

CITY OF PALM SPRINGS

ENGINEER'S REPORT

LANDSCAPE MAINTENANCE DISTRICT NO. 12
"SMOKE TREE COMMONS"

FISCAL YEAR 2016/2017



Intent Meeting: June 1, 2016
Public Hearing: July 6, 2016

Engineer's Report Affidavit
Palm Springs Landscape Maintenance District No. 12
SMOKE TREE COMMONS

This Report describes the District including the improvements, budget, parcels and assessments to be levied for fiscal year 2016/2017, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Riverside County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 1st day of June, 2016.



By: _____

Marcus L. Fuller, P.E.
Assistant City Manager/City Engineer
City of Palm Springs
Civil Engineer C 57271

**CITY OF PALM SPRINGS
ENGINEER'S REPORT**

**LANDSCAPE MAINTENANCE DISTRICT NO. 12
SMOKE TREE COMMONS**

Fiscal Year 2016/2017

The Undersigned respectfully submits the enclosed report as directed by the City Council. The undersigned certifies that he is a Professional Engineer, registered in the State of California.



Marcus L. Fuller, P.E.
Assistant City Manager/City Engineer
City of Palm Springs
County of Riverside, California



I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was filed with me on the 1st day of June, 2016.

James Thompson, City Clerk
City of Palm Springs
County of Riverside, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll thereto attached, was approved and confirmed by the City Council of the City of Palm Springs, California, on the 6th day of July, 2016.

James Thompson, City Clerk
City of Palm Springs
County of Riverside, California

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EXECUTIVE SUMMARY

A. INTRODUCTION

The purpose of this Engineer’s Report (hereinafter referred to as the “Report”) is to set forth the engineering analysis and findings for the levy of assessments in the City of Palm Springs (hereinafter referred to as the “City”) Landscape Maintenance District No. 12 (hereinafter referred to as the “District”), for fiscal year 2016/2017, in compliance with the requirements of Chapter 3, of the Landscaping and Lighting Act of 1972 (hereinafter referred to as the “Act”) which is part 2, Division 15 of the California Streets and Highways Code and as provided by Article XIII D of the California Constitution (hereinafter referred to as “Article XIII D”). This District was formed to supplement certain City revenues and help finance the costs of providing for landscape maintenance within the District’s boundaries.

This report is prepared for the levy and collection of annual assessments for District 12 for fiscal year 2016/2017.

The City initiates proceedings for annual levying of assessments within the District by passing a resolution, which states that the District was established under the Act. This resolution also describes the improvements, describes the name and location of the District, and preliminarily approves the Engineer’s Report.

The report prepared by the engineer must include an estimate of the costs of the improvements, a diagram, i.e., map of the District showing the boundary of the District and an assessment of the estimated costs of the improvements against the parcels or lots which benefit from the improvements. Once the report is completed it is presented to the City Council for its review and approval as presented, or it may be modified and approved.

After the report is approved, the City Council may adopt a Resolution of Intention, which declares its intent to levy and collect assessments, describes the improvements, and refers to the report for details of the District. The Resolution of Intention also sets a time and place for a hearing on the proposed assessments.

B. OVERVIEW

The District described in this report contains all lots and parcels of land within the commercial development identified as the “SMOKE TREE COMMONS”, designated as Parcel Map No. 34289 (hereafter referred to as the “PM 34289”), located generally east of Sunrise Way, at the southwest corner of East Palm Canyon Drive and Barona Road. and encompasses an area of land totaling approximately eighteen acres (18.10 acres)

The City proposes to annually levy and collect special assessments to continue the maintenance of the improvements within the District. Assessments within the District are proposed to be levied annually, pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the “1972 Act”) and in compliance with the substantive and procedural requirements of the California State Constitution Article XIIC and XIID (“Proposition 218”).

