



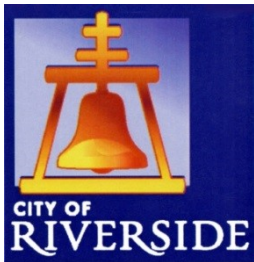
Preliminary Annual Engineer's Report

Fiscal Year 2019-20

Landscape Maintenance District No. 88-1

(Sycamore Highlands)

Prepared For



May 2019



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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 XIIIC and XIIID to the California Constitution, and in accordance with Resolution No. 23417, adopted on February 5, 2019, by the City Council of the City of Riverside, California, ordering 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 2019-2020, 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 2019-2020 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 2019-2020, is attached hereto.

i. Engineer's Statement _____

Executed this 26th day of April 2019.



ALBERT A. WEBB ASSOCIATES

Matthew E. Webb

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 _____, 2019.

COLLEEN J. NICOL, MMC
CITY CLERK
CITY OF RIVERSIDE
STATE OF CALIFORNIA

1. Plans and Specifications

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 ⁽¹⁾.

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.

⁽¹⁾ Acreage is provided by City of Riverside Parks Department.

2. Method of Assessment Apportionment

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 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 assessment 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 provisions of Article XIIID of the California Constitution require that the assessment be apportioned by a formula or method which fairly distributes the net cost of 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 the firm of Webb Municipal Finance, LLC. for the purpose of assisting the City Council with analyzing the facts in this Assessment District and recommending the correct apportionment of the assessment obligation.

2. Method of Assessment Apportionment

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 the Fiscal Year 2019-2020 will be \$101,577.00. Since the Assessment District budget for Fiscal Year 2019-2020 is \$100,730.00, which is less than the total maximum allowable special benefit assessment, the budgeted amount of \$100,730.00 will be used for the Fiscal Year 2019-2020 total special benefit assessments. 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 on the basis of 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.

Public Lands

Article XIIIID, 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. Parcel No. 171 is owned by the State of California Department of Transportation and has been incorporated into the 215/60 Freeway onramp. Parcel No. 173 is used by the City of Riverside Public Utilities Department as a reservoir site.

2. Method of Assessment Apportionment

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, Parcel 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 required assessment for the Fiscal Year 2019-2020 is \$100,730.00. When the required assessment is divided by the number of EDUs (1,050) within the Assessment District, the assessment per EDU is \$95.93. Based upon the methodology, the maximum allowable assessment for Fiscal Year 2019-2020 is \$101,577.00, which when divided by the number of EDUs (1,050) within the Assessment District is \$96.74. Assessments applicable to each parcel for Fiscal Year 2019-2020 are shown on the assessment roll on file in the office of the City Clerk and made a part hereof.

The City of Riverside has entered into an agreement with Riverside Sycamore Apartments L.P. wherein Riverside Sycamore Apartments L.P. is responsible for maintaining 0.58 acres of parkways adjacent to their 272-unit apartment project. The Assessor Parcel Number of the apartment site parcel is 256-120-012-1. The 0.58 acres being maintained by the current apartment project 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 \$7,578.47. The total assessment for the apartment site based on 94 EDUs is \$9,017.42. The net assessment including application of the credit is \$1,438.95 (15 EDUs).

The agreement between Riverside Sycamore Apartments L.P. and the City of Riverside was recorded on June 20, 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 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.

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 every year based upon the cumulative increase, if any, in the Index as it was in December of each year over the base Index of December 1996 of 158.3. Beginning with Fiscal Year 2019-20, the annual maximum assessment per EDU will be 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 Index. The original Index ended with a cumulative increase of 63.75%. The new Index only publishes every other month; therefore, the escalation month has been moved to January of each year. The year over year increase in the new Index is 3.05%. The cumulative increase, combining both Indexes, for Fiscal Year 2019-20 is 66.80%. The maximum assessment allowable for Fiscal Year 2019-20 is \$96.74 per EDU.

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

2. Method of Assessment Apportionment

the Assessment District. For purposes of this assessment, town homes 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.

Maximum Assessment Rate Calculations

Table 2-1
CPI Escalation History Using Original Index

Fiscal Year	December CPI	% Change	Max Tax Rate
1997-1998	158.300		\$58.00
1998-1999	161.200	1.83%	\$59.06
1999-2000	163.500	3.28%	\$59.92
2000-2001	167.300	5.69%	\$61.30
2001-2002	173.500	9.60%	\$63.58
2002-2003	177.100	11.88%	\$64.89
2003-2004	183.700	16.05%	\$67.32
2004-2005	187.000	18.13%	\$68.52
2005-2006	195.200	23.31%	\$71.52
2006-2007	203.900	28.81%	\$74.72
2007-2008	210.600	33.04%	\$77.16
2008-2009	219.373	38.58%	\$80.38
2009-2010	219.620	38.74%	\$80.48
2010-2011	223.643	41.28%	\$81.94
2011-2012	226.639	43.17%	\$83.04
2012-2013	231.567	46.28%	\$84.84
2013-2014	236.042	49.11%	\$86.48
2014-2015	238.742	50.82%	\$87.48
2015-2016	240.475	51.91%	\$88.10
2016-2017	245.357	54.99%	\$89.89
2017-2018	250.189	58.05%	\$91.67
2018-2019 ⁽¹⁾	259.220	63.75%	\$94.98

Table 2-2
CPI Escalation from Split of Index to Present

Fiscal Year	January CPI	% Change	Max Tax Rate
2018-2019	100.916		
2019-2020	103.991	66.80%	\$96.74

⁽¹⁾ In December 2017, the Bureau of Labor Statistics revised the Consumer Price Indexes for Southern California, splitting the LA-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.

