

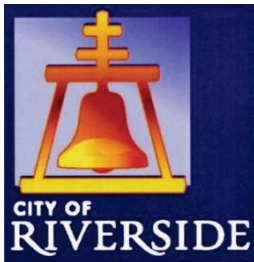


# Annual Engineer's Report

Fiscal Year 2026-27

## Riverwalk Landscape Maintenance District

Prepared For



July 2026



# Table of Contents

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## Sections

Section i.	Engineer’s Statement	i
Section 1.	Plans and Specifications	1
Section 2.	Method of Assessment Apportionment	3
Section 3.	Cost Estimate	7
Section 4.	Assessment Roll	10
Section 5.	Assessment Diagram	11

## Tables

Table 2-1.	Maximum Assessment Ranges – Five Year History	6
Table 3-1.	Zone A Budgeted Costs for Fiscal Years 2025-26 and 2026-27	7
Table 3-2.	Zone B Budgeted Costs for Fiscal Years 2025-26 and 2026-27	8
Table 3-3.	Five-Year Assessment History	9

## Appendices

Appendix A.	Resolution No. 24354	A-1
Appendix B.	Assessment Roll	B-1
Appendix C.	Assessment Diagram	C-1

i. Engineer's Statement

AGENCY: CITY OF RIVERSIDE  
PROJECT: RIVERWALK LANDSCAPE MAINTENANCE DISTRICT  
TO: CITY COUNCIL  
CITY OF RIVERSIDE  
STATE OF CALIFORNIA

**REPORT PURSUANT TO THE "LANDSCAPING AND LIGHTING ACT OF 1972" AND PROPOSITION 218**

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, pursuant to the Landscaping and Lighting Act of 1972 (California Streets and Highways Code Section 22500 et seq.) (the "1972 Act"), 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. 24354 adopted by the City Council of the City of Riverside, California, ordering the preparation of the Engineer's Report for Riverwalk Landscape Maintenance District (hereinafter referred to as the "District"), submit herewith the Report for the 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 District is, or should be interpreted to be, municipal advisory services or advice.

**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 2026-27 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 the 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 \_\_\_\_\_

Executed this 12 day of June 2026.

ALBERT A. WEBB ASSOCIATES



Matthew E. Webb Digitally signed by Matthew E. Webb  
Date: 2026.06.12 14:55:24 -0700'

\_\_\_\_\_  
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 \_\_\_\_\_, 2026.

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

## 1. Plans and Specifications

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Landscaping maintenance services are paid for 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.

Landscaping improvements, along with the recreation facilities and play equipment that have been installed, are maintained by the District, while the water features are to be maintained by the Master Homeowner's Association. There exist two zones of benefit, Zone A and Zone B. The general nature, location, and extent of the landscape improvements 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 south of Collett Avenue, northerly to approximately 950 feet south of Pierce Street.
- Enhanced landscaped areas, including recreation facilities and play equipment, on the east side of Riverwalk Parkway, located approximately 500 feet south of Collett Avenue, northerly to approximately 950 feet south 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.

### The Master Homeowner's Association's Responsibilities

The Master Homeowner's Association is responsible for the following items:

- The operation, repair, and replacement of the pumps and systems for the water wells feeding the ponds.
- The irrigation system up to the remote-control valve, including the main distribution line and water for irrigation of the system.
- The operation, maintenance, and repair of the streambeds, water ponds, and fountains.
- Electrical renovations associated with the above.

### 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 south of Collett Avenue and along the west side of Riverwalk Parkway from the La Sierra Storm Drain, northerly to a point approximately 950 feet south of Pierce Street, including the northwest corner of Riverwalk Parkway and Collett Avenue.

## 1. Plans and Specifications

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### 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.

## 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.

The Riverwalk Landscape Maintenance District is an assessment district and, as such, is governed by Proposition 218. The District was approved by property owners on August 13, 2002, 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 for either Zone in the District 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.

### Public Lands

Article XIID 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

## 2. Method of Assessment Apportionment

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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 Parcel Identification Number of the park is 141-260-027. The dog park receives no special benefit from the improvements. Accordingly, this parcel has been assigned zero (0) EDUs and is exempt from assessment.

### Method of Assessment Apportionment

The Landscaping and Lighting Act of 1972 (the “Act”) and the provisions of Article XIID of the California Constitution require that the assessment be apportioned by a formula or method which fairly distributes the net amount to be assessed 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 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 a benefit to the general public.

### Allocation of Special Benefit Assessments

The District contains 28.2 acres of landscaping. 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). In Fiscal Year 2012-13, a two-acre parcel that was in Zone B was dedicated to the City of Riverside as a dog park and transferred to Zone A. The City has subsequently determined that the dog park provides a general benefit and maintenance of the park has been removed from the responsibility of the District. Therefore, 17.2 acres of landscaping is the responsibility of the residential development (Zone A), 9.0 acres of landscaping is the responsibility of the non-residential development (Zone B), and 2.0 acres of landscaping is the responsibility of the City. The residential Riverwalk Development is complete with 1,022 single-family residences and approximately 87.31 acres of non-residential development.

