

CITY OF ATASCADERO

Fiscal Year 2023/24 Engineer's Report For:

**Street and Storm Drain Maintenance
District No. 02 Las Lomas (Woodridge)**

May 2023

Prepared by:



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1. ENGINEER’S LETTER

WHEREAS, on March 24, 2005 by Resolution No. 2005-048, the City Council of the City of Atascadero (the "City"), State of California, in accordance with and pursuant to the provisions of the Benefit Assessment Act of 1982, being Chapter 6.4 of the California Government Code, commencing with Section 54703 (hereafter referred to as the "1982 Act"), and in compliance with the substantive and procedural requirements of the California State Constitution Article XIII D (hereafter referred to as the "California Constitution"), established the City of Atascadero Street and Storm Drain Maintenance District No. 02 Las Lomas (Woodridge) (the "District"); and

WHEREAS, on May 9, 2023 the City Council, adopted its Resolution Initiating Proceedings for the Annual Levy of Assessments and Ordering the Preparation of an Engineer’s Report for the District; and

WHEREAS, the Resolution Initiating Proceedings directed NBS to prepare and file a report describing the general nature, location, and extent of the improvements to be maintained; an estimate of the costs of the maintenance, operations, and servicing of the improvements for the District for the referenced fiscal year; a diagram for the District, showing the area and properties to be assessed; and an assessment of the estimated costs of the administration, maintenance, operations, and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the assessments as detailed in this Engineer’s Report and as summarized in the table below are made to cover the portion of the estimated costs of maintenance, operation and servicing of the improvements to be paid by the assessable real property within the District in proportion to the special benefit received. The following table summarizes the proposed assessment for Fiscal Year 2023/24:

FY 2023/24 Summary of Assessment

Description	Amount
Estimated Annual Costs	\$22,190
Capital Reserve Collection/(Uses)	114,270
Levy Adjustments	(37,271)
Balance to Levy	\$99,189
Fiscal Year 2023/24 Maximum Rate	\$900.10
Fiscal Year 2023/24 Proposed Applied Rate	\$428.00

I, the undersigned, respectfully submit the enclosed Engineer’s Report and, to the best of my knowledge, information, and belief, the Engineer’s Report, Assessments, and the Assessment Diagram herein have been prepared, computed, and levied in accordance with the assessment methodology adopted, approved, and ordered by the City Council of the City of Atascadero and the 1982 Act.

City Engineer

2. EXECUTIVE SUMMARY

Pursuant to the provisions of the *Benefit Assessment Act of 1982, being Chapter 6.4 of the California Government Code, commencing with Section 54703* (hereafter referred to as the “1982 Act”), and in compliance with the substantive and procedural requirements of the *California State Constitution Article XIII D* (hereafter referred to as the “California Constitution”), the City Council of the City of Atascadero, County of San Luis Obispo, State of California (hereafter referred to as “City”), proposed to form and levy special benefit assessments for the district designated as:

Street and Storm Drain Maintenance District No. 02 Las Lomas (Woodridge)

(hereafter referred to as the “District”), which includes the lots and parcels of land within the residential subdivision known as Las Lomas (Woodridge), Tract 2525-1 within the City limits of the City. This Engineer’s Report (hereafter referred to as the “Report”) has been prepared in connection with the levy and collection of annual assessments related thereto for Fiscal Year 2023/24.

The City Council formed the District, and provided for the levy and collection of annual assessments on the County tax rolls to provide ongoing funding for the costs and expenses required to service and maintain the street and storm drain improvements and facilities associated with and resulting from the development of properties within the District. The improvements to be provided by the District and the assessments described herein are made pursuant to the 1982 Act and the substantive and procedural provisions of the California Constitution.

This Report describes the District, the improvements, and the proposed assessments to be levied against properties in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements and facilities. The annual assessments described herein will provide a funding source for the continued operation and maintenance of streets, storm drain system and appurtenant facilities installed in connection with the development of properties within the District.

The improvements and assessments described in this Report are based on the development of properties within the District and represent an estimate of the direct expenditures, incidental expenses, and fund balances that will be necessary to maintain and service the streets and storm drain system that provides special benefits to properties within the District. The structure of the District (organization), the improvements, the method of apportionment, and assessments described herein are based on current development plans and specifications for Tract 2525-1; and by reference these plans and specifications are made part of this Report.