3. Cost Estimate

The Fiscal Year 2019-2020 costs of the improvements for the Assessment District are based upon projected costs as of April 17, 2019, as provided by the City of Riverside Finance Department.

Table 3-1
Cost Estimate for Fiscal Year 2019-2020

ITEM	ORIGINAL BUDGET ⁽¹⁾
Contract Maintenance	\$59,630.00
Utilities	\$36,200.00
Contract Contingencies and Misc. Repairs	\$200.00
Assessment Engineer	\$4,500.00
City Labor and Overhead	\$0.00
Operating Costs	\$200.00
Total Estimated Cost	\$100,730.00
Less 2018-2019 Surplus	\$0.00
Amount Required for 2019-2020 Assessment	\$100,730.00

⁽¹⁾ This estimate is based upon projected costs as of April 17, 2019, as provided by the City of Riverside Finance Department.

4. Assessment Roll

A proposed assessment of the total costs and expenses of the improvements for Fiscal Year 2019-2020 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 as shown in Appendix B.

Table 4-1
Fiscal Year 2019-2020 Assessment

ITEM	ASSESSMENT/CREDIT ⁽¹⁾
Enrolled Amount	\$93,140.82
Riverside Sycamore Apartments L.P. Credit ⁽²⁾	\$7,578.46
Total 2019-2020 Assessment	\$100,719.28

⁽¹⁾ Enrolled amounts are rounded down to the nearest even number, per the County of Riverside requirements.

⁽²⁾ Riverside Sycamore Apartments L.P. has a total of 94 EDUs, but due to an agreement entered into with the City to maintain a portion of the landscaping, it receives a credit for 79 EDUs. See Section 2 for details.

5. Assessment Diagrams

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 herein and made part of this Report.

APPENDIX A
Resolution No. 23417



1 RESOLUTION NO. 23417

2 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE,
3 CALIFORNIA, INITIATING PROCEEDINGS TO LEVY AND COLLECT
4 ASSESSMENTS FOR FISCAL YEAR 2019-2020 IN LANDSCAPE
5 MAINTENANCE DISTRICT NO. 88-1 (SYCAMORE HIGHLANDS)
6 PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972,
7 APPOINTING THE ENGINEER OF RECORD AND ORDERING
8 PREPARATION OF AN ENGINEER'S REPORT.

9 WHEREAS, the City Council (the "City Council") of the City of Riverside, California
10 (the "City"), has conducted proceedings for and has established Landscape Maintenance District
11 88-1 (Sycamore Highlands) (the "District") of the City of Riverside, County of Riverside, State
12 of California, pursuant to the Landscaping and Lighting Act of 1972, as set forth in Part 2
13 (commencing with Section 22500) of Division 15 of the Streets and Highways Code ("the Act"),
14 for the installation, replacement, maintenance, and servicing of landscaping improvements,
15 generally including, but not limited to trees, shrubs, grass, vegetation, any ornamental structures
16 above the sidewalk (i.e., bus shelters, trash receptacles), park and recreation improvements,
17 irrigation systems, decorative pavements in the medians and drainage facilities, and lighting
18 facilities for the medians; and

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

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

26 WHEREAS, Section 22622 of the Act provides that the City Council shall adopt a
27 resolution which shall generally describe any proposed new improvements or any substantial
28 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:

1 I, Colleen J. Nicol, City Clerk of the City of Riverside, California, hereby certify that the
2 foregoing resolution was duly and regularly adopted at a meeting of the City Council this 5th day
3 of February, 2019, by the following vote, to wit:


4 Ayes: Councilmembers Gardner, Melendrez, Soubrou, Conder, Mac Arthur,
5 Perry, and Adams
6

7 Noes: None

8 Absent: None

9 Disqualified: None

10 IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of
11 the City of Riverside, California, this 7th day of February, 2019.
12

13 
14 COLLEEN J. NICOL
15 City Clerk of the City of Riverside
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27 CA #18-1738
28 \\rc-citylawprod\Cycom\WPDocs\0011\0025\00456899.doc