The assessments described in this Engineer’s Report (hereinafter referred to as the “Report”) shall be levied upon each parcel within the boundaries of the District and assessments shall be proportional to the special benefit received from the maintenance of

the improvements. For the District, a benefit assessment rate per parcel is established based upon estimated and actual operations and maintenance costs for the year.

This Report describes the District and the proposed assessments for fiscal year 2016/2017. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessment Parcel Number by the Riverside County (“County”) Assessor’s Office. The Riverside County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers to identify on the tax roll properties assessed for special district benefit assessments.

DESCRIPTION OF THE DISTRICT

A. DESCRIPTION OF THE DISTRICT

Landscape Maintenance District No. 12 (“Smoke Tree Commons”), consists of the commercial development area identified as the “Smoke Tree Commons”, generally located east of Sunrise Way, at the southwest corner of East Palm Canyon Drive and Barona Road, consisting of Parcels 1-6 of Parcel Map No. 34289 (hereafter referred to as the “PM 34289”). The District includes 6 commercial parcels, and encompasses an area of land totaling approximately eighteen acres (18.10 acres).

The purpose of the District is to ensure the ongoing maintenance and servicing of landscape improvements installed in connection with development of properties within the District. This District will provide the financial mechanism (annual assessments) by which the ongoing operation and maintenance of these improvements will be funded.

The District structure, proposed improvements, method of apportionment and assessments described in this Report are based on current development and improvement plans including all estimated direct expenditures, incidental expenses, and reserves associated with the maintenance and servicing of the improvements.

B. DESCRIPTION OF IMPROVEMENTS AND SERVICES

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of landscape improvements established or installed in connection with development of commercial properties within Smoke Tree Commons - PM 34289. These improvements may include, but are not limited to, ground cover, shrubs, trees, plants, irrigation and drainage systems, ornamental lighting structures, entryway monuments, hardscapes and associated appurtenant facilities totaling approximately 7,060 square feet of surface area within the median islands on East Palm Canyon Drive adjacent to PM 34289.

The maintenance of the District improvements generally include, but are not limited to all materials, equipment, utilities, labor and incidental expenses including administrative expenses for annual operation of the District as well as the performance of occasional repairs, replacement and expanded maintenance activities associated with those improvements. Detailed maps and descriptions of the location and extent of the proposed improvements to be maintained by the District are on file at the City and by reference are made part of this Report.

The estimated annual cost to provide and maintain the improvements within the District shall be allocated to each property in proportion to the special benefits received. The Method of Apportionment described in this Report utilizes commonly accepted assessment engineering practices and has been established pursuant to the 1972 Act and the provisions of Proposition 218.

Improvements and Services Permitted Pursuant to the 1972 Act

As generally defined by the 1972 Act and applicable to this District, improvements and the associated assessments may include one or more of the following:

- 1) The installation or planting of landscaping;
- 2) The installation or construction of statuary, fountains, and other ornamental structures and facilities;
- 3) The installation or construction of public lighting facilities including, but not limited to, street lights and traffic signals;
- 4) The installation of park or recreational improvements including, but not limited to, all of the following:
 - a) Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage;
 - b) Lights, playground equipment, play courts, and public restrooms;
 - c) The acquisition of land for park, recreational, or open-space purposes;
- 5) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof;
- 6) The acquisition of any associated existing improvement;
- 7) The maintenance or servicing of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement including, but not limited to:
 - a) Repair, removal, or replacement of all or any part of any improvements;
 - b) Grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
 - c) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
 - d) The removal of trimmings, rubbish, debris, and other solid waste;
 - e) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;
 - f) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements;
 - g) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements;
- 8) Incidental expenses associated with the improvements including, but not limited to:
 - a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - b) The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - c) Compensation payable to the County for collection of assessments;
 - d) Compensation of any engineer or attorney employed to render services;

- e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
- f) Costs associated with any elections held for the approval of a new or increased assessment.

