except four items of costs. It has been determined that the costs of those four items, i.e., dog park maintenance, playground equipment maintenance and repair, an annual insurance premium, and a capital replacement reserve, should be the sole responsibility of the residential Riverwalk Development (Zone A) as the non-residential property (Zone B) is not perceived to receive a special benefit from these items. Thus, 71.18 percent ( $\$ 248,492.94$ ) of the total assessment has been allocated to Zone A and 28.82 percent ( $\$ 100,612.06$ ) of the total assessment has been allocated to Zone B.
The special benefit assessment will be allocated to parcels within the District on an equivalent dwelling unit (EDU) basis or on an acreage basis. Each single-family residential parcel of the Riverwalk Development (Zone A) (improved, vacant, or un-subdivided) within the District will receive a similar benefit; accordingly, each existing or proposed single-family residential lot has been assessed on the basis of one (1) EDU. 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. The non-residential property within Zone B will be assessed on an acreage basis.
Should densities or land uses 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 District.

## Future Maximum Annual Assessments

The assessment will be levied on an annual basis for as long as the landscape maintenance services are provided. The District formation established the base Fiscal Year 2002-2003 maximum annual assessment amount within a range from $\$ 150.00$ per equivalent dwelling unit (i.e., a single-family residential lot) to $\$ 230.00$ per equivalent dwelling unit for parcels of property which are or will be improved with single-family residences (i.e., Residential Property) and in an amount within a range from $\$ 750.00$ per acre to $\$ 1,000.00$ per acre for all other parcels of property (i.e., Non-Residential Property).

The annual Minimum and Maximum assessment rates, per EDU for parcels of property which are or will be improved with single-family residences (Zone A) or per acre for all other parcels of property that are not residential (Zone B), are annually increased by an amount not to exceed the current method of escalation on July 1 of each year, commencing on July 1, 2003. The escalation method increases the prior fiscal year Minimum and Maximum rates using the year-over-year percentage increase, if any, in the Consumer Price Index (CPI).
Prior to Fiscal Year 2018-2019, the annual escalation was determined by multiplying the prior year rates, both Minimum and Maximum, by the percentage increase, if any, in the CPI for Los Angeles - Riverside - Orange County (1982-84 = 100). The base Index as of July 1, 2002 was 182.200.

As of Fiscal Year 2018-2019, the Bureau of Labor Statistics Data revised its categorization of Los Angeles Riverside - Orange County to Riverside - San Bernardino - Ontario. Thus, the annual escalation will be determined by the percentage increase, if any, in the newly implemented base Index as of December 2017 (2017-18 = 100) to the Index as of March 2018 of 101.897 . Table $2-1$ shows the changes to the Minimum and Maximum assessment rates from Fiscal Year 2002-2003 to today.
2. Method of Assessment Apportionment