Section 3 contains a breakdown of cost estimates for the maintenance of the improvements and the anticipated expenditures for each Zone for Fiscal Year 2026-27.

## 2. Method of Assessment Apportionment

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The special benefit assessment will be allocated to parcels within the District on an equivalent dwelling unit (EDU) basis for Residential Zone A and on an acreage basis for Non-Residential Zone B. Each non-residential property within Non-Residential Zone B will receive a similar benefit and will be assessed based on the individual acreage of each developed non-residential property, at the rate of one (1) Unit of Benefit (UOB) per acre, with fractions of acres receiving proportional fractions of UOBs.

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 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 2002-03 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 2018-19, 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 in the original Index as of July 1, 2002 was 182.200. In December 2017, the Bureau of Labor Statistics Data revised its categorization of Los Angeles-Riverside-Orange County to Riverside-San Bernardino-Ontario. Thus, the annual escalation is determined by the percentage increase, if any, in the Riverside-San Bernardino-Ontario Index (December 2017 = 100) from the preceding year. Table 2-1 shows the changes to the Minimum and Maximum assessment rates for the past five years.

## 2. Method of Assessment Apportionment

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Table 2-1  
Maximum Assessment Ranges – Five Year History

Fiscal Year	Zone	Minimum	Maximum	CPI <sup>(1)</sup>	Month/Year	CPI	Month/Year	% Increase
2022-23 <sup>(2)</sup>	A	\$258.50	\$396.34	110.981	Mar-21	122.127	Mar-22	10.0432%
	B	\$1,292.45	\$1,723.24					
2023-24	A	\$270.31	\$414.45	122.127	Mar-22	127.707	Mar-23	4.5690%
	B	\$1,351.50	\$1,801.98					
2024-25	A	\$281.82	\$432.09	127.707	Mar-23	133.144	Mar-24	4.2574%
	B	\$1,409.04	\$1,878.70					
2025-26	A	\$288.95	\$443.02	133.144	Mar-24	136.511	Mar-25	2.5288%
	B	\$1,444.67	\$1,926.21					
2026-27	A	\$297.88	\$456.71	136.511	Mar-25	140.728	Mar-26	3.0891%
	B	\$1,489.30	\$1,985.71					

<sup>(1)</sup> 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 2018-19 was the percentage increase from the newly implemented base Index, as of December 2017 (December 2017 = 100.000), to the Index as of March 2018 of 101.897.

<sup>(2)</sup> Beginning with FY 2019-20, the calculation of the escalator uses the percentage increase, if any, in the new Index from March of the prior year to March of the current year.

### 3. Cost Estimate

The Fiscal Year 2025-26 and 2026-27 costs of the improvements for the District cited below are based upon the budgeted estimated costs provided by the City of Riverside Finance Department.

Table 3-1  
Zone A Budgeted Costs for Fiscal Years 2025-26 and 2026-27

Direct Costs	Zone A - Residential	
	FY 2025-26	FY 2026-27
Landscape Maintenance Contract	\$133,320.00	\$135,689.00
Tree Service	\$18,190.00	\$18,550.00
Electric	\$14,092.00	\$14,732.00
Utilities (Other)	\$0.00	\$0.00
Playground Equipment Maintenance/Repair	\$6,180.00	\$6,365.00
Graffiti Control	\$8,350.00	\$8,520.00
Supplies/Materials	\$9,211.00	\$12,845.00
Landscape Refresh/Capital Replacement	\$0.00	\$0.00
<b>Total Direct Costs</b>	<b>\$189,343.00</b>	<b>\$196,701.00</b>
<b>Indirect Costs</b>		
Professional Services	\$4,000.00	\$4,080.00
City Personnel/Overhead	\$202,168.00	\$181,453.00
<b>Total Indirect Costs</b>	<b>\$206,168.00</b>	<b>\$185,533.00</b>
<b>Total Direct &amp; Indirect Costs</b>	<b>\$395,511.00</b>	<b>\$382,234.00</b>
<b>Adjustments</b>		
Prior Year Surplus	\$0.00	\$0.00
City Contribution	(\$71,949.56)	(\$39,994.49)
Capital Replacement Collection	\$50,000.00	\$50,000.00
<b>Total Adjustments</b>	<b>(\$21,949.56)</b>	<b>\$10,005.51</b>
<b>Proposed Assessment</b>	<b>\$373,561.44</b>	<b>\$392,239.51</b>
<b>Assessment Details</b>		
EDUs	1,022.00	1,022.00
Landscaped Acres	17.20	17.20
Maximum per Parcel Assessment	\$443.02	\$456.71
Actual/Proposed per Acre Assessment	\$365.52	\$383.78
Maximum Allowable Assessment	\$452,766.44	\$466,752.98

<sup>(1)</sup> Proposed Assessment may differ slightly from Actual Assessment, due to rounding.