Landscaping Improvements

The landscape improvements may include, but are not limited to, all landscaping material and irrigation facilities within the District. These improvements include ground cover, shrubs, trees, plants, irrigation and drainage systems, ornamental lighting structures, and associated appurtenant facilities located within the District.

METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping, parks, open space areas and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district or District may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices and have been established pursuant to the 1972 Act and the provisions of the California Constitution.

The formula used for calculating assessments reflects the composition of the parcels and the improvements and services provided within the District to fairly apportion the costs based on estimated benefit to each parcel.

In addition, Article XIII D requires that a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Article XIII D provides that only special benefits are assessable and the City must separate the general benefits from the special benefits.

B. BENEFIT ANALYSIS

All improvements associated with this District have been identified as necessary, required and/or desired for the properties within the District to their full potential, consistent with the development plans. As such, these improvements would be necessary and required of individual property owners for the development of such properties, and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of maintenance and operation of the improvements are of direct and special benefit to the properties.

The method of apportionment (also referred to as the “method of assessment”) established herein is based on the premise that each assessed parcel within the District receives special benefits from the improvements, and the desirability, security and business opportunities of those properties are enhanced by the presence of well-maintained landscaping in close proximity to those properties. In accordance with Article XIID, Section 4 of the California Constitution:

“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.”

The special benefits associated with all landscape improvements are specifically:

- Enhanced desirability of properties through association with the improvements;
- Improved aesthetic appeal of properties providing a positive representation of the area;
- Improved ingress and egress to property which enhances traffic circulation resulting in reduced accidents and personal property loss and increased customer access; and,
- Enhanced adaptation of the urban environment within the natural environment from adequate green space, open space areas and landscaping, providing enhanced environmental quality of the parcels by moderating temperatures, attenuating noise and improved dust and debris control.
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention;
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.
- Enhanced business opportunities and commercial growth that is facilitated by a well maintained area that aides in attracting customers.
- Reduced criminal activity and property-related crimes (especially vandalism) through well-maintained surroundings and amenities near and adjacent to the assessed properties, including abatement of graffiti.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District. Although the improvements may include landscaping improvements and other amenities available or visible to the public at large, the maintenance of these improvements is only necessary for the properties within the District and are not required nor necessarily desired by any properties or developments outside the District boundary. Therefore, any public access or use of the improvements by others is incidental and there is no measurable general benefit to properties outside the District or to the public at large.

C. ASSESSMENT METHODOLOGY

Generally, the benefit formula used to determine the assessment obligation for each parcel should be based upon both the improvements that benefit the parcels, as well as the use of each property as compared to other parcels that benefit from those improvements. The most common approach to proportionately allocating improvement costs to the benefiting properties for maintenance districts including 1972 Act districts utilize a methodology often referred to as an “Equivalent Benefit Unit (“EBU”) method of apportionment. This method of apportionment may utilize various property characteristics such as development status, type of development (land-use), and size (units or acreage) to compare the proportional benefit of each property compared to other properties that benefit from the improvements. Because

the improvements to be maintained for this District directly benefit the overall Smoketree Commons — PM 34289 development and the overall use of the properties within this development are relatively similar (commercial use), it has been determined that Equivalent Benefit Units for each parcel are appropriately reflected by the acreage of each parcel.

Therefore for purposes of establishing a maximum assessment (maximum assessment rate per EBU) for each property within this District, each parcel’s net or useable acreage (including parking lot area) provides a common denominator that reflects each parcel’s proportional special benefit from the improvements compared to other properties in the District. The net or useable development acreage for each parcel shall generally be based on parcel acreage information obtained from the Riverside County Assessor’s Office secured roll or Assessor’s Parcel Map. However, because the boundaries of PM 34289 and the District incorporates only a portion of some of the existing Assessor Parcel Numbers that comprise the District and also includes portions of the existing street right-of-ways that are not currently assigned an APN, the following table provides a listing of the estimated net or usable development acreage (EBU) assigned to the existing Assessor Parcel Numbers within the District along with their current acreage. The total EBU of all parcels within the District is equal to the 18.10 acres identified for PM 34289.