Table 2-1
Maximum Assessment Range Calculations

| Fiscal Year | Zone | Minimum | Maximum | CPI | Month/Year | CPI | Month/Year | \% Increase |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 02-03 | A | \$150.00 | \$230.00 | NO INCREASE - FIRST YEAR |  |  |  |  |
|  | B | \$750.00 | \$1,000.00 |  |  |  |  |  |
| 03-04 | A | \$154.94 | \$237.57 | 182.20 | Jul-02 | 188.20 | Mar-03 | 3.2931\% |
|  | B | \$774.70 | \$1,032.93 |  |  |  |  |  |
| 04-05 | A | \$157.66 | \$241.74 | 188.20 | Mar-03 | 191.50 | Mar-04 | 1.7535\% |
|  | B | \$788.28 | \$1,051.04 |  |  |  |  |  |
| 05-06 | A | \$164.00 | \$251.46 | 191.50 | Mar-04 | 199.20 | Mar-05 | 4.0209\% |
|  | B | \$819.98 | \$1,093.30 |  |  |  |  |  |
| 06-07 | A | \$171.66 | \$263.20 | 199.20 | Mar-05 | 208.50 | Mar-06 | 4.6687\% |
|  | B | \$858.26 | \$1,144.34 |  |  |  |  |  |
| 07-08 | A | \$178.25 | \$273.30 | 208.50 | Mar-06 | 216.50 | Mar-07 | 3.8369\% |
|  | B | \$891.19 | \$1,188.25 |  |  |  |  |  |
| 08-09 | A | \$184.10 | \$282.28 | 216.50 | Mar-07 | 223.61 | Mar-08 | 3.2841\% |
|  | B | \$920.46 | \$1,227.27 |  |  |  |  |  |
| 09-10 | A | \$184.10 | \$282.28 | 223.61 | Mar-08 | 221.38 | Mar-09 | 0.0000\% |
|  | B | \$920.46 | \$1,227.27 |  |  |  |  |  |
| 10-11 | A | \$187.51 | \$287.51 | 221.38 | Mar-09 | 225.48 | Mar-10 | 1.8520\% |
|  | B | \$937.51 | \$1,250.00 |  |  |  |  |  |
| 11-12 | A | \$193.13 | \$296.13 | 225.48 | Mar-10 | 232.24 | Mar-11 | 2.9980\% |
|  | B | \$965.62 | \$1,287.48 |  |  |  |  |  |
| 12-13 | A | \$197.04 | \$302.12 | 232.24 | Mar-11 | 236.94 | Mar-12 | 2.0238\% |
|  | B | \$985.16 | \$1,313.54 |  |  |  |  |  |
| 13-14 | A | \$199.58 | \$306.01 | 236.941 | Mar-12 | 239.995 | Mar-13 | 1.2889\% |
|  | B | \$997.86 | \$1,330.47 |  |  |  |  |  |
| 14-15 | A | \$201.66 | \$309.19 | 239.995 | Mar-13 | 242.491 | Mar-14 | 1.0400\% |
|  | B | \$1,008.24 | \$1,344.31 |  |  |  |  |  |
| 15-16 | A | \$202.69 | \$310.78 | 242.491 | Mar-14 | 243.738 | Mar-15 | 0.5142\% |
|  | B | \$1,013.42 | \$1,351.22 |  |  |  |  |  |
| 16-17 | A | \$206.13 | \$316.05 | 243.738 | Mar-15 | 247.873 | Mar-16 | 1.6965\% |
|  | B | \$1,030.61 | \$1,374.14 |  |  |  |  |  |
| 17-18 | A | \$211.66 | \$324.53 | 247.873 | Mar-16 | 254.525 | Mar-17 | 2.6836\% |
|  | B | \$1,058.27 | \$1,411.02 |  |  |  |  |  |
| 18-19 ${ }^{(1)}$ | A | \$215.68 | \$330.69 | 100.000 | Dec-17 | 101.897 | Mar-18 | 1.8970\% |
|  | B | \$1,078.35 | \$1,437.79 |  |  |  |  |  |

${ }^{(1)}$ In January 2018 the Bureau of Labor Statistics Data revised its categorization of Los Angeles - Riverside - Orange County to Riverside - San Bernardino - Ontario. The calculation of the escalator for Fiscal Year 2018-2019 is the percentage increase from the newly implemented base Index, as of December 2017 (2017-2018 = 100.000), to the Index as of March 2018 of 101.897.

## 3. Cost Estimate

The Fiscal Year 2018-2019 costs of the improvements for the District are based upon costs as of March 12, 2018, as provided by the City of Riverside Finance Department.

Table 3-1
Cost Estimate for Fiscal Year 2018-2019

| ITEM | Cost |
| :--- | ---: |
| Contract Maintenance | $\$ 231,166$ |
| Utilities | $\$ 20,484$ |
| Contract Contingencies and Misc. Repairs | $\$ 3,000$ |
| Assessment Engineer | $\$ 4,500$ |
| City Labor and Overhead | $\$ 285,134$ |
| Operating Costs | $\$ 41,000$ |
| Total Estimated Cost | $\$ 585,284$ |
| Less 2017/2018 Surplus | $\$ 236,179)$ |
| Amount Required for 2018/2019 Assessment | $\$ 349,105$ |

A proposed assessment of the total costs and expenses of the improvements for Fiscal Year 2018-2019 upon each parcel of land within the 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 as shown in Appendix B.