### 3. Cost Estimate

Table 3-2  
Zone B Budgeted Costs for Fiscal Years 2025-26 and 2026-27

Direct Costs	Zone B - Commercial	
	FY 2025-26	FY 2026-27
Landscape Maintenance Contract	\$66,780.00	\$77,400.00
Tree Service	\$5,000.00	\$14,900.00
Electric	\$3,400.00	\$3,500.00
Water	\$4,075.00	\$4,075.00
Graffiti Control	\$1,000.00	\$1,500.00
<b>Total Direct Costs</b>	<b>\$80,255.00</b>	<b>\$101,375.00</b>
<b>Indirect Costs</b>		
Professional Services	\$1,500.00	\$3,060.00
City Personnel/Overhead	\$74,655.00	\$59,173.00
<b>Total Indirect Costs</b>	<b>\$76,155.00</b>	<b>\$62,233.00</b>
<b>Total Direct &amp; Indirect Costs</b>	<b>\$156,410.00</b>	<b>\$163,608.00</b>
<b>Adjustments</b>		
Prior Year Surplus	\$0.00	\$0.00
City Contribution	(\$11,671.00)	(\$14,832.05)
Capital Replacement Collection	\$16,000.00	\$20,000.00
<b>Total Adjustments</b>	<b>\$4,329.00</b>	<b>\$5,167.95</b>
<b>Proposed Assessment</b>	<b>\$160,739.00</b>	<b>\$168,775.95</b>
<b>Assessment Details</b>		
Developed Acres	87.31	87.31
Landscaped Acres	9.00	9.00
Maximum per Acre Assessment	\$1,926.21	\$1,985.71
Actual/Proposed per Acre Assessment	\$1,841.01	\$1,933.06
Maximum Allowable Assessment	\$168,177.40	\$173,372.61

<sup>(1)</sup> Proposed Assessment may differ slightly from Actual Assessment, due to rounding.

### 3. Cost Estimate

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#### Capital Improvement Replacement Reserve

Certain amenities have finite life expectancies and must be periodically renovated and/or replaced. A Capital Replacement Reserve Fund is used for Capital Improvement Projects to fund the replacement and/or renovation of improvements with a life cycle of five years or greater within the District. On an annual basis, a portion of the annual Assessment will be allocated for the Capital Replacement Reserve fund.

#### Zone A Capital Improvement Projects

The District’s Capital Replacement Reserve for Zone A is being funded to pay for the renovation and/or replacement of the following items:

- Recreation facilities, including:
  - Playground surfacing
  - Playground equipment
  - Basketball court surfacing, poles, and backboards
  - Fitness equipment
- Recreation furnishings, including:
  - Barbeque grills
  - Picnic tables
  - Benches
  - Trashcans
- Recreation structures, including:
  - Bridges
  - Fencing
  - Gazebo
  - Trellises
- Miscellaneous Items, including:
  - Irrigation system
    - Remote Control Valve replacement, Controller, and major renovation only
  - Handrails
  - Guardrails
  - Walkways
  - Walkway lighting
  - Accent lighting
  - Installation of cobblestone along the slopes of the lake to reduce erosion

**Table 3-3**  
Five Year Assessment History

	Zone A Applied Rate per EDU	Zone B Applied Rate per Acre
<b>FY 2022-23</b>	\$315.76	\$1,590.09
<b>FY 2023-24</b>	\$331.56	\$1,669.86
<b>FY 2024-25</b>	\$348.12	\$1,753.35
<b>FY 2025-26</b>	\$365.52	\$1,841.01
<b>FY 2026-27</b>	\$383.78	\$1,933.06

#### 4. Assessment Roll

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A proposed assessment of the total costs and expenses of the improvements for Fiscal Year 2026-27 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

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The boundaries of the District are completely within the boundaries of the City of Riverside. The District Diagram is shown in Appendix C of this Report. Refer to the County Assessor's maps for a detailed description of the lines and dimensions of any lots and parcels.



1 RESOLUTION NO. 24354

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 2026-2027 WITHIN THE RIVERWALK  
5 LANDSCAPE MAINTENANCE DISTRICT, PURSUANT TO THE  
6 LANDSCAPING AND LIGHTING ACT OF 1972, APPOINTING THE  
ENGINEER OF RECORD AND ORDERING PREPARATION OF AN  
ENGINEER'S REPORT.

7 WHEREAS, the City Council ("City Council") of the City of Riverside ("City"), has conducted  
8 proceedings for and has established the Riverwalk Landscape Maintenance District of the City of  
9 Riverside (the "District") pursuant to the Landscaping and Lighting Act of 1972, Part 2 (commencing  
10 with Section 22500) of Division 15 of the Streets and Highways Code (the "Act"), for the acquisition,  
11 installation, construction, maintenance, and servicing of public parks, park and recreation  
12 improvements, and public landscaping and appurtenant facilities within the District, and on August  
13 13, 2002, adopted Resolution No. 20243 ordering the formation of the District; and

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

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

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

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

26 Section 1: The City Council hereby initiates proceedings pursuant to the Act to levy and  
27 collect annual assessments within the District for the installing, constructing, maintaining, and  
28 servicing of landscape and other improvements within the District during the 2026-2027 fiscal year.