APPENDIX B
Assessment Roll



Assessible Parcels

APN	Levy Amount	APN	Levy Amount	APN	Levy Amount	APN	Levy Amount
256120012-1	\$1,438.94	256351001-5	\$95.92	256351002-6	\$95.92	256351003-7	\$95.92
256351004-8	\$95.92	256351005-9	\$95.92	256352001-8	\$95.92	256352002-9	\$95.92
256352003-0	\$95.92	256352004-1	\$95.92	256352005-2	\$95.92	256352006-3	\$95.92
256352007-4	\$95.92	256352008-5	\$95.92	256352009-6	\$95.92	256352010-6	\$95.92
256353001-1	\$95.92	256353002-2	\$95.92	256353003-3	\$95.92	256353004-4	\$95.92
256353005-5	\$95.92	256353006-6	\$95.92	256353007-7	\$95.92	256353008-8	\$95.92
256353009-9	\$95.92	256353011-0	\$95.92	256353012-1	\$95.92	256353013-2	\$95.92
256353014-3	\$95.92	256353015-4	\$95.92	256353016-5	\$95.92	256353017-6	\$95.92
256353018-7	\$95.92	256353019-8	\$95.92	256353020-8	\$95.92	256353021-9	\$95.92
256353022-0	\$95.92	256353023-1	\$95.92	256353024-2	\$95.92	256353025-3	\$95.92
256353026-4	\$95.92	256353027-5	\$95.92	256353028-6	\$95.92	256353029-7	\$95.92
256353030-7	\$95.92	256353031-8	\$95.92	256353032-9	\$95.92	256353033-0	\$95.92
256361001-6	\$95.92	256361002-7	\$95.92	256361003-8	\$95.92	256361004-9	\$95.92
256361005-0	\$95.92	256361006-1	\$95.92	256361007-2	\$95.92	256361008-3	\$95.92
256361009-4	\$95.92	256361010-4	\$95.92	256361011-5	\$95.92	256361012-6	\$95.92
256361013-7	\$95.92	256361014-8	\$95.92	256361015-9	\$95.92	256361016-0	\$95.92
256361017-1	\$95.92	256361018-2	\$95.92	256361019-3	\$95.92	256361020-3	\$95.92
256361021-4	\$95.92	256361022-5	\$95.92	256361023-6	\$95.92	256361024-7	\$95.92
256362001-9	\$95.92	256362002-0	\$95.92	256362003-1	\$95.92	256362004-2	\$95.92
256362005-3	\$95.92	256362006-4	\$95.92	256371001-7	\$95.92	256371002-8	\$95.92
256371003-9	\$95.92	256371004-0	\$95.92	256371005-1	\$95.92	256371006-2	\$95.92
256371007-3	\$95.92	256371008-4	\$95.92	256371009-5	\$95.92	256371010-5	\$95.92
256371011-6	\$95.92	256372001-0	\$95.92	256372002-1	\$95.92	256372003-2	\$95.92
256372004-3	\$95.92	256372005-4	\$95.92	256372006-5	\$95.92	256372007-6	\$95.92
256372008-7	\$95.92	256372009-8	\$95.92	256372010-8	\$95.92	256372011-9	\$95.92
256372012-0	\$95.92	256372013-1	\$95.92	256372014-2	\$95.92	256372015-3	\$95.92
256372016-4	\$95.92	256381001-8	\$95.92	256381002-9	\$95.92	256381003-0	\$95.92
256381004-1	\$95.92	256381005-2	\$95.92	256381006-3	\$95.92	256381007-4	\$95.92
256381008-5	\$95.92	256381009-6	\$95.92	256381010-6	\$95.92	256381011-7	\$95.92
256381012-8	\$95.92	256381013-9	\$95.92	256381014-0	\$95.92	256381015-1	\$95.92
256381016-2	\$95.92	256381017-3	\$95.92	256381018-4	\$95.92	256381019-5	\$95.92
256381020-5	\$95.92	256382001-1	\$95.92	256382002-2	\$95.92	256382003-3	\$95.92
256382004-4	\$95.92	256391001-9	\$95.92	256391002-0	\$95.92	256392001-2	\$95.92
256392002-3	\$95.92	256392003-4	\$95.92	256392004-5	\$95.92	256392005-6	\$95.92
256392006-7	\$95.92	256392007-8	\$95.92	256392008-9	\$95.92	256392009-0	\$95.92
256392010-0	\$95.92	256392011-1	\$95.92	256392012-2	\$95.92	256392013-3	\$95.92
256392014-4	\$95.92	256392015-5	\$95.92	256392016-6	\$95.92	256392017-7	\$95.92
256392018-8	\$95.92	256392019-9	\$95.92	256392020-9	\$95.92	256392021-0	\$95.92
256392022-1	\$95.92	256392023-2	\$95.92	256392024-3	\$95.92	256392025-4	\$95.92
256392026-5	\$95.92	256392027-6	\$95.92	256392028-7	\$95.92	256401001-9	\$95.92
256401002-0	\$95.92	256401003-1	\$95.92	256401004-2	\$95.92	256401005-3	\$95.92
256401006-4	\$95.92	256401007-5	\$95.92	256401008-6	\$95.92	256401009-7	\$95.92
256401010-7	\$95.92	256401011-8	\$95.92	256401012-9	\$95.92	256402001-2	\$95.92
256402002-3	\$95.92	256402003-4	\$95.92	256402004-5	\$95.92	256402005-6	\$95.92
256402006-7	\$95.92	256402009-0	\$95.92	256402010-0	\$95.92	256402011-1	\$95.92
256402012-2	\$95.92	256402013-3	\$95.92	256402014-4	\$95.92	256402015-5	\$95.92
256402016-6	\$95.92	256402017-7	\$95.92	256402018-8	\$95.92	256402019-9	\$95.92
256402020-9	\$95.92	256402021-0	\$95.92	256402022-1	\$95.92	256402023-2	\$95.92
256411001-0	\$95.92	256411002-1	\$95.92	256411003-2	\$95.92	256411004-3	\$95.92
256411005-4	\$95.92	256411008-7	\$95.92	256411009-8	\$95.92	256411010-8	\$95.92
256411011-9	\$95.92	256411012-0	\$95.92	256411013-1	\$95.92	256411014-2	\$95.92
256411015-3	\$95.92	256411016-4	\$95.92	256411017-5	\$95.92	256411018-6	\$95.92
256412001-3	\$95.92	256412002-4	\$95.92	256412003-5	\$95.92	256412004-6	\$95.92
256412005-7	\$95.92	256412006-8	\$95.92	256412007-9	\$95.92	256412008-0	\$95.92