## 5. Assessment Diagram

The boundaries of the District are completely within the boundaries of the City of Riverside. The District Diagram is on file in the office of the City Clerk of the City of Riverside and is shown in Appendix C of this Report. The diagram refers to the County Assessor's maps for a detailed description of the lines and dimensions of any lots and parcels. A reduced copy thereof is filed herewith and made a part hereof.

APPENDIX A
Resolution No. 23280

FINANCE,LLC

## RESOLUTION NO. 23280


#### Abstract

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE, CALIFORNIA, INITIATING PROCEEDINGS TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2018-2019 IN THE RIVERWALK AND LANDSCAPE MAINTENANCE DISTRICT 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 the Riverwalk Landscape Maintenance District of the City of Riverside (the "District") pursuant to the Landscaping and Lighting Act of 1972, Part 2 (commencing with Section 22500) of Division 15 of the Streets and Highways Code (the "Act") for the acquisition, installation, construction, maintenance, and servicing of public parks, park and recreation improvements, and public landscaping and appurtenant facilities within the District, and on August 13, 2002, adopted Resolution No. 20243 ordering the formation of the District; 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 require the continued levy of assessments within the District for the purpose of installation, construction, maintenance, and servicing of the public parks, park and recreation improvements, and public landscaping and appurtenant facilities 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:

Section 1: The City Council hereby initiates proceedings pursuant to the Act to levy and collect annual assessments within the District for the installation, construction, maintenance, and servicing of public parks and park and recreation improvements, and public landscaping and appurtenant facilities within the District during fiscal year 2018-2019.

Section 2: The maintenance and servicing to be performed consists of the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of parks and park and recreation improvements, and public landscaping and appurtenant facilities, including:
(a) Repair, removal, or replacement of all, or any part of, the park and recreation improvements, and other improvements.
(b) Providing for the life, growth, health, and beauty of landscaping, including cultivation, trimming, spraying, fertilizing, and treating for disease or injury.
(c) Removal of trimmings, rubbish, debris, and other solid waste.
(d) Cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.
(e) Operation, maintenance, repair, and replacement of irrigation systems.
(f) Servicing of park and recreational improvements and landscaping, including providing electric current, energy, gas, or other illuminating agents for public lighting facilities or for the lighting or operation of other improvements and providing water for irrigation of landscaping, the operation of fountains and waterways, and the maintenance of other improvements.

Section 3: No new improvements or any substantial changes in the existing improvements are proposed for the 2018-2019 fiscal year.

Section 4: Albert A. Webb Associates is hereby reappointed as the engineer of record (the "Engineer") and is ordered to prepare and file with the City Clerk an engineer's report (the "Report") which meets the requirements of Sections 22565 through 22574 of the Act with regard to the assessments to be levied within the District for the 2018-2019 fiscal year.

ADOPTED by the City Council this 6th day of March, 2018.


Attest:


COLLEEN J. NICOL
City-Clerk of the City of Riverside

I, Colleen J. Nicol, 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 this 6th day of March, 2018, by the following vote, to wit:

Ayes: Councilmembers Melendrez, Soubirous, Conder, Mac Arthur, Perry, and Adams

Noes: None
Absent: Councilmember Gardner
Disqualified: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Riverside, California, this 7th day of March, 2018.