1            Section 2:     The maintenance and servicing to be performed consists of the furnishing of  
2 services and materials for the ordinary and usual maintenance, operation, and servicing of parks and  
3 park and recreation improvements, and public landscaping and appurtenant facilities, including:

4                    (a)     Repair, removal, or replacement of all, or any part, of the park and recreation  
5 improvements, and other improvements.

6                    (b)     Providing for the life, growth, health, and beauty of landscaping, including  
7 cultivation, trimming, spraying, fertilizing, and treating for disease or injury.

8                    (c)     Removal of trimmings, rubbish, debris, and other solid waste.

9                    (d)     Cleaning, sandblasting, and painting of walls and other improvements to  
10 remove or cover graffiti.

11                   (e)     Operation, maintenance, repair, and replacement of irrigation systems

12                   (f)     Servicing of park and recreational improvements and landscaping, including  
13 providing electric current, energy, gas, or other illuminating agents for public lighting facilities or for  
14 the lighting or operation of other improvements and providing water for irrigation of landscaping, the  
15 operation of fountains and waterways, and the maintenance of other improvements.

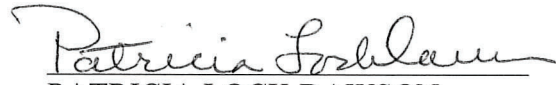
16            Section 3:     No new improvements or substantial changes in existing improvements are  
17 proposed for the 2026-2027 fiscal year.

18            Section 4:     Webb Municipal Finance, LLC, is hereby appointed as the engineer of record  
19 (the “Engineer”) and is ordered to prepare and file with the City Clerk an engineer’s report (the  
20 “Report”) which meets the requirements of Sections 22565 through 22574 of the Act with regard to  
21 the assessments to be levied within the District for the 2026-2027 fiscal year.


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ADOPTED by the City Council this 24th day of February, 2026.

  
PATRICIA LOCK DAWSON  
Mayor of the City of Riverside

Attest:

  
\_\_\_\_\_  
DONESIA GAUSE  
City Clerk of the City of Riverside

I, Donesia Gause, City Clerk of the City of Riverside, California, certify that the foregoing resolution was duly and regularly adopted by the City Council of the City of Riverside, at a regular meeting held on the 24th day of February, 2026, by the following vote of the City Council:

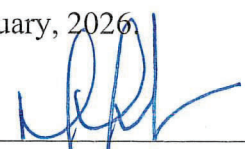
Ayes: Falcone, Cervantes, Robillard, Conder, Mill, Perry and Hemenway

Noes:

Absent:

Disqualified:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Riverside, California, this 27th day of February, 2026.

  
\_\_\_\_\_  
DONESIA GAUSE  
City Clerk of the City of Riverside

313028 SBM/jv 12/31/25

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APPENDIX B  
Assessment Roll



Zone A-Residential

PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
142021001	\$383.78	142021002	\$383.78	142021003	\$383.78	142021004	\$383.78
142021007	\$383.78	142021008	\$383.78	142021009	\$383.78	142021010	\$383.78
142021013	\$383.78	142021014	\$383.78	142021015	\$383.78	142021016	\$383.78
142021019	\$383.78	142021020	\$383.78	142021021	\$383.78	142021022	\$383.78
142021023	\$383.78	142021024	\$383.78	142021026	\$383.78	142021027	\$383.78
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142490001	\$383.78	142490002	\$383.78	142490003	\$383.78	142490004	\$383.78
142490005	\$383.78	142490006	\$383.78	142490007	\$383.78	142490008	\$383.78
142490009	\$383.78	142490010	\$383.78	142490011	\$383.78	142490012	\$383.78
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142490021	\$383.78	142490022	\$383.78	142490023	\$383.78	142490024	\$383.78
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142490041	\$383.78	142490042	\$383.78	142490043	\$383.78	142490044	\$383.78
142490045	\$383.78	142500001	\$383.78	142500002	\$383.78	142500003	\$383.78
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142500012	\$383.78	142500013	\$383.78	142500014	\$383.78	142500015	\$383.78
142500016	\$383.78	142500017	\$383.78	142500018	\$383.78	142500019	\$383.78
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142500024	\$383.78	142500025	\$383.78	142500026	\$383.78	142500027	\$383.78
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142500032	\$383.78	142500033	\$383.78	142500034	\$383.78	142500035	\$383.78
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142500040	\$383.78	142500041	\$383.78	142500042	\$383.78	142500043	\$383.78
142500044	\$383.78	142500045	\$383.78	142500046	\$383.78	142500047	\$383.78
142500048	\$383.78	142500049	\$383.78	142500050	\$383.78	142500051	\$383.78
142500052	\$383.78	142500053	\$383.78	142500054	\$383.78	142510001	\$383.78
142510002	\$383.78	142510003	\$383.78	142510004	\$383.78	142510005	\$383.78
142510006	\$383.78	142510007	\$383.78	142510008	\$383.78	142510009	\$383.78
142510010	\$383.78	142510011	\$383.78	142510012	\$383.78	142510013	\$383.78
142510014	\$383.78	142510015	\$383.78	142510016	\$383.78	142510017	\$383.78
142510018	\$383.78	142510019	\$383.78	142510020	\$383.78	142510021	\$383.78
142510022	\$383.78	142510023	\$383.78	142510024	\$383.78	142510025	\$383.78
142510026	\$383.78	142510027	\$383.78	142510028	\$383.78	142510029	\$383.78