APN	Current Acreage	Estimated Net Acreage (EBU)	Lot Designation	Net Acreage	Estimated Building Sq. Ft.
510-020-034	9.11	7.00			
510-020-041	0.81	0.90			
510-020-042	0.65	0.70			
510-020-043	0.25	0.25			
510-020-046	0.51	0.51	Parcel 1	12.35	127,580
510-020-047	0.39	0.39	Parcel 2	0.52	5,000
510-020-048	0.30	0.86	Parcel 3	2.07	10,000
510-020-057	0.19	0.19	Parcel 4	0.72	7,000
510-020-051	5.26	1.80	Parcel 5	0.92	3,473
510-020-053	5.45	5.50	Parcel 6	1.52	14,740
	22.92	18.10		18.10	167,793

The table provides a listing of the estimated net or usable development acreage (EBU) assigned to the lots identified on the approved development plans (PM 34289). The Assessor Parcel Numbers shown above have been renumbered with each of the designated lots being assigned a new Assessor Parcel Number by the Riverside County Assessor’s Office.

D. ASSESSMENT FORMULA

The total number of Equivalent Benefit Units (EBUs) is the sum of all individual EBUs applied to parcels that receive a special benefit from the improvement. An assessment amount per EBU (Rate) for the improvements is established by taking the total net annual cost of the improvement (“Balance to Levy”) and dividing that amount by the total number of EBUs of the benefiting parcels. This Rate is then applied back to each parcel’s individual EBU to determine the parcel’s proportionate benefit and assessment obligation for the

improvements. The following formulas are used to calculate each parcel’s maximum and annual assessments (proportional benefit):

$$\text{Total Balance to Levy} / \text{Total EBU} = \text{Levy Rate per EBU}$$

$$\text{Levy Rate per EBU} \times \text{Parcel EBU (assigned acreage)} = \text{Parcel Levy Amount}$$

It is recognized that most budget items will be impacted by inflation in subsequent years. In an effort to minimize this impact, a formula for an inflation adjustment is included as part of the maximum assessment to be approved by the property owners. The formula as described below allows for annual adjustments to budget and the assessments.

Generally, any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed."

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual costs and assessments without requiring costly noticing and mailing procedures, which could add to the costs and assessments. As part of this District formation, a maximum assessment for fiscal year 2008/2009 (initial maximum assessment rate) has been established, and this initial maximum assessment rate shall be adjusted each subsequent fiscal year by the Assessment Range Formula described below:

- ❖ The Maximum Assessment Rate allowed each fiscal year (Adjusted Maximum Assessment Rate) shall be based on the initial Maximum Assessment Rate established in fiscal year 2008/2009, adjusted annually by the annual percentage change in the Consumer Price Index (CPI) for “All Urban Consumers” in the Los Angeles-Orange-Riverside County Area.
- ❖ Each fiscal year the percentage change in CPI shall be applied to the Maximum Assessment Rate established in the previous fiscal year to calculate the authorized Adjusted Maximum Assessment Rate for the upcoming fiscal year. The percentage change in CPI shall be based on the annual percentage change from the most current month published by the U. S. Department of Labor, Bureau of Labor Statistics; at the time the Engineer’s Report for the District is prepared.
- ❖ If the proposed annual assessment rate (levy per EBU) for the upcoming fiscal year is less than or equal to the Adjusted Maximum Assessment Rate, then the proposed annual assessment is not considered an increased assessment.