Assessible Parcels

APN	Levy Amount	APN	Levy Amount	APN	Levy Amount	APN	Levy Amount
256412009-1	\$95.92	256412010-1	\$95.92	256412011-2	\$95.92	256412012-3	\$95.92
256412013-4	\$95.92	256412014-5	\$95.92	256413001-6	\$95.92	256413002-7	\$95.92
256413003-8	\$95.92	256413004-9	\$95.92	256413005-0	\$95.92	256413006-1	\$95.92
256413007-2	\$95.92	256413008-3	\$95.92	256413009-4	\$95.92	256413010-4	\$95.92
256413011-5	\$95.92	256413012-6	\$95.92	256413013-7	\$95.92	256413014-8	\$95.92
256413015-9	\$95.92	256413016-0	\$95.92	256413017-1	\$95.92	256413018-2	\$95.92
256413019-3	\$95.92	256413020-3	\$95.92	256413021-4	\$95.92	256413022-5	\$95.92
256413023-6	\$95.92	256413024-7	\$95.92	256421001-1	\$95.92	256421002-2	\$95.92
256421003-3	\$95.92	256421004-4	\$95.92	256421005-5	\$95.92	256421006-6	\$95.92
256421007-7	\$95.92	256421008-8	\$95.92	256421009-9	\$95.92	256421010-9	\$95.92
256421011-0	\$95.92	256421012-1	\$95.92	256421013-2	\$95.92	256421014-3	\$95.92
256421015-4	\$95.92	256421016-5	\$95.92	256421017-6	\$95.92	256421018-7	\$95.92
256421019-8	\$95.92	256421020-8	\$95.92	256421021-9	\$95.92	256421022-0	\$95.92
256421023-1	\$95.92	256421024-2	\$95.92	256422001-4	\$95.92	256422002-5	\$95.92
256422003-6	\$95.92	256422004-7	\$95.92	256422005-8	\$95.92	256422006-9	\$95.92
256422007-0	\$95.92	256422008-1	\$95.92	256422009-2	\$95.92	256422010-2	\$95.92
256422011-3	\$95.92	256422012-4	\$95.92	256422013-5	\$95.92	256422014-6	\$95.92
256422015-7	\$95.92	256422016-8	\$95.92	256422017-9	\$95.92	256422018-0	\$95.92
256422019-1	\$95.92	256422020-1	\$95.92	256422021-2	\$95.92	256422022-3	\$95.92
256422023-4	\$95.92	256422024-5	\$95.92	256422025-6	\$95.92	256422026-7	\$95.92
256422027-8	\$95.92	256422028-9	\$95.92	256422029-0	\$95.92	256422030-0	\$95.92
256422031-1	\$95.92	256422032-2	\$95.92	256431001-2	\$95.92	256431002-3	\$95.92
256431003-4	\$95.92	256431004-5	\$95.92	256431005-6	\$95.92	256431006-7	\$95.92
256431007-8	\$95.92	256431008-9	\$95.92	256431009-0	\$95.92	256431010-0	\$95.92
256431011-1	\$95.92	256431012-2	\$95.92	256431013-3	\$95.92	256431014-4	\$95.92
256431015-5	\$95.92	256431016-6	\$95.92	256431017-7	\$95.92	256431018-8	\$95.92
256431019-9	\$95.92	256431020-9	\$95.92	256431021-0	\$95.92	256431022-1	\$95.92
256431023-2	\$95.92	256431024-3	\$95.92	256431025-4	\$95.92	256431026-5	\$95.92
256431027-6	\$95.92	256431028-7	\$95.92	256431029-8	\$95.92	256431030-8	\$95.92
256432001-5	\$95.92	256432002-6	\$95.92	256432003-7	\$95.92	256432004-8	\$95.92
256432005-9	\$95.92	256432006-0	\$95.92	256432007-1	\$95.92	256432008-2	\$95.92
256432009-3	\$95.92	256432010-3	\$95.92	256432011-4	\$95.92	256432012-5	\$95.92
256432013-6	\$95.92	256432014-7	\$95.92	256432015-8	\$95.92	256432016-9	\$95.92
256432017-0	\$95.92	256432018-1	\$95.92	256432019-2	\$95.92	256432020-2	\$95.92
256432021-3	\$95.92	256432022-4	\$95.92	256432023-5	\$95.92	256432024-6	\$95.92
256432025-7	\$95.92	256432026-8	\$95.92	256432027-9	\$95.92	256440001-0	\$95.92
256440002-1	\$95.92	256440003-2	\$95.92	256440004-3	\$95.92	256440005-4	\$95.92
256440006-5	\$95.92	256440007-6	\$95.92	256440008-7	\$95.92	256440009-8	\$95.92
256440010-8	\$95.92	256440011-9	\$95.92	256440012-0	\$95.92	263030053-2	\$191.86
263030060-8	\$383.72	263030061-9	\$4,604.64	263030062-0	\$7,194.74	263030063-1	\$9,401.14
263030071-8	\$671.50	263030077-4	\$383.72	263261001-9	\$95.92	263261002-0	\$95.92
263261003-1	\$95.92	263261004-2	\$95.92	263261005-3	\$95.92	263261006-4	\$95.92
263261007-5	\$95.92	263261008-6	\$95.92	263261009-7	\$95.92	263261010-7	\$95.92
263261011-8	\$95.92	263261012-9	\$95.92	263261013-0	\$95.92	263261014-1	\$95.92
263261015-2	\$95.92	263261016-3	\$95.92	263261017-4	\$95.92	263261018-5	\$95.92
263261019-6	\$95.92	263261020-6	\$95.92	263261021-7	\$95.92	263261022-8	\$95.92
263261023-9	\$95.92	263261024-0	\$95.92	263262001-2	\$95.92	263262002-3	\$95.92
263262003-4	\$95.92	263262004-5	\$95.92	263262005-6	\$95.92	263262006-7	\$95.92
263262007-8	\$95.92	263262008-9	\$95.92	263262009-0	\$95.92	263262010-0	\$95.92
263262011-1	\$95.92	263262012-2	\$95.92	263262013-3	\$95.92	263262014-4	\$95.92
263263001-5	\$95.92	263263002-6	\$95.92	263263003-7	\$95.92	263263004-8	\$95.92
263263005-9	\$95.92	263263006-0	\$95.92	263263007-1	\$95.92	263263008-2	\$95.92
263263009-3	\$95.92	263263010-3	\$95.92	263263011-4	\$95.92	263263012-5	\$95.92
263263013-6	\$95.92	263271001-0	\$95.92	263271002-1	\$95.92	263271003-2	\$95.92