Zone A-Residential

PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
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142510038	\$383.78	142510039	\$383.78	142510040	\$383.78	142510041	\$383.78
142510042	\$383.78	142510043	\$383.78	142510044	\$383.78	142510045	\$383.78
142510046	\$383.78	142510047	\$383.78	142510048	\$383.78	142510049	\$383.78
142510050	\$383.78	142510051	\$383.78	142510052	\$383.78	142510053	\$383.78
142510054	\$383.78	142510055	\$383.78	142510056	\$383.78	142510057	\$383.78
142510058	\$383.78	142510059	\$383.78	142510060	\$383.78	142510061	\$383.78
142510062	\$383.78	142510063	\$383.78	142510064	\$383.78	142520002	\$383.78
142520003	\$383.78	142520004	\$383.78	142520005	\$383.78	142520006	\$383.78
142520007	\$383.78	142520008	\$383.78	142520009	\$383.78	142520010	\$383.78
142520011	\$383.78	142520012	\$383.78	142520013	\$383.78	142520014	\$383.78
142520015	\$383.78	142520016	\$383.78	142520017	\$383.78	142520018	\$383.78
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142540003	\$383.78	142540004	\$383.78	142540005	\$383.78	142540006	\$383.78
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142550003	\$383.78	142550004	\$383.78	142550005	\$383.78	142550006	\$383.78
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142550011	\$383.78	142550012	\$383.78	142550013	\$383.78	142550014	\$383.78
142550015	\$383.78	142550016	\$383.78	142550017	\$383.78	142550018	\$383.78
142550019	\$383.78	142550020	\$383.78	142550021	\$383.78	142550022	\$383.78
142550023	\$383.78	142550024	\$383.78	142550025	\$383.78	142550026	\$383.78
142550027	\$383.78	142550028	\$383.78	142550029	\$383.78	142550030	\$383.78

Zone A-Residential

PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
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142550039	\$383.78	142550040	\$383.78	142550041	\$383.78	142550042	\$383.78
142550043	\$383.78	142550044	\$383.78	142550045	\$383.78	142550046	\$383.78
142550047	\$383.78	142550048	\$383.78	142550049	\$383.78	142550050	\$383.78
142550051	\$383.78	142550052	\$383.78	142550053	\$383.78	142550054	\$383.78
142550055	\$383.78	142560001	\$383.78	142560002	\$383.78	142560003	\$383.78
142560004	\$383.78	142560005	\$383.78	142560006	\$383.78	142560007	\$383.78
142560008	\$383.78	142560009	\$383.78	142560010	\$383.78	142560011	\$383.78
142560012	\$383.78	142560013	\$383.78	142560014	\$383.78	142560015	\$383.78
142560016	\$383.78	142560017	\$383.78	142560018	\$383.78	142560019	\$383.78
142560020	\$383.78	142560021	\$383.78	142560022	\$383.78	142560023	\$383.78
142560024	\$383.78	142560025	\$383.78	142560026	\$383.78	142560027	\$383.78
142560028	\$383.78	142560029	\$383.78	142560030	\$383.78	142560031	\$383.78
142560032	\$383.78	142560033	\$383.78	142560034	\$383.78	142560035	\$383.78
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142571012	\$383.78	142571013	\$383.78	142571014	\$383.78	142571015	\$383.78
142571016	\$383.78	142571018	\$383.78	142571019	\$383.78	142571020	\$383.78
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142580023	\$383.78	142580024	\$383.78	142580025	\$383.78	142580026	\$383.78
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142590004	\$383.78	142590005	\$383.78	142590006	\$383.78	142590007	\$383.78
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142590012	\$383.78	142590013	\$383.78	142590014	\$383.78	142601001	\$383.78
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142601018	\$383.78	142601019	\$383.78	142601020	\$383.78	142601021	\$383.78
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142601044	\$383.78	142601046	\$383.78	142601047	\$383.78	142601048	\$383.78
142601049	\$383.78	142601050	\$383.78	142601051	\$383.78	142601052	\$383.78
142601053	\$383.78	142601054	\$383.78	142611001	\$383.78	142611002	\$383.78
142611003	\$383.78	142611004	\$383.78	142611005	\$383.78	142611006	\$383.78