APPENDIX B
Assessment Roll

Zone A-Residential

| APN | Levy Amount | APN | Levy Amount | APN | Levy Amount | APN | Levy Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 142021001-3 | \$243.14 | 142021002-4 | \$243.14 | 142021003-5 | \$243.14 | 142021004-6 | \$243.14 |
| 142021007-9 | \$243.14 | 142021008-0 | \$243.14 | 142021009-1 | \$243.14 | 142021010-1 | \$243.14 |
| 142021013-4 | \$243.14 | 142021014-5 | \$243.14 | 142021015-6 | \$243.14 | 142021016-7 | \$243.14 |
| 142021019-0 | \$243.14 | 142021020-0 | \$243.14 | 142021021-1 | \$243.14 | 142021022-2 | \$243.14 |
| 142021023-3 | \$243.14 | 142021024-4 | \$243.14 | 142021026-6 | \$243.14 | 142021027-7 | \$243.14 |
| 142021028-8 | \$243.14 | 142021029-9 | \$243.14 | 142021030-9 | \$243.14 | 142021031-0 | \$243.14 |
| 142021032-1 | \$243.14 | 142021033-2 | \$243.14 | 142021034-3 | \$243.14 | 142021035-4 | \$243.14 |
| 142021037-6 | \$243.14 | 142021038-7 | \$243.14 | 142021039-8 | \$243.14 | 142021040-8 | \$243.14 |
| 142021042-0 | \$243.14 | 142021043-1 | \$243.14 | 142021045-3 | \$243.14 | 142021046-4 | \$243.14 |
| 142021047-5 | \$243.14 | 142021048-6 | \$243.14 | 142021049-7 | \$243.14 | 142021050-7 | \$243.14 |
| 142021052-9 | \$243.14 | 142021053-0 | \$243.14 | 142021054-1 | \$243.14 | 142021055-2 | \$243.14 |
| 142021056-3 | \$243.14 | 142021057-4 | \$243.14 | 142022001-6 | \$243.14 | 142022002-7 | \$243.14 |
| 142022003-8 | \$243.14 | 142022004-9 | \$243.14 | 142022006-1 | \$243.14 | 142022007-2 | \$243.14 |
| 142022008-3 | \$243.14 | 142022009-4 | \$243.14 | 142022010-4 | \$243.14 | 142022011-5 | \$243.14 |
| 142022013-7 | \$243.14 | 142022014-8 | \$243.14 | 142022015-9 | \$243.14 | 142022016-0 | \$243.14 |
| 142022018-2 | \$243.14 | 142022019-3 | \$243.14 | 142022020-3 | \$243.14 | 142022021-4 | \$243.14 |
| 142022023-6 | \$243.14 | 142022024-7 | \$243.14 | 142022025-8 | \$243.14 | 142022026-9 | \$243.14 |
| 142022027-0 | \$243.14 | 142022028-1 | \$243.14 | 142022030-2 | \$243.14 | 142022031-3 | \$243.14 |
| 142022032-4 | \$243.14 | 142022033-5 | \$243.14 | 142022035-7 | \$243.14 | 142022036-8 | \$243.14 |
| 142022037-9 | \$243.14 | 142022038-0 | \$243.14 | 142022041-2 | \$243.14 | 142022042-3 | \$243.14 |
| 142022043-4 | \$243.14 | 142022044-5 | \$243.14 | 142022045-6 | \$243.14 | 142022046-7 | \$243.14 |
| 142022050-0 | \$243.14 | 142022051-1 | \$243.14 | 142022052-2 | \$243.14 | 142022053-3 | \$243.14 |
| 142490001-3 | \$243.14 | 142490002-4 | \$243.14 | 142490003-5 | \$243.14 | 142490004-6 | \$243.14 |
| 142490005-7 | \$243.14 | 142490006-8 | \$243.14 | 142490007-9 | \$243.14 | 142490008-0 | \$243.14 |
| 142490009-1 | \$243.14 | 142490010-1 | \$243.14 | 142490011-2 | \$243.14 | 142490012-3 | \$243.14 |
| 142490013-4 | \$243.14 | 142490014-5 | \$243.14 | 142490015-6 | \$243.14 | 142490016-7 | \$243.14 |
| 142490017-8 | \$243.14 | 142490018-9 | \$243.14 | 142490019-0 | \$243.14 | 142490020-0 | \$243.14 |
| 142490021-1 | \$243.14 | 142490022-2 | \$243.14 | 142490023-3 | \$243.14 | 142490024-4 | \$243.14 |
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Zone A-Residential