Beginning in the second fiscal year (fiscal year 2009/2010) and each fiscal year thereafter, the Maximum Assessment Rate will be recalculated and a new Maximum Assessment Rate shall be established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate shall be calculated independent of the annual budget and proposed assessment. The annual percentage change in CPI shall be based on the annual percentage change established by the U.S. Department of Labor, Bureau of Labor Statistics. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

To impose a new or increased assessment other than the annual inflationary adjustment provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution Article XIII D Section 4c, that requires a public

hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners through the balloting process must approve the proposed new or increased assessment before any such assessment may be imposed.

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIC and XIID), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The Assessment Formula shall be applied to all future assessments within the District. Generally, if the proposed annual assessment for the current fiscal year is less than or equal to the Maximum Assessment, then the proposed annual assessment is not considered an increased assessment, even if the proposed assessment is greater than the assessment applied in the prior fiscal year. The Maximum Assessment is equal to the previous historical maximum assessment, assessed to the District prior to passage of Proposition 218.

If the budget and assessments calculated requires an increase greater than the Maximum Assessment, then the assessment is considered an increased assessment and would be subject to property owner protest balloting in accordance with Proposition 218 (California Constitution Articles XIIC and XIID).

DISTRICT BUDGET

A. DESCRIPTION OF BUDGET ITEMS

For the purpose of estimating costs for the maintenance and servicing, actual costs are used where possible. But where actual maintenance experience is lacking, cost estimates will be used to determine costs, as follows:

Landscape Maintenance: Includes maintenance labor, materials and equipment required to properly maintain the authorized improvements and services within the District.

Water costs: The cost of irrigation water for the landscaping to be maintained is based upon actual Desert Water Agency billings on publicly landscaped areas being maintained within the District.

Electrical energy costs: Energy costs included are those necessary for the operation of irrigation controls.

Incidental costs: These are costs for special items, such as costs of levying the assessments with the County Tax Collector, anticipated utility rate increases, or other such costs, and are determined individually.

Another Incidental Cost is the expense of Assessment Engineering services. This includes costs of performing annual assessment engineering, determining existing or estimated costs, retaining of consultants, preparation of the Engineer’s Report, and other related costs, such as publication of notices, mailings, etc.

Another Incidental Cost is the County Assessor-Tax Collector’s charge of \$25 per County assessment account plus \$0.20 per levied parcel, to place the assessments on the tax rolls. This charge will be distributed between the benefit Districts.

Miscellaneous: All cost estimates shall be rounded to the nearest dollar, except where specified differently above. The total amount to be levied on any parcel will be rounded to an even number to accommodate collection on the property tax bill in two equal installments.

B. DISTRICT BUDGET

This report has been prepared pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code) and Article XIID, Section 4 of the California Constitution (Proposition 218).

See next page.

B. DISTRICT BUDGET

**FISCAL YEAR 2016/2017
LANDSCAPE MAINTENANCE DISTRICT NO. 12 (“SMOKE TREE COMMONS”)
Formed in 2008**

A. LANDSCAPE MAINTENANCE	<u>ESTIMATED ANNUAL COST 2016/2017</u>
1. Landscape Maintenance Costs	\$12,276
2. Desert Water Agency	\$1,650
3. Utilities	\$500
4. Incidentals	\$500
5. Administration	\$0
6. Reserve Fund	<u>\$0</u>
TOTAL COSTS:	\$14,926

B. Actual Costs vs. Assessments Summary:

Account Surplus as of 6/30/14 =	\$ 929
Revenue in 2014/2015 =	\$14,433
Actual Costs in 2014/2015 =	<u>(\$12,395)</u>
Account Surplus as of 6/30/15 =	\$ 2,967
Assessment in 2015/2016 =	\$14,643
Estimated Costs in 2015/2016 =	<u>(\$21,690)</u>
Estimated Account Deficit as of 6/30/16 =	(\$ 4,080)