Zone A-Residential

PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
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142611017	\$383.78	142611018	\$383.78	142611019	\$383.78	142611020	\$383.78
142611022	\$383.78	142611023	\$383.78	142611024	\$383.78	142611025	\$383.78
142611026	\$383.78	142611027	\$383.78	142611028	\$383.78	142611029	\$383.78
142611031	\$383.78	142611032	\$383.78	142611033	\$383.78	142611034	\$383.78
142611035	\$383.78	142611036	\$383.78	142611038	\$383.78	142611039	\$383.78
142611040	\$383.78	142611041	\$383.78	142611042	\$383.78	142611043	\$383.78
142611045	\$383.78	142611046	\$383.78	142611047	\$383.78	142611048	\$383.78
142611049	\$383.78	142611050	\$383.78	142611052	\$383.78	142611053	\$383.78
142611054	\$383.78	142611055	\$383.78	142611056	\$383.78	142611057	\$383.78
142611058	\$383.78	142611059	\$383.78	142611060	\$383.78	142611061	\$383.78
142611062	\$383.78	142611063	\$383.78	142611065	\$383.78	142611066	\$383.78
142611067	\$383.78	142611068	\$383.78	142611069	\$383.78	142611070	\$383.78
142611071	\$383.78	142611072	\$383.78	142611075	\$383.78	142611076	\$383.78
142611078	\$383.78	142611079	\$383.78	142611080	\$383.78	142611081	\$383.78
142611082	\$383.78	142611083	\$383.78	142621001	\$383.78	142621002	\$383.78
142621003	\$383.78	142621004	\$383.78	142621005	\$383.78	142621006	\$383.78
142621007	\$383.78	142621008	\$383.78	142621009	\$383.78	142621011	\$383.78
142621012	\$383.78	142621013	\$383.78	142621014	\$383.78	142621015	\$383.78
142621017	\$383.78	142621018	\$383.78	142621019	\$383.78	142621021	\$383.78
142621022	\$383.78	142621023	\$383.78	142621024	\$383.78	142621025	\$383.78
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146270006	\$383.78	146270008	\$383.78	146270009	\$383.78	146270010	\$383.78
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146270021	\$383.78	146270022	\$383.78	146270023	\$383.78	146270024	\$383.78
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146270029	\$383.78	146270030	\$383.78	146270031	\$383.78	146270032	\$383.78
146270033	\$383.78	146270034	\$383.78	146270035	\$383.78	146270036	\$383.78
146270039	\$383.78	146270040	\$383.78	146270041	\$383.78	146270042	\$383.78
146270046	\$383.78	146270047	\$383.78	146270048	\$383.78	146270049	\$383.78
146270050	\$383.78	146270051	\$383.78	146270052	\$383.78	146270053	\$383.78
146270054	\$383.78	146270055	\$383.78	146270056	\$383.78	146270057	\$383.78
146270058	\$383.78	146270059	\$383.78	146270060	\$383.78	146270061	\$383.78
146270062	\$383.78	146270063	\$383.78	146270064	\$383.78	146270065	\$383.78
146270066	\$383.78	146270067	\$383.78	146270068	\$383.78	146280001	\$383.78
146280002	\$383.78	146280003	\$383.78	146280004	\$383.78	146280005	\$383.78
146280006	\$383.78	146280007	\$383.78	146280008	\$383.78	146280009	\$383.78
146280010	\$383.78	146280011	\$383.78	146280012	\$383.78	146280013	\$383.78
146280014	\$383.78	146280015	\$383.78	146280016	\$383.78	146280017	\$383.78
146280018	\$383.78	146280019	\$383.78	146280020	\$383.78	146280021	\$383.78
146280022	\$383.78	146280023	\$383.78	146280024	\$383.78	146280025	\$383.78
146280026	\$383.78	146280027	\$383.78	146280028	\$383.78	146280029	\$383.78