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Zone A-Residential

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Zone A-Residential

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| 142621026-0 | \$243.14 | 142621027-1 | \$243.14 | 142621028-2 | \$243.14 | 142621029-3 | \$243.14 |
| 142621030-3 | \$243.14 | 142621031-4 | \$243.14 | 142621032-5 | \$243.14 | 142621036-9 | \$243.14 |
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| 142621051-2 | \$243.14 | 142621052-3 | \$243.14 | 142621053-4 | \$243.14 | 142621054-5 | \$243.14 |
| 142621055-6 | \$243.14 | 142621056-7 | \$243.14 | 142621057-8 | \$243.14 | 142621058-9 | \$243.14 |
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| 142621064-4 | \$243.14 | 142621065-5 | \$243.14 | 142621066-6 | \$243.14 | 142621067-7 | \$243.14 |
| 142621068-8 | \$243.14 | 142621069-9 | \$243.14 | 142621070-9 | \$243.14 | 146270001-1 | \$243.14 |
| 146270002-2 | \$243.14 | 146270003-3 | \$243.14 | 146270004-4 | \$243.14 | 146270005-5 | \$243.14 |
| 146270006-6 | \$243.14 | 146270008-8 | \$243.14 | 146270009-9 | \$243.14 | 146270010-9 | \$243.14 |
| 146270011-0 | \$243.14 | 146270012-1 | \$243.14 | 146270013-2 | \$243.14 | 146270014-3 | \$243.14 |
| 146270015-4 | \$243.14 | 146270016-5 | \$243.14 | 146270017-6 | \$243.14 | 146270020-8 | \$243.14 |
| 146270021-9 | \$243.14 | 146270022-0 | \$243.14 | 146270023-1 | \$243.14 | 146270024-2 | \$243.14 |
| 146270025-3 | \$243.14 | 146270026-4 | \$243.14 | 146270027-5 | \$243.14 | 146270028-6 | \$243.14 |
| 146270029-7 | \$243.14 | 146270030-7 | \$243.14 | 146270031-8 | \$243.14 | 146270032-9 | \$243.14 |
| 146270033-0 | \$243.14 | 146270034-1 | \$243.14 | 146270035-2 | \$243.14 | 146270036-3 | \$243.14 |
| 146270039-6 | \$243.14 | 146270040-6 | \$243.14 | 146270041-7 | \$243.14 | 146270042-8 | \$243.14 |
| 146270046-2 | \$243.14 | 146270047-3 | \$243.14 | 146270048-4 | \$243.14 | 146270049-5 | \$243.14 |
| 146270050-5 | \$243.14 | 146270051-6 | \$243.14 | 146270052-7 | \$243.14 | 146270053-8 | \$243.14 |
| 146270054-9 | \$243.14 | 146270055-0 | \$243.14 | 146270056-1 | \$243.14 | 146270057-2 | \$243.14 |
| 146270058-3 | \$243.14 | 146270059-4 | \$243.14 | 146270060-4 | \$243.14 | 146270061-5 | \$243.14 |
| 146270062-6 | \$243.14 | 146270063-7 | \$243.14 | 146270064-8 | \$243.14 | 146270065-9 | \$243.14 |
| 146270066-0 | \$243.14 | 146270067-1 | \$243.14 | 146270068-2 | \$243.14 | 146280001-2 | \$243.14 |
| 146280002-3 | \$243.14 | 146280003-4 | \$243.14 | 146280004-5 | \$243.14 | 146280005-6 | \$243.14 |
| 146280006-7 | \$243.14 | 146280007-8 | \$243.14 | 146280008-9 | \$243.14 | 146280009-0 | \$243.14 |
| 146280010-0 | \$243.14 | 146280011-1 | \$243.14 | 146280012-2 | \$243.14 | 146280013-3 | \$243.14 |
| 146280014-4 | \$243.14 | 146280015-5 | \$243.14 | 146280016-6 | \$243.14 | 146280017-7 | \$243.14 |
| 146280018-8 | \$243.14 | 146280019-9 | \$243.14 | 146280020-9 | \$243.14 | 146280021-0 | \$243.14 |
| 146280022-1 | \$243.14 | 146280023-2 | \$243.14 | 146280024-3 | \$243.14 | 146280025-4 | \$243.14 |
| 146280026-5 | \$243.14 | 146280027-6 | \$243.14 | 146280028-7 | \$243.14 | 146280029-8 | \$243.14 |