Assessible Parcels

APN	Levy Amount	APN	Levy Amount	APN	Levy Amount	APN	Levy Amount
263271004-3	\$95.92	263271005-4	\$95.92	263271006-5	\$95.92	263271007-6	\$95.92
263271008-7	\$95.92	263271009-8	\$95.92	263271010-8	\$95.92	263271011-9	\$95.92
263271012-0	\$95.92	263271013-1	\$95.92	263271014-2	\$95.92	263271015-3	\$95.92
263271016-4	\$95.92	263271017-5	\$95.92	263271018-6	\$95.92	263271019-7	\$95.92
263271020-7	\$95.92	263271021-8	\$95.92	263271022-9	\$95.92	263271023-0	\$95.92
263271024-1	\$95.92	263271025-2	\$95.92	263271026-3	\$95.92	263271027-4	\$95.92
263271028-5	\$95.92	263271029-6	\$95.92	263271030-6	\$95.92	263271031-7	\$95.92
263271032-8	\$95.92	263271033-9	\$95.92	263271034-0	\$95.92	263271035-1	\$95.92
263271036-2	\$95.92	263271037-3	\$95.92	263271038-4	\$95.92	263271039-5	\$95.92
263271040-5	\$95.92	263272001-3	\$95.92	263272002-4	\$95.92	263272003-5	\$95.92
263272004-6	\$95.92	263272005-7	\$95.92	263272006-8	\$95.92	263272007-9	\$95.92
263272008-0	\$95.92	263272009-1	\$95.92	263272010-1	\$95.92	263272011-2	\$95.92
263272012-3	\$95.92	263272013-4	\$95.92	263272014-5	\$95.92	263272015-6	\$95.92
263272016-7	\$95.92	263272017-8	\$95.92	263272018-9	\$95.92	263272019-0	\$95.92
263272020-0	\$95.92	263272021-1	\$95.92	263272022-2	\$95.92	263331001-5	\$95.92
263331002-6	\$95.92	263331003-7	\$95.92	263331004-8	\$95.92	263331005-9	\$95.92
263331006-0	\$95.92	263331007-1	\$95.92	263331008-2	\$95.92	263331009-3	\$95.92
263331010-3	\$95.92	263331011-4	\$95.92	263331012-5	\$95.92	263331013-6	\$95.92
263331014-7	\$95.92	263331015-8	\$95.92	263331016-9	\$95.92	263331017-0	\$95.92
263331018-1	\$95.92	263332001-8	\$95.92	263332002-9	\$95.92	263332003-0	\$95.92
263332004-1	\$95.92	263332005-2	\$95.92	263332006-3	\$95.92	263332007-4	\$95.92
263332008-5	\$95.92	263332009-6	\$95.92	263332010-6	\$95.92	263332011-7	\$95.92
263332012-8	\$95.92	263332013-9	\$95.92	263332014-0	\$95.92	263332015-1	\$95.92
263332016-2	\$95.92	263332017-3	\$95.92	263332018-4	\$95.92	263332019-5	\$95.92
263332020-5	\$95.92	263332021-6	\$95.92	263332022-7	\$95.92	263332023-8	\$95.92
263332024-9	\$95.92	263332025-0	\$95.92	263332026-1	\$95.92	263332027-2	\$95.92
263332028-3	\$95.92	263332029-4	\$95.92	263332030-4	\$95.92	263332031-5	\$95.92
263341001-6	\$95.92	263341002-7	\$95.92	263341003-8	\$95.92	263341004-9	\$95.92
263341005-0	\$95.92	263341006-1	\$95.92	263341007-2	\$95.92	263341008-3	\$95.92
263341009-4	\$95.92	263341010-4	\$95.92	263341011-5	\$95.92	263341012-6	\$95.92
263341013-7	\$95.92	263341014-8	\$95.92	263341015-9	\$95.92	263341016-0	\$95.92
263341017-1	\$95.92	263341018-2	\$95.92	263341019-3	\$95.92	263341020-3	\$95.92
263341021-4	\$95.92	263341022-5	\$95.92	263341023-6	\$95.92	263341024-7	\$95.92
263341025-8	\$95.92	263341026-9	\$95.92	263341027-0	\$95.92	263341028-1	\$95.92
263341029-2	\$95.92	263341030-2	\$95.92	263341031-3	\$95.92	263341032-4	\$95.92
263341033-5	\$95.92	263341034-6	\$95.92	263341035-7	\$95.92	263341036-8	\$95.92
263341037-9	\$95.92	263341038-0	\$95.92	263341039-1	\$95.92	263342001-9	\$95.92
263342002-0	\$95.92	263342003-1	\$95.92	263342004-2	\$95.92	263342005-3	\$95.92
263342006-4	\$95.92	263342007-5	\$95.92	263342008-6	\$95.92	263342009-7	\$95.92
263342010-7	\$95.92	263342011-8	\$95.92	263342012-9	\$95.92	263342013-0	\$95.92
263342014-1	\$95.92	263342015-2	\$95.92	263342016-3	\$95.92	263342017-4	\$95.92
263342018-5	\$95.92	263342019-6	\$95.92	263342020-6	\$95.92	263342021-7	\$95.92
263342022-8	\$95.92	263342023-9	\$95.92	263342024-0	\$95.92	263342025-1	\$95.92
263342026-2	\$95.92	263342027-3	\$95.92	263342028-4	\$95.92	263342029-5	\$95.92
263342030-5	\$95.92	263342031-6	\$95.92	263342032-7	\$95.92	263342033-8	\$95.92
263342034-9	\$95.92	263342035-0	\$95.92	263351001-7	\$95.92	263351002-8	\$95.92
263351003-9	\$95.92	263351004-0	\$95.92	263351005-1	\$95.92	263351006-2	\$95.92
263351007-3	\$95.92	263351008-4	\$95.92	263351009-5	\$95.92	263351010-5	\$95.92
263351011-6	\$95.92	263351012-7	\$95.92	263351013-8	\$95.92	263351014-9	\$95.92
263351015-0	\$95.92	263351016-1	\$95.92	263351017-2	\$95.92	263351018-3	\$95.92
263351019-4	\$95.92	263351020-4	\$95.92	263351021-5	\$95.92	263351022-6	\$95.92
263351023-7	\$95.92	263351024-8	\$95.92	263351025-9	\$95.92	263351026-0	\$95.92
263351027-1	\$95.92	263351028-2	\$95.92	263351029-3	\$95.92	263351030-3	\$95.92
263351031-4	\$95.92	263351032-5	\$95.92	263351033-6	\$95.92	263351034-7	\$95.92