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

As part of this District’s formation, the City conducted a Property Owner Protest Ballot proceeding for the proposed levy of a new assessment pursuant to the provisions of the *California Constitution, Article XIII D Section 4*. In conjunction with this ballot proceeding, the City Council conducted a noticed public hearing to consider public testimonies, comments and written protests regarding the formation of the District and

levy of assessments. Upon conclusion of the public hearing, property owner protest ballots received were opened and tabulated to determine whether majority protest existed (ballots were weighted based on assessment amounts), and by resolution the City Council confirmed the results of the ballot tabulation. The tabulation of the ballots indicated that majority protest did not exist for the proposed assessments and the assessment range formula presented and described herein; therefore, the City Council approved the Report (as submitted or amended), ordered the formation of the District, and approved the levy and collection of assessments. The assessments for Fiscal Year 2005/2006 were submitted to the San Luis Obispo County Auditor/Controller for inclusion on the property tax roll for each parcel.

Each subsequent fiscal year, a Report shall be prepared and presented to the City Council describing any changes to the improvements, proposed services, the annual budget or assessments for that fiscal year and the City Council may hold a noticed public hearing regarding these matters prior to approving and ordering the proposed levy of assessments. If the proposed assessments for the District exceed the maximum assessment described herein (as approved by the property owners), the new or increased assessment must be confirmed through another property owner protest ballot proceeding before such an assessment may be imposed. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

3. PLANS AND SPECIFICATIONS

3.1 Benefiting Properties within the District

The territory within the District consists of the lots, parcels and subdivisions of land within the residential subdivision known as the Las Lomas (Woodridge), Tract 2525-1, which encompasses an area of land totaling approximately one hundred and eleven acres (111.20 acres).

This residential subdivision includes one hundred forty-three (143) single-family residential units; thirty-five (35) condominium/senior housing units; and a single, one hundred (100) unit multi-family residential project at build-out. Due to parcel splits the multi-family residential project is spread over three parcels. The planned subdivision is situated in the southeast portion of the City of Atascadero and is generally located:

- South and east of Halcon Road;
- East of Highway 101 and El Camino Real
- South and west of the Southern Pacific Railroad Tracks; and
- North of Salinas Road and Santa Cruz Road

3.2 Funding Authorized by the 1982 Act

As generally defined by the Benefit Assessment Act of 1982 and applicable to this District, the City may impose a benefit assessment to finance the maintenance and operation costs of the following services:

- Drainage and Flood Control;
- Streets and Roads.

In addition to imposing a benefit assessment for the annual maintenance and operation of the District improvements, the City may also authorize an assessment or utilize existing assessment revenues to finance the installation, construction or replacement of drainage and flood control facilities as well as the street and road improvements (with some limitations). While such activities are permitted under the 1982 Act, the budget and assessments for this District only provide for normal maintenance and operation of the improvements. Since most major rehabilitation/construction projects result from unforeseen damages, the extent and cost of such projects are not easily predicted and to accumulate funds as part of the normal annual assessments would not be reasonable. If such funding becomes necessary, the City may present a new or increased assessment to the property owners to support the projects.

3.3 Description of Improvements and Services

The purpose of this District is to fund the activities necessary to maintain and service the local streets and the drainage and flood control systems constructed and installed in connection with development of properties within the residential subdivision known as Las Lomas (Woodridge), Tract 2525-1 pursuant to approved development plans and agreements. The improvements may consist of all or a portion of the public streets, drainage and flood control facilities associated with Tract 2525-1 and the maintenance of these improvements may include but are not limited to the materials, equipment, labor, and incidental expenses deemed necessary to keep these improvements in satisfactory condition. The maintenance of the improvements and related activities shall be funded entirely or partially through the District assessments. Not

all improvements have been fully accepted by the City. It is anticipated that will occur within the next fiscal year at which time the costs of maintenance for those improvements will be charged to the district. The District improvements and services are generally described as:

- Street maintenance that may include but is not limited to the repair and servicing of street surfaces, curbs, gutters, bridges, driveway approaches, sidewalks, barricades, delineation, signage or other facilities within the public street rights-of-way installed in connection with the development of properties in Tract 2525-1 and that have been dedicated to the City;
- Storm drain and flood control maintenance that may include but is not limited to inspection, repair and servicing of drainage basins, inlets, catch basins, manholes, outlets, drywells, pumps, filters and storm drain pipes installed in connection with the development of properties of Tract 2525-1 as well as any off-site improvements and facilities directly associated with the aforementioned infrastructure that is deemed necessary to service or protect the properties including waste water treatment;
- The appurtenant, equipment, materials and service contracts related to the aforementioned improvements and facilities;
- Specifically excluded are those improvements or facilities: located on private property or common areas; that may be provided or maintained by an agency other than the City; that may be provided by another assessment or tax levied by the City; or that may be provided and maintained by a Homeowner’s Association or similar entity.

Detailed maps and descriptions of the location and extent of the specific improvements to be maintained by the District are on file in the Office of Public Works and by reference are made part of this Report. Those portions of the District improvements that may be identified as general benefit or will be funded in whole or in part by other revenue sources as part of the approved development agreements, will not be included as part of the District assessments. The net annual cost to provide and maintain the improvements determined to be of special benefit shall be allocated to each property in proportion to the special benefits received.

3.3.1 STREET MAINTENANCE

The street maintenance program may include, but is not limited to: the repair of potholes, cracks or other failures in the asphalt surface; repair or replacement of curbs, gutters, driveway approaches and sidewalks as required as part of maintaining the streets; repair or installation of street signs, barricades, fencing or other delineation; mechanized sweeping and cleaning of the streets and gutters; slurry sealing, overlays and re-striping of the street surfaces. The specific activities and timing of various street and road maintenance services shall be determined by the City’s Public Works Department as necessary to extend the life of the streets or to improve traffic circulation and safety as available funding permits. Specifically, the street improvements for this District are identified as:

- Approximately 290,610 square feet of asphalt street surface located on the various interior streets identified as Calle Milano, Eliano Street, Via Cielo, Avion Road, Alcotan Lane, and Azor Lane;
- Approximately 13,750 linear feet of curb and gutter along Calle Milano, Eliano Street, Via Cielo, Avion Road, Alcotan Lane, and Azor Lane;
- Approximately 1,480 linear feet of curb and gutter in and around the median islands on Calle Milano and at Via Cielo;

- Approximately 145 driveway approaches, 45,264 square feet of sidewalks and various street signs within the District;
- Specifically not included as part of the street maintenance program are the costs associated with major replacements or reconstruction. Although the District assessments will provide funding for regular maintenance and servicing of the improvements that will extend the useful life of the street improvements, the assessments are not intended to fund major replacements or reconstruction of the street surfaces or adjacent improvements such as curbs, gutters or driveway approaches. The costs of extensive replacement or reconstruction activities such as grinding and resurfacing of the asphalt; and replacement of curbs, gutters driveway approaches and sidewalks is significantly more than the amount that can reasonably be collected annually under the provisions of the 1982 Act. When such repairs or activities are deemed necessary, the City will consider various financing options including new or increased assessments for property owner approval.

The Public Works Department shall authorize the operational activities and maintenance of the public street and right-of-way improvements, facilities and services that may include, but are not limited to:

- Regular street sweeping services necessary to control dirt and debris on street surfaces and gutters;
- Annual inspection of street surface and repair of potholes and surface cracks as needed;
- Periodic slurry or overly of street surfaces and driveway approaches (typically one or the other once every five years);
- Periodic re-stripping of traffic lanes, bike lanes, street parking areas, crosswalks and intersections (typically in conjunction with slurry or overly activities);
- Graffiti abatement of public improvements within the street rights-of-way that are maintained by the District including but not limited to sandblasting, repainting and repair of fences, walls, barricades, sidewalks and signage as needed;
- Annual inspection and periodic repair or replacement of decorative street- pavers as needed;
- Annual inspection and minor repairs of curbs, gutters, driveway approaches and sidewalks including partial segment replacements as needed to ensure pedestrian and vehicle safety or the integrity of the street;
- Annual inspection and periodic repair or rehabilitation of street signs and traffic control devices;
- Annual inspection and repair of barricades, street-fencing, delineation or retaining walls within the street rights-of-way as needed.