Zone A-Residential

| APN | Levy Amount | APN | Levy Amount | APN | Levy Amount | APN | Levy Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 146280030-8 | \$243.14 | 146280031-9 | \$243.14 | 146280032-0 | \$243.14 | 146280033-1 | \$243.14 |
| 146280034-2 | \$243.14 | 146280035-3 | \$243.14 | 146280036-4 | \$243.14 | 146280037-5 | \$243.14 |
| 146280038-6 | \$243.14 | 146280039-7 | \$243.14 | 146280040-7 | \$243.14 | 146280041-8 | \$243.14 |
| 146280042-9 | \$243.14 | 146280043-0 | \$243.14 | 146280044-1 | \$243.14 | 146280045-2 | \$243.14 |
| 146280046-3 | \$243.14 | 146280047-4 | \$243.14 | 146280048-5 | \$243.14 | 146280049-6 | \$243.14 |
| 146280058-4 | \$243.14 | 146280059-5 | \$243.14 | 146280060-5 | \$243.14 | 146280061-6 | \$243.14 |
| 146280062-7 | \$243.14 | 146280063-8 | \$243.14 | 146280064-9 | \$243.14 | 146280065-0 | \$243.14 |
| 146280066-1 | \$243.14 | 146280067-2 | \$243.14 | 146280068-3 | \$243.14 | 146280069-4 | \$243.14 |
| 146280070-4 | \$243.14 | 146280071-5 | \$243.14 | 146280072-6 | \$243.14 | 146280073-7 | \$243.14 |
| 146280074-8 | \$243.14 | 146280075-9 | \$243.14 | 146280076-0 | \$243.14 | 146280077-1 | \$243.14 |
| 146280078-2 | \$243.14 | 146280079-3 | \$243.14 | 146280080-3 | \$243.14 | 146280081-4 | \$243.14 |
| 146280082-5 | \$243.14 | 146280083-6 | \$243.14 | 146280084-7 | \$243.14 | 146280085-8 | \$243.14 |
| 146280086-9 | \$243.14 | 146280087-0 | \$243.14 | 146280088-1 | \$243.14 | 146280089-2 | \$243.14 |
| 146290001-3 | \$243.14 | 146290002-4 | \$243.14 | 146290003-5 | \$243.14 | 146290004-6 | \$243.14 |
| 146290005-7 | \$243.14 | 146290006-8 | \$243.14 | 146290007-9 | \$243.14 | 146290008-0 | \$243.14 |
| 146290009-1 | \$243.14 | 146290010-1 | \$243.14 | 146290011-2 | \$243.14 | 146290012-3 | \$243.14 |
| 146290013-4 | \$243.14 | 146290014-5 | \$243.14 | 146290015-6 | \$243.14 | 146290016-7 | \$243.14 |
| 146290017-8 | \$243.14 | 146290018-9 | \$243.14 | 146290019-0 | \$243.14 | 146290020-0 | \$243.14 |
| 146290021-1 | \$243.14 | 146290022-2 | \$243.14 | 146290023-3 | \$243.14 | 146290024-4 | \$243.14 |