Fiscal Year 2019-20 Assessment Roll



CITY OF RIVERSIDE

682734 - LMD 88-1 (Sycamore Highlands)

Assessible Parcels

APN	Levy Amount	APN	Levy Amount	APN	Levy Amount	APN	Levy Amount
263351035-8	\$95.92	263351036-9	\$95.92	263351037-0	\$95.92	263351038-1	\$95.92
263351039-2	\$95.92	263351040-2	\$95.92	263351041-3	\$95.92	263351042-4	\$95.92
263351043-5	\$95.92	263351044-6	\$95.92	263352001-0	\$95.92	263352002-1	\$95.92
263352003-2	\$95.92	263352004-3	\$95.92	263352005-4	\$95.92	263352006-5	\$95.92
263352007-6	\$95.92	263352008-7	\$95.92	263352009-8	\$95.92	263352010-8	\$95.92
263352011-9	\$95.92	263352012-0	\$95.92	263352013-1	\$95.92	263352014-2	\$95.92
263352015-3	\$95.92	263352016-4	\$95.92	263352017-5	\$95.92	263352018-6	\$95.92
263352019-7	\$95.92	263352020-7	\$95.92	263352021-8	\$95.92	263360001-5	\$95.92
263360002-6	\$95.92	263360003-7	\$95.92	263360004-8	\$95.92	263360005-9	\$95.92
263360006-0	\$95.92	263360007-1	\$95.92	263360008-2	\$95.92	263360009-3	\$95.92
263360010-3	\$95.92	263360011-4	\$95.92	263360012-5	\$95.92	263360013-6	\$95.92
263360014-7	\$95.92	263360015-8	\$95.92	263360016-9	\$95.92	263360017-0	\$95.92
263360018-1	\$95.92	263360019-2	\$95.92	263360020-2	\$95.92	263360021-3	\$95.92
263360022-4	\$95.92	263360023-5	\$95.92	263360024-6	\$95.92	263360025-7	\$95.92
263360026-8	\$95.92	263360027-9	\$95.92	263360028-0	\$95.92	263360029-1	\$95.92
263360030-1	\$95.92	263360031-2	\$95.92	263360032-3	\$95.92	263360033-4	\$95.92
263360034-5	\$95.92	263360035-6	\$95.92	263360036-7	\$95.92	263360037-8	\$95.92
263360038-9	\$95.92	263360039-0	\$95.92	263360040-0	\$95.92	263360041-1	\$95.92
263360042-2	\$95.92	263360043-3	\$95.92	263360044-4	\$95.92	263360045-5	\$95.92
263360046-6	\$95.92	263360047-7	\$95.92				
				Parcels:	726		
				Levy:	\$93,140.82		