A portion of the services described above are not performed on an annual basis but rather on a periodic basis, such as slurry sealing or overlaying the asphalt streets, and the funds necessary for these activities are collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund of the District (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent when sufficient funds have been accumulated to perform the services deemed necessary by the City (approximately every five years). This process of accumulating funds (installments) shall continue until such time the District is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase.

3.3.2 STORM DRAIN AND FLOOD CONTROL MAINTENANCE

The storm drain and flood control system associated with the District may include but is not limited to: drainage basins and bio-filters; channel ways; storm drain inlets, catch basins, manholes, outlets; drywells, pumps, filters and pipes. The storm drain system to be maintained primarily involves on-site facilities (within the District boundaries) but may also include off-site improvements such as water treatment equipment, facilities or services mandated or required by Federal, State or County regulations for water pollution control. The annual assessments for this District are intended to support a storm drain and flood control maintenance program that will adequately regulate and control storm water runoff resulting from the development of properties within the District. This maintenance program may include but is not limited to: inspection and documentation of the system; cleaning, servicing or repair of the facilities and equipment; and the partial replacement or rehabilitation of equipment and facilities. The storm drain and flood control system includes but is not limited to:

- Approximately 175,550 square feet of drainage basin area;
- Twenty-four (24) inlets, outlets and manholes located throughout Tract 2525-1;
- Approximately 4,965 linear feet of storm drain pipe ranging from 18 inches to 36 inches in diameter.

The Public Works Department shall authorize and schedule the operational activities and maintenance of the storm drain and storm water pollution treatment infrastructure, facilities and services that may include, but are not limited to:

- Cleaning of storm drain inlets, catch basins, manholes and pipes as needed;
- Stencil maintenance and documentation of facilities as required by Federal, State or County regulations;
- Cleaning and landscape maintenance of the drainage basins, bio-filter areas or channel ways as needed;
- Debris removal and pest control in and around the storm drain facilities as needed;
- Minor repairs and maintenance of the storm drain inlets, catch basins and outlets as needed;
- Street sweeping services necessary to control debris and water flow for the storm drain system; and,
- The operational costs related to NPDES compliance requirements.

A portion of the services described above are not performed on an annual basis but rather on a periodic basis such as minor repairs to the storm drain inlets, catch basins and outlets, and the funds necessary for these activities are collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund of the District (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent as needed to perform the services deemed necessary by the City. This process of accumulating funds (installments) shall continue until such time the District is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase.

4. ESTIMATE OF COSTS

Budget	2023/24 Assessment
DIRECT COSTS	
Streets, Roads & Storm Drain Improvements	
Street Maintenance	\$8,350
Drainage Maintenance Services	3,720
Inspection & Operational Services - Roads, Drainage	0
Total Annual Direct Costs	\$12,070
SPECIAL PROJECT	
	\$0
ADMINISTRATION EXPENSES	
City Annual Administration	\$1,920
City Operational Services	4,280
Engineer's Report & Services	3,770
Public Noticing	150
Total Annual Administration Costs	\$10,120
TOTAL DIRECT & ADMINISTRATION COSTS	\$22,190
CAPITAL RESERVE COLLECTIONS/(USES)	
Collection for Street Surface Activities	\$97,500
Collection for Repair Activities: Curbs, Gutters, Approaches & Sidewalks	12,500
Collection for Debris Removal	1,250
Collection for Storm Drain Infrastructure	3,020
Total Annual Capital Reserve Collections/(Uses)	\$114,270
LEVY ADJUSTMENTS	
Interest Income - Improvement Fund	(\$20,686)
Interest Income - Operating Reserve Fund	(404)
Reserve Fund Collection (Use)	(16,181)
Total Levy Adjustments	(\$37,271)
BALANCE TO LEVY	\$99,189
DISTRICT STATISTICS	
Total Parcels	191
Parcels Levied	181
Total EBU ⁽¹⁾	231.75
Levy per EBU	\$428.00
Maximum Levy per EBU	\$900.10
FUND BALANCE INFORMATION	
Beginning Operating Reserve Balance	\$14,092
Operational Reserve Interest	404
Surplus Transfer from Improvement Fund	37,199
Operational Reserve Collection (Use)	(37,271)
Ending Operating Reserve Balance	\$14,424
Beginning Improvement Fund Balance	\$640,021
Improvement Fund Interest	20,686
Surplus Transfer to Operations Fund	(37,199)
Improvement Fund Collection	114,270
Ending Improvement Fund Balance	\$737,778