| 146290025-5 | \$243.14 | 146290026-6 | \$243.14 | 146290027-7 | \$243.14 | 146290028-8 | \$243.14 |
| 146290029-9 | \$243.14 | 146290030-9 | \$243.14 | 146290031-0 | \$243.14 | 146290032-1 | \$243.14 |
| 146290033-2 | \$243.14 | 146290034-3 | \$243.14 | 146290035-4 | \$243.14 | 146290036-5 | \$243.14 |
| 146290037-6 | \$243.14 | 146290038-7 | \$243.14 | 146290039-8 | \$243.14 | 146290040-8 | \$243.14 |
| 146290052-9 | \$243.14 | 146290053-0 | \$243.14 | 146290054-1 | \$243.14 | 146290055-2 | \$243.14 |
| 146290056-3 | \$243.14 | 146290057-4 | \$243.14 | 146290058-5 | \$243.14 | 146290059-6 | \$243.14 |
| 146290060-6 | \$243.14 | 146290061-7 | \$243.14 | 146290062-8 | \$243.14 | 146290063-9 | \$243.14 |
| 146290064-0 | \$243.14 | 146290065-1 | \$243.14 | 146290066-2 | \$243.14 | 146290067-3 | \$243.14 |
| 146290068-4 | \$243.14 | 146290069-5 | \$243.14 | 146290070-5 | \$243.14 | 146290071-6 | \$243.14 |
| 146290072-7 | \$243.14 | 146290073-8 | \$243.14 | 146290074-9 | \$243.14 | 146290075-0 | \$243.14 |
| 146290076-1 | \$243.14 | 146290077-2 | \$243.14 | 146290078-3 | \$243.14 | 146290079-4 | \$243.14 |
| 146300001-3 | \$243.14 | 146300002-4 | \$243.14 | 146300003-5 | \$243.14 | 146300004-6 | \$243.14 |
| 146300005-7 | \$243.14 | 146300006-8 | \$243.14 | 146300007-9 | \$243.14 | 146300008-0 | \$243.14 |
| 146300009-1 | \$243.14 | 146300010-1 | \$243.14 | 146300011-2 | \$243.14 | 146300012-3 | \$243.14 |
| 146300013-4 | \$243.14 | 146300014-5 | \$243.14 | 146300015-6 | \$243.14 | 146300016-7 | \$243.14 |
| 146300017-8 | \$243.14 | 146300018-9 | \$243.14 | 146300019-0 | \$243.14 | 146300020-0 | \$243.14 |
| 146300021-1 | \$243.14 | 146300022-2 | \$243.14 | 146300023-3 | \$243.14 | 146300024-4 | \$243.14 |
| 146300025-5 | \$243.14 | 146300026-6 | \$243.14 | 146300027-7 | \$243.14 | 146300028-8 | \$243.14 |
| 146300029-9 | \$243.14 | 146300030-9 | \$243.14 | 146300031-0 | \$243.14 | 146300032-1 | \$243.14 |
| 146300033-2 | \$243.14 | 146300034-3 | \$243.14 | 146300035-4 | \$243.14 | 146300036-5 | \$243.14 |
| 146300037-6 | \$243.14 | 146300038-7 | \$243.14 | Parcels: | 1,022 |  |  |
|  |  |  |  | Levy: | \$248,489.08 |  |  |