Zone A-Residential

PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
146280030	\$383.78	146280031	\$383.78	146280032	\$383.78	146280033	\$383.78
146280034	\$383.78	146280035	\$383.78	146280036	\$383.78	146280037	\$383.78
146280038	\$383.78	146280039	\$383.78	146280040	\$383.78	146280041	\$383.78
146280042	\$383.78	146280043	\$383.78	146280044	\$383.78	146280045	\$383.78
146280046	\$383.78	146280047	\$383.78	146280048	\$383.78	146280049	\$383.78
146280058	\$383.78	146280059	\$383.78	146280060	\$383.78	146280061	\$383.78
146280062	\$383.78	146280063	\$383.78	146280064	\$383.78	146280065	\$383.78
146280066	\$383.78	146280067	\$383.78	146280068	\$383.78	146280069	\$383.78
146280070	\$383.78	146280071	\$383.78	146280072	\$383.78	146280073	\$383.78
146280074	\$383.78	146280075	\$383.78	146280076	\$383.78	146280077	\$383.78
146280078	\$383.78	146280079	\$383.78	146280080	\$383.78	146280081	\$383.78
146280082	\$383.78	146280083	\$383.78	146280084	\$383.78	146280085	\$383.78
146280086	\$383.78	146280087	\$383.78	146280088	\$383.78	146280089	\$383.78
146290001	\$383.78	146290002	\$383.78	146290003	\$383.78	146290004	\$383.78
146290005	\$383.78	146290006	\$383.78	146290007	\$383.78	146290008	\$383.78
146290009	\$383.78	146290010	\$383.78	146290011	\$383.78	146290012	\$383.78
146290013	\$383.78	146290014	\$383.78	146290015	\$383.78	146290016	\$383.78
146290017	\$383.78	146290018	\$383.78	146290019	\$383.78	146290020	\$383.78
146290021	\$383.78	146290022	\$383.78	146290023	\$383.78	146290024	\$383.78
146290025	\$383.78	146290026	\$383.78	146290027	\$383.78	146290028	\$383.78
146290029	\$383.78	146290030	\$383.78	146290031	\$383.78	146290032	\$383.78
146290033	\$383.78	146290034	\$383.78	146290035	\$383.78	146290036	\$383.78
146290037	\$383.78	146290038	\$383.78	146290039	\$383.78	146290040	\$383.78
146290052	\$383.78	146290053	\$383.78	146290054	\$383.78	146290055	\$383.78
146290056	\$383.78	146290057	\$383.78	146290058	\$383.78	146290059	\$383.78
146290060	\$383.78	146290061	\$383.78	146290062	\$383.78	146290063	\$383.78
146290064	\$383.78	146290065	\$383.78	146290066	\$383.78	146290067	\$383.78
146290068	\$383.78	146290069	\$383.78	146290070	\$383.78	146290071	\$383.78
146290072	\$383.78	146290073	\$383.78	146290074	\$383.78	146290075	\$383.78
146290076	\$383.78	146290077	\$383.78	146290078	\$383.78	146290079	\$383.78
146300001	\$383.78	146300002	\$383.78	146300003	\$383.78	146300004	\$383.78
146300005	\$383.78	146300006	\$383.78	146300007	\$383.78	146300008	\$383.78
146300009	\$383.78	146300010	\$383.78	146300011	\$383.78	146300012	\$383.78
146300013	\$383.78	146300014	\$383.78	146300015	\$383.78	146300016	\$383.78
146300017	\$383.78	146300018	\$383.78	146300019	\$383.78	146300020	\$383.78
146300021	\$383.78	146300022	\$383.78	146300023	\$383.78	146300024	\$383.78
146300025	\$383.78	146300026	\$383.78	146300027	\$383.78	146300028	\$383.78
146300029	\$383.78	146300030	\$383.78	146300031	\$383.78	146300032	\$383.78
146300033	\$383.78	146300034	\$383.78	146300035	\$383.78	146300036	\$383.78
146300037	\$383.78	146300038	\$383.78				

Parcels: 1,022

Levy: \$392,223.16

Zone B-Non Residential

PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount	PIN	Levy Amount
141260023	\$51,322.74	141260030	\$8,679.44	141260031	\$9,201.36	141260033	\$5,528.54
141260034	\$4,407.36	141260035	\$2,957.60	141260036	\$2,087.72	141260037	\$2,261.68
141260038	\$1,681.76	141260039	\$2,783.62	141261001	\$328.62	141261002	\$328.62
141261003	\$212.62	141261004	\$173.96	141261005	\$251.30	141261006	\$173.96
141261007	\$231.98	141261008	\$173.96	141261009	\$231.98	141261010	\$309.28
141261011	\$347.94	141261012	\$115.98	141261014	\$173.96	141261016	\$154.64
141261017	\$231.98	141261018	\$212.62	141261020	\$347.94	141261021	\$154.64
141302008	\$5,257.94	142090025	\$1,836.42	142090026	\$1,565.76	142090027	\$1,933.06
142090028	\$3,170.20	142090037	\$1,797.74	142090038	\$1,469.12	142090039	\$2,126.36
142090040	\$1,179.18	142090042	\$1,565.76	142090043	\$1,411.14	142090044	\$4,175.40
142090050	\$2,880.24	142090051	\$2,590.30	142090055	\$1,217.82	142090056	\$792.54
142090057	\$773.22	142090058	\$618.56	142090059	\$695.92	142090060	\$811.88
142090061	\$850.54	142090062	\$1,198.48	142090063	\$947.20	142090066	\$4,040.08
142090070	\$5,393.22	142091001	\$637.90	142091002	\$541.24	142091003	\$444.60
142091004	\$328.62	142091005	\$328.62	142091006	\$425.26	142091007	\$579.90
142091008	\$657.24	142091010	\$309.28	142091011	\$483.28	142091012	\$425.26
142091013	\$483.28	142091014	\$425.26	142091015	\$425.26	142091016	\$483.28
142091017	\$425.26	142091018	\$289.94	142091019	\$405.94	142091020	\$541.24
142091022	\$289.94	142091023	\$289.94	142091024	\$541.24	142091025	\$289.94
142091026	\$270.64	142091027	\$367.28	142091028	\$270.64	142091029	\$328.62
142091030	\$347.94	142091031	\$212.62	142091032	\$212.62	142091033	\$386.60
142091034	\$289.94	142091035	\$270.64	142091036	\$405.94	142091037	\$212.62
142091038	\$212.62	142091039	\$289.94	142091040	\$270.64	142092001	\$599.24
142092002	\$637.90	142092003	\$889.20	142092004	\$425.26	142092005	\$560.58
142092006	\$425.26	142092007	\$541.24	142092008	\$541.24	142092009	\$657.24
142092010	\$483.28	142092011	\$541.24	142092012	\$792.54	142092013	\$831.20
142092014	\$599.24	142092015	\$483.28				