C. 2016/2017 ASSESSMENT

Estimated costs for 2016/2017 \$14,926

Proposed 2016/2017 Assessment = \$14,926

D. MAXIMUM ASSESSMENT

Initial Maximum Assessment (2008/2009) =	\$13,340
Maximum Assessment (2009/2010) =	\$13,340 (no adjustment)
Adjusted Max. Assessment (2010/2011) =	\$13,589 (reflects 1.87% CPI adjustment)
Adjusted Max. Assessment (2011/2012) =	\$14,020 (reflects 3.17% CPI adjustment)
Adjusted Max. Assessment (2012/2013) =	\$14,233 (reflects 1.52% CPI adjustment)
Adjusted Max. Assessment (2013/2014) =	\$14,364 (reflects 0.92% CPI adjustment)
Adjusted Max. Assessment (2014/2015) =	\$14,568 (reflects 1.42% CPI adjustment)
Adjusted Max. Assessment (2015/2016) =	\$14,643 (reflects 0.5116% CPI adjustment)

Consumer Price Index (CPI) of “All Urban Consumers” for the Los Angeles-Orange-Riverside County Area, most current data (April 2016) is 1.932%.

Adjusted Maximum Assessment for 2016/2017 = **\$14,926** (\$14,643 x 1.01932)

E. ASSESSMENT RATE

Number of parcels = 6

Costs in 2016/2017 per lot varies for each of the parcels, as determined by the assessment rates and methods of apportionment described herein: \$14,926:18.1ac = \$824.64/ac.

	<u>Acres</u>	<u>Assessment</u>
Parcel No. 1	12.35	\$10,184.32
Parcel No. 2	0.52	\$ 428.80
Parcel No. 3	2.07	\$ 1,707.00
Parcel No. 4	0.72	\$ 593.74
Parcel No. 5	0.92	\$ 758.68
<u>Parcel No. 6</u>	<u>1.52</u>	<u>\$ 1,253.46</u>
	18.10	\$14,926.00

F. Actual Costs vs. Assessments History (Previous Closed Out 5 Years):

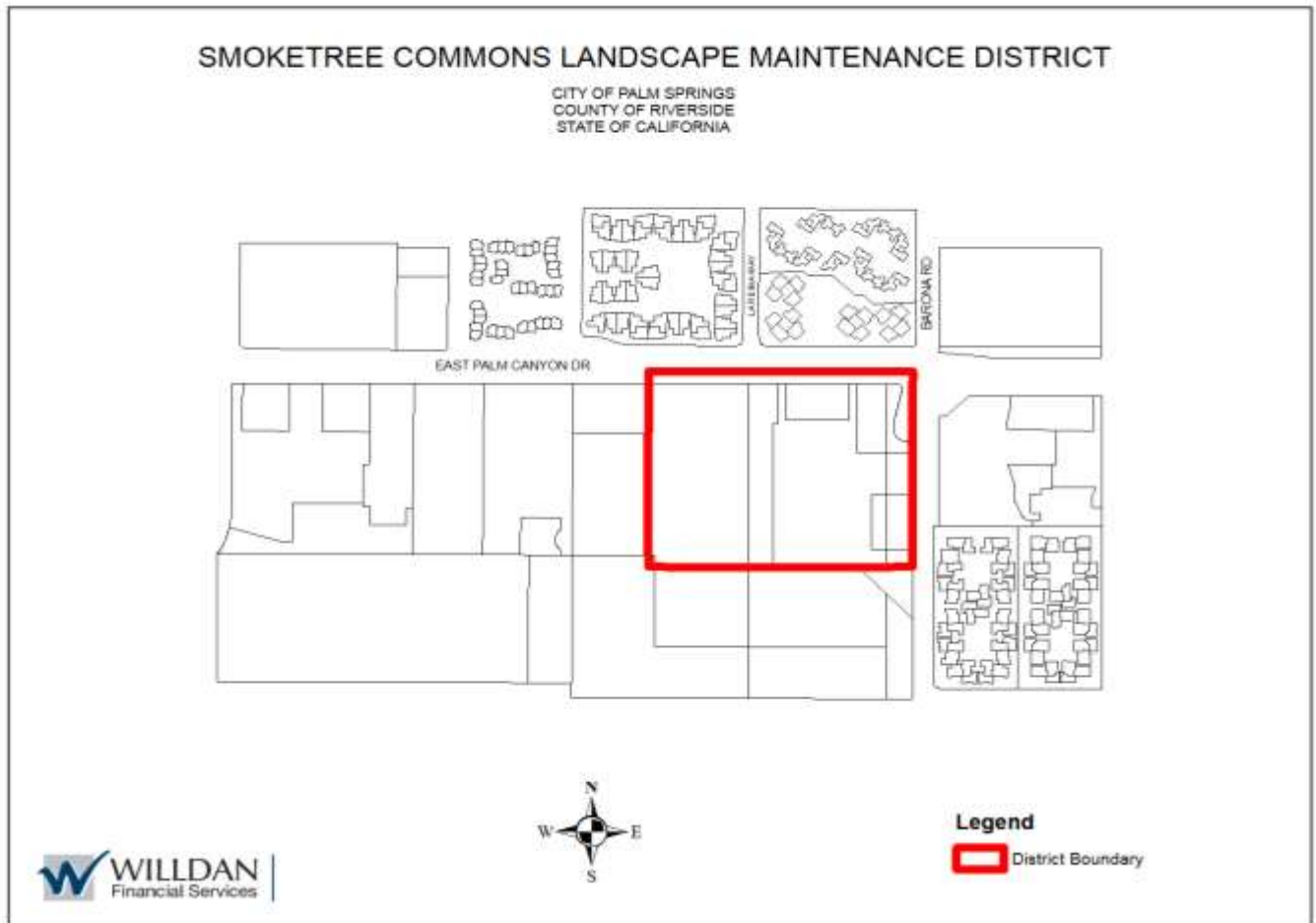
Actual Costs:	10/11=\$5,833	11/12=\$ 9,651	12/13=\$11,962	13/14= \$18,784	14/15= \$12,395
Revenue:	\$13,479	\$11,370	3,154	\$3,803	\$14,433