Total Parcels:	726
Total Levy:	\$93,140.82

APPENDIX C

Assessment Diagrams

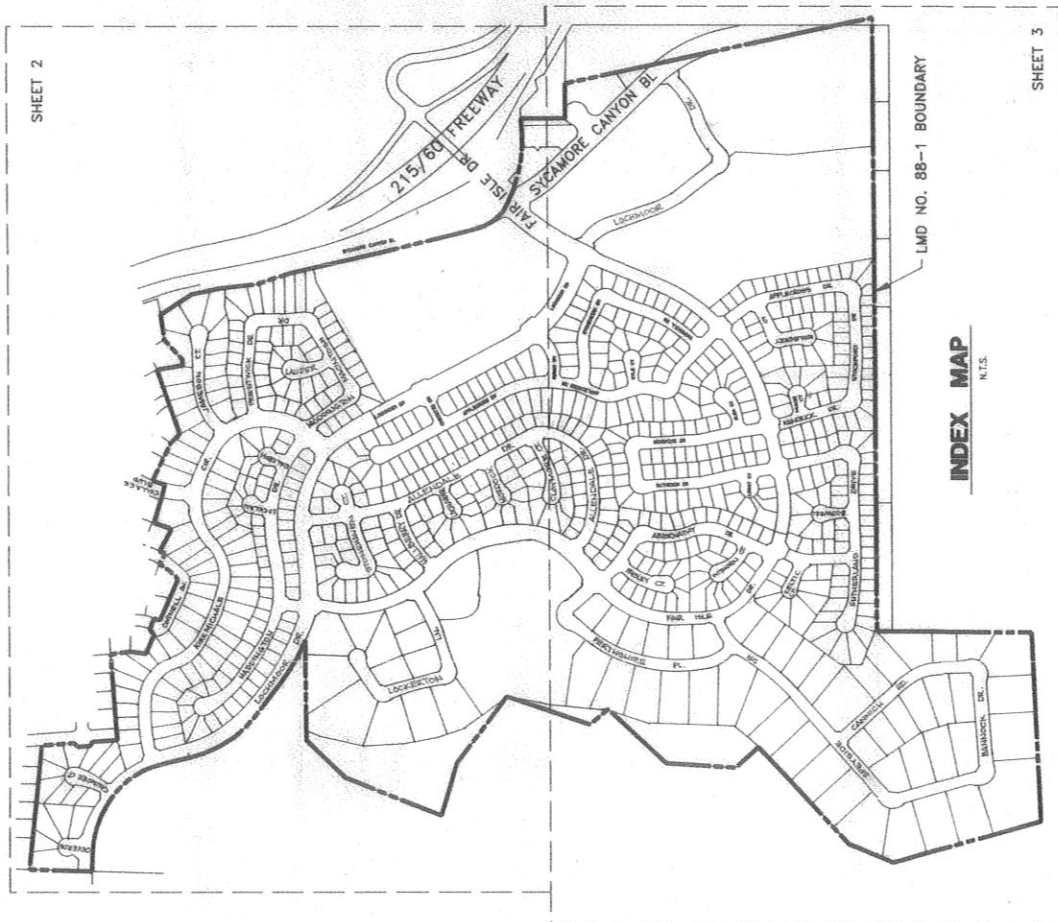


LANDSCAPE MAINTENANCE DISTRICT NO. 88-1 (SYCAMORE HIGHLANDS)

OF THE

CITY OF RIVERSIDE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

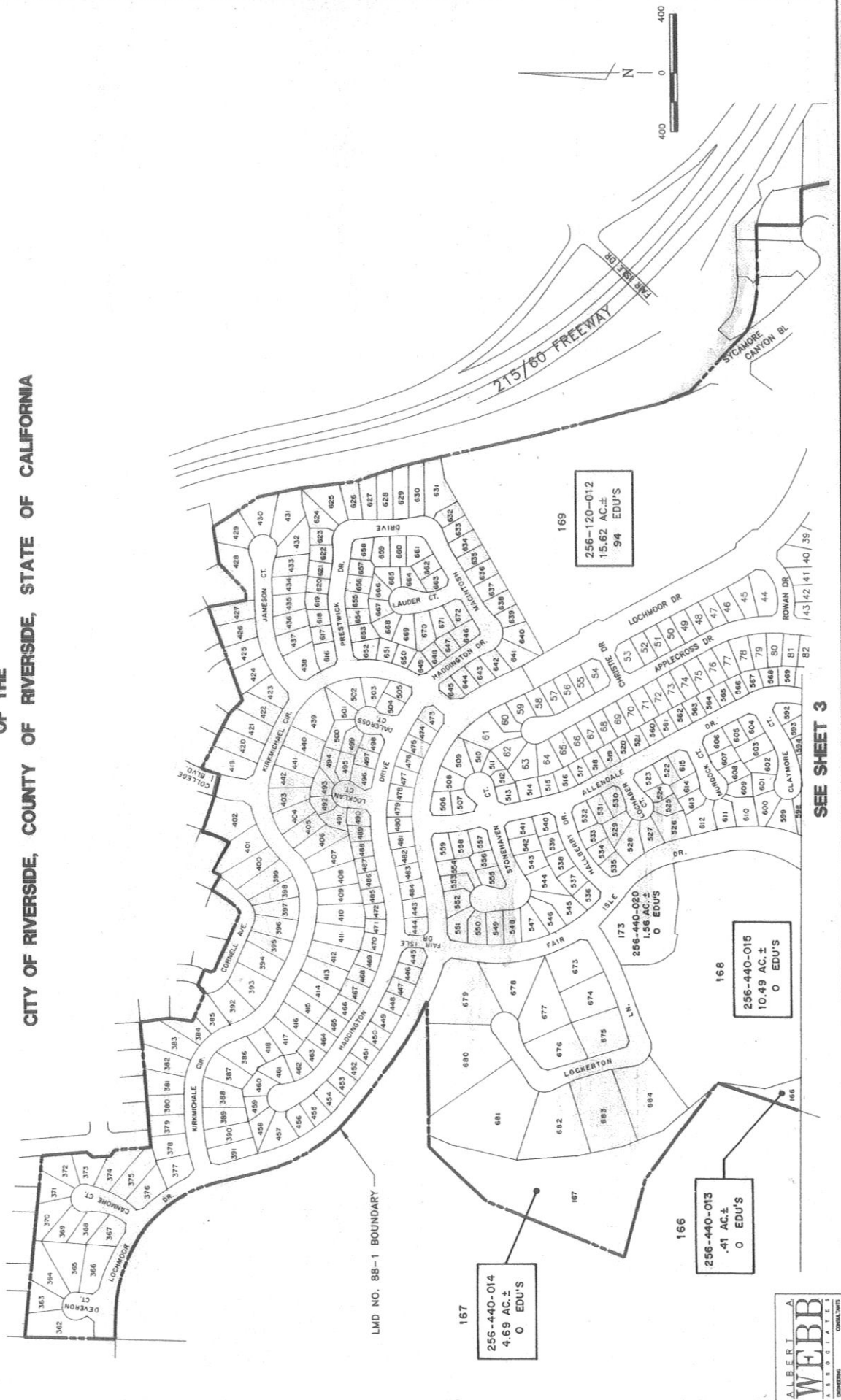
THIS ASSESSMENT DIAGRAM CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE ASSESSMENT DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.