## CITY OF RIVERSIDE

## Zone B-Non Residential

| APN | Levy Amount | APN | Levy Amount | APN | Levy Amount | APN | Levy Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 141260023-5 | \$30,594.88 | 141260030-1 | \$5,174.04 | 141260031-2 | \$5,485.18 | 141260033-4 | \$3,295.72 |
| 141260034-5 | \$2,627.36 | 141260035-6 | \$1,763.10 | 141260036-7 | \$1,244.54 | 141260037-8 | \$1,348.24 |
| 141260038-9 | \$1,002.54 | 141260039-0 | \$1,659.38 | 141261001-8 | \$195.90 | 141261002-9 | \$195.90 |
| 141261003-0 | \$126.76 | 141261004-1 | \$103.70 | 141261005-2 | \$149.80 | 141261006-3 | \$103.70 |
| 141261007-4 | \$138.28 | 141261008-5 | \$103.70 | 141261009-6 | \$138.28 | 141261010-6 | \$184.38 |
| 141261011-7 | \$207.42 | 141261012-8 | \$69.14 | 141261014-0 | \$103.70 | 141261016-2 | \$92.18 |
| 141261017-3 | \$138.28 | 141261018-4 | \$126.76 | 141261020-5 | \$207.42 | 141261021-6 | \$92.18 |
| 141302008-1 | \$3,134.38 | 142090025-9 | \$1,094.72 | 142090026-0 | \$933.40 | 142090027-1 | \$1,152.34 |
| 142090028-2 | \$1,889.84 | 142090037-0 | \$1,071.68 | 142090038-1 | \$875.78 | 142090039-2 | \$1,267.58 |
| 142090040-2 | \$702.92 | 142090042-4 | \$933.40 | 142090043-5 | \$841.22 | 142090044-6 | \$2,489.08 |
| 142090050-1 | \$1,717.00 | 142090051-2 | \$1,544.14 | 142090055-6 | \$725.98 | 142090056-7 | \$472.46 |
| 142090057-8 | \$460.94 | 142090058-9 | \$368.74 | 142090059-0 | \$414.84 | 142090060-0 | \$483.98 |
| 142090061-1 | \$507.02 | 142090062-2 | \$714.46 | 142090063-3 | \$564.64 | 142090066-6 | \$2,408.40 |
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| 142091004-3 | \$195.90 | 142091005-4 | \$195.90 | 142091006-5 | \$253.52 | 142091007-6 | \$345.70 |
| 142091008-7 | \$391.80 | 142091010-8 | \$184.38 | 142091011-9 | \$288.08 | 142091012-0 | \$253.52 |
| 142091013-1 | \$288.08 | 142091014-2 | \$253.52 | 142091015-3 | \$253.52 | 142091016-4 | \$288.08 |
| 142091017-5 | \$253.52 | 142091018-6 | \$172.84 | 142091019-7 | \$241.98 | 142091020-7 | \$322.66 |
| 142091022-9 | \$172.84 | 142091023-0 | \$172.84 | 142091024-1 | \$322.66 | 142091025-2 | \$172.84 |
| 142091026-3 | \$161.32 | 142091027-4 | \$218.94 | 142091028-5 | \$161.32 | 142091029-6 | \$195.90 |
| 142091030-6 | \$207.42 | 142091031-7 | \$126.76 | 142091032-8 | \$126.76 | 142091033-9 | \$230.46 |
| 142091034-0 | \$172.84 | 142091035-1 | \$161.32 | 142091036-2 | \$241.98 | 142091037-3 | \$126.76 |
| 142091038-4 | \$126.76 | 142091039-5 | \$172.84 | 142091040-5 | \$161.32 | 142092001-3 | \$357.22 |
| 142092002-4 | \$380.28 | 142092003-5 | \$530.08 | 142092004-6 | \$253.52 | 142092005-7 | \$334.18 |
| 142092006-8 | \$253.52 | 142092007-9 | \$322.66 | 142092008-0 | \$322.66 | 142092009-1 | \$391.80 |
| 142092010-1 | \$288.08 | 142092011-2 | \$322.66 | 142092012-3 | \$472.46 | 142092013-4 | \$495.50 |
| 142092014-5 | \$357.22 | 142092015-6 | \$288.08 | Parcels: | 106 |  |  |
|  |  |  |  | Levy: | \$100,611.24 |  |  |

Fiscal Year 2018-19 Assessment Roll
CITY OF RIVERSIDE

| APN | Levy Amount | APN | Levy Amount | APN | Levy Amount | APN | Levy Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Parcels: | 1,128 |  |  |  |  |  |  |
| Levy: | \$349,100.32 |  |  |  |  |  |  |

## APPENDIX C

Assessment Diagram

FINANCE,LLC

## ASSESSMENT DIAGRAM

## RIVERWALK

LANDSCAPE MAINTENANCE DISTRICT CITY OF RIVERSIDE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF RIVERSIDE ON THE LOTS, PIECES, AND PARCELS OF $3^{\text {th }}$ DAY LAND SHOWN ON THIS ASSESSMENT DIAGRAM ON THE 13 th DAY OF AUGUSG , 2002 SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE KECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS ON THE 3 Th DAY OF AV UUSL
2OO2. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFICE OF THE SUPERINTENOENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THE ASSESSMENT DIAGRAM.

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF RIVERSIDE, STATE OF CALIFORNIA THIS B B h DAY OF ANGUSE, 2002.
Ahicsl

CITY CLERK OF THE CITY OF RIVERSIDE

FILED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE city of riverside this 13 th oay of August 2002.
a August
SUPERINTENDENT OF STREETS? CITY OF RIVERSIDE, STATE OF CALIFORNIA
RECORDED THIS $22^{\text {TH }}$ DAY OF AUG 2002 AT THE HOUR OF $8 O^{\prime} C L O C K$ A.M. IN BOOK 52 PAGE // OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALJFORNIA.
NO.: 2002-465925
GARY L. ORSO, RIVERSIDE COUNTY ASSESSOR-CLERK-RECORDER
Br: Gemellack later DEPUTY


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WEBB
FINANCE,LLC
Corporate Headquarters
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Riverside, CA 92506
951.686.1070

Murrieta Office
41870 Kalmia Street \#160
Murrieta, CA 92562
951.686.1070