G. Budget (Expenditure Detail), see Account No. 141-4310-43597

* * *

APPENDIX A – DISTRICT DIAGRAM

The parcels within the Palm Springs Landscape Maintenance District No. 12, Smoke Tree Commons, are shown on the current Riverside County Assessor’s Parcel Map Book 510 Page 020. The County Assessor’s Parcel Map along with the Assessment Roll constitutes the District Assessment Diagram. Copies of the Landscape Maintenance District No.12 boundary and the Parcel Map No. 34287 are shown on the following pages.



APPENDIX B – ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the Riverside County Secured Roll for the year in which this Report is prepared and reflective of the Assessor’s Parcel Map(s) associated with the Secured Roll. A listing of parcels proposed to be assessed within this District, along with the assessment amounts, is shown on the following table.

RIVERSIDE COUNTY ASSESSMENT ROLL
LANDSCAPE MAINTENANCE DISTRICT NO. 12 (“SMOKE TREE COMMONS”)
FISCAL YEAR 2016/2017

	ASSESSOR’S PARCEL NUMBERS	ACRES	ASSESSMENTS
Parcel 1 12.35 ac.	510-020-068-2	0.01	\$8.24
	510-020-079-2	11.17	\$ 9,211.26
	510-020-085-7	1.16	\$956.58
	510-020-088-0	0.01	\$8.24
Parcel 2	510-020-080-2	0.52	\$427.70
Parcel 3	510-020-081-3	2.07	\$1,702.54
Parcel 4	510-020-082-4	0.72	\$592.20
Parcel 5	510-020-083-5	0.92	\$756.68
Parcel 6 1.52 ac.	510-020-084-6	1.01	\$832.90
	510-020-086-8	0.25	\$206.16
	510-020-087-9	0.26	\$214.40
		18.10	TOTAL = \$14,926.00