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

OF THE

CITY OF RIVERSIDE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



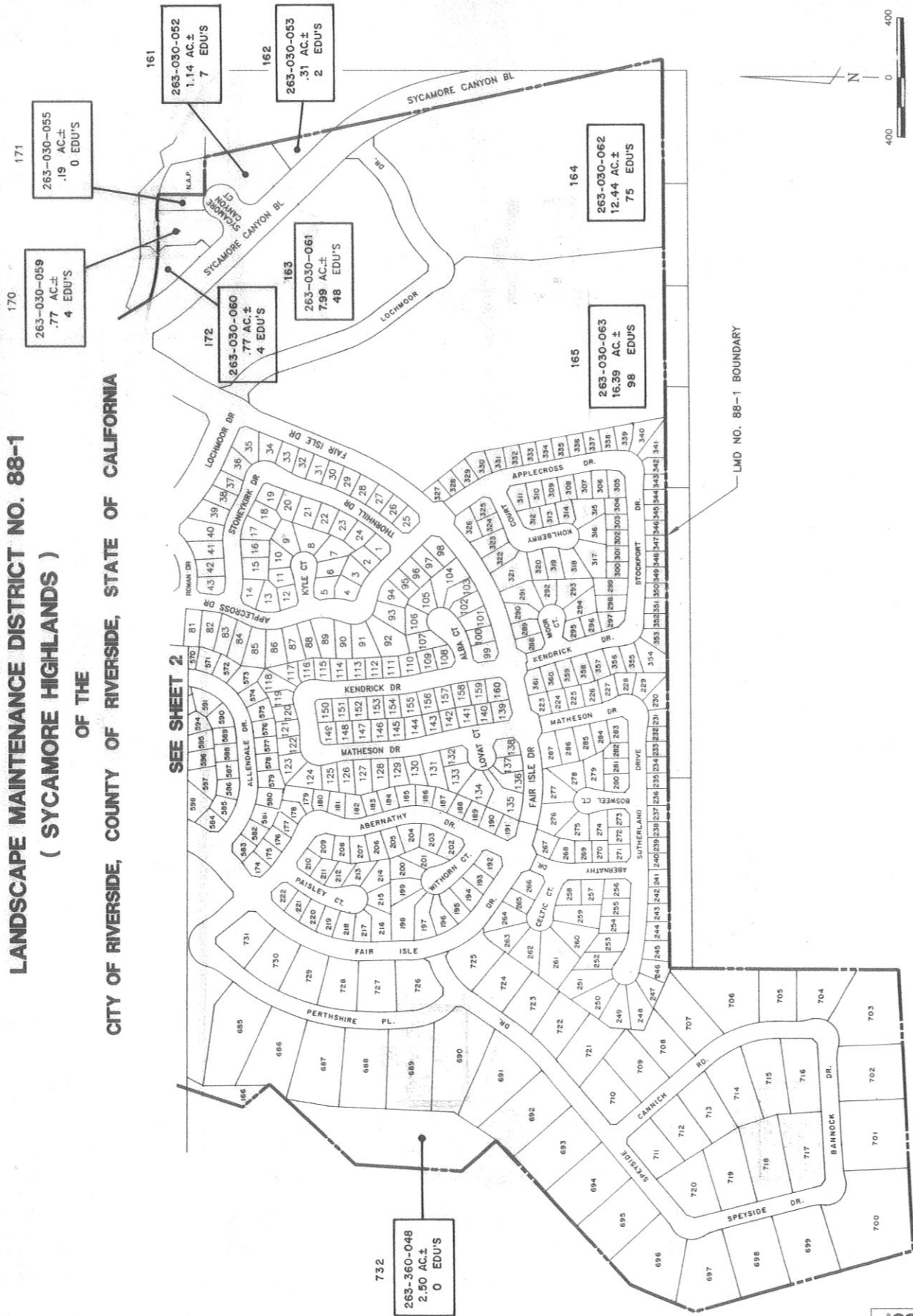
SEE SHEET 3

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

OF THE

CITY OF RIVERSIDE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

SEE SHEET 2





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