Parcels: 106  
 Levy: \$168,774.84

<b>Total Parcels:</b>	<u>1,128</u>
<b>Total Levy:</b>	<u>\$560,998.00</u>

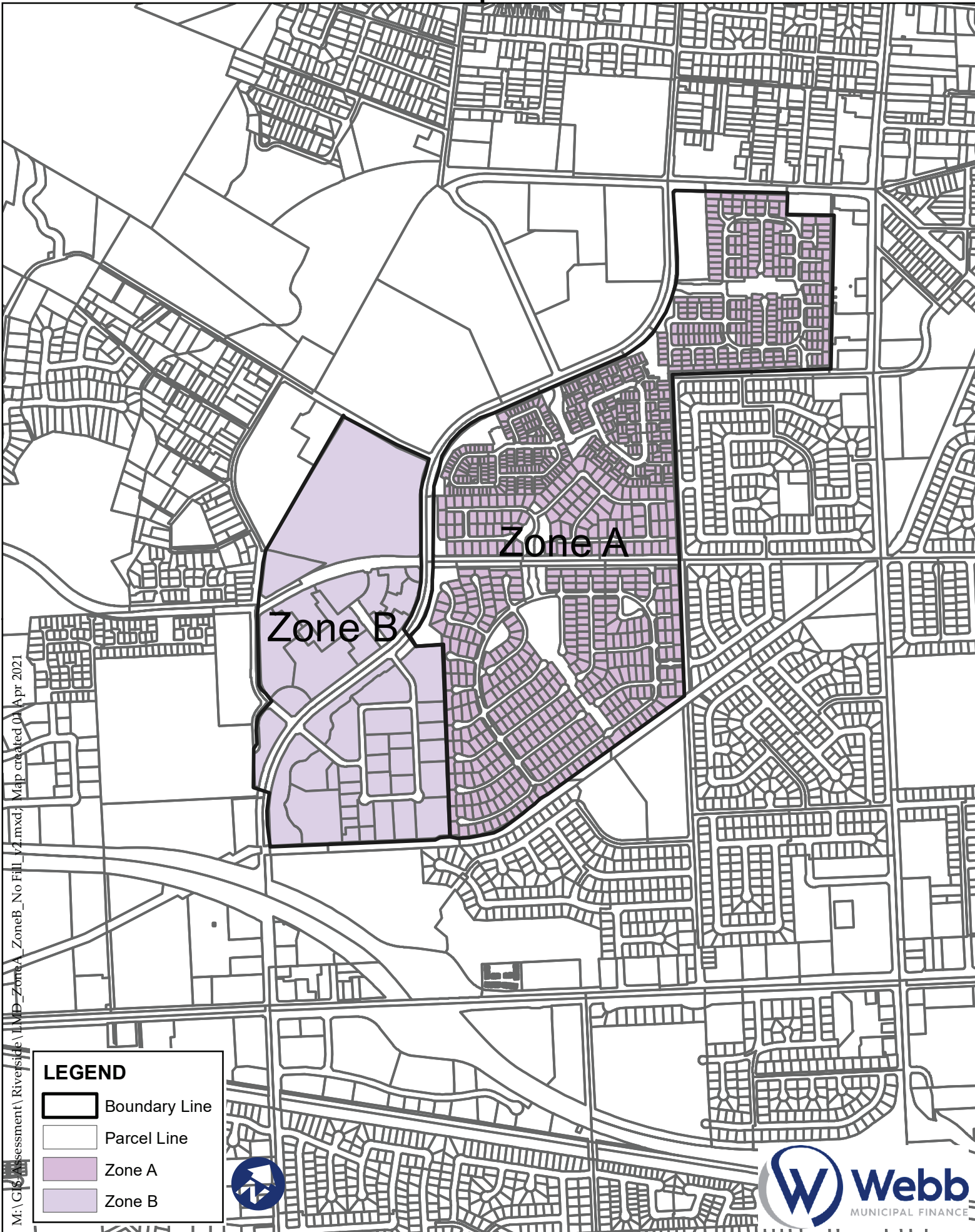
APPENDIX C

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Assessment Diagram







# Assessment Diagram Riverwalk Landscape Maintenance District



M:\GIS\Assessment\Riverwalk\IMD\_ZoneA\_ZoneB\_No Fill\_v2.mxd; Map created 01 Apr 2021

**LEGEND**

-  Boundary Line
-  Parcel Line
-  Zone A
-  Zone B





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951.200.8600



[www.webbfinance.com](http://www.webbfinance.com)