⁽¹⁾ Levy per EBU rate does not include the County of San Luis Obispo fee of \$2.00 per parcel

5. METHOD OF ASSESSMENT

5.1 General

The 1982 Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, operation and servicing of drainage and flood control improvements as well as streets, roads and appurtenant facilities. The 1982 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service”.

Furthermore:

“The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service, except that the legislative body may, by resolution, determine that the estimated cost of work authorized ... is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments.... The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.”

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices in compliance with the provisions of the 1982 Act and the California Constitution. The formulas used for calculating assessments reflects the composition of parcels within the District and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

5.2 Benefit Analysis

Each of the proposed improvements and services, and the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the 1982 Act and the California Constitution. The street and storm drain improvements associated with this District were necessary and essential requirements for the orderly development of the properties within the District to their full potential, consistent with the development plans and applicable portions of the City General Plan. As such the ongoing operation, servicing and maintenance of those improvements would otherwise be the direct financial obligation of each individual property owner. Since each parcel to be assessed within the District could not have been developed in the absence of these improvements and facilities, each parcel has a direct investment in the proper maintenance of the improvements that is over and above any general benefits that may be conferred by such improvements and services.

The ongoing maintenance and servicing of the District improvements is an integral part of the appearance, use and preservation of the properties within the District and such services to be funded by annual assessments confer a particular and distinct special benefit to those parcels. The proper maintenance of streets and appurtenant facilities allows individual parcels to be used to their fullest extent by ensuring the safe and efficient movement of people and goods to and from the benefiting properties Likewise, the maintenance and servicing of the storm drain system ensures proper water flow and control of excess

water during periods of rain, which is essential to preservation and protection of private property. Together the maintenance and servicing of the streets and storm drain system contributes to a specific enhancement of each of the parcels within the District and the absence of adequate maintenance and servicing of the District improvements could eventually have a negative impact on properties within the District.

Although the improvements may include public streets and storm drain facilities that connect to similar facilities outside the District boundaries, it is clear that the construction and installation of these improvements were only necessary for the development of properties within the District. As such, these improvements were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the ongoing maintenance, servicing and operation of the District improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District. Any improvement or portion thereof (particularly off-site storm drain facilities) that may be considered general benefit shall be funded by other revenue sources and not included as part of the special benefit assessments allocated to properties within this District. However, the costs associated with installation or improvement of any off-site facilities that benefit the parcels within this District as well as other properties (shared benefit) may be allocated to the parcels within the District based on their proportional special benefit from such improvements.

5.3 Assessment Methodology

The costs associated with the improvements and services shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the California Constitution Article XIID Section 4, each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels within the District as well as the proposed land use of each property as compared to other parcels that benefit from those specific improvements.

The method of apportionment established for this District and described herein, reflects the proportional special benefit each property receives from the improvements and services based on the actual or proposed land use of that parcel as compared to other properties within the District based on similarities and differences in parcel land use.

5.3.1 EQUIVALENT BENEFIT UNITS:

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of the other properties within the District. The method of apportionment established for most districts formed under the 1982 Act utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Benefit Unit (EBU) and the other land uses are converted to a weighted EBU based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

Although the Equivalent Benefit Unit method of apportioning special benefit is most commonly used and applied to districts that have a wide range of land use classifications (residential and non-residential use), this District is comprised of only residential properties and the following apportionment analysis of special benefit addresses only residential land uses. Not all land use types described in the following are necessarily applicable to the development of properties within this District, but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the District.

5.3.2 EBU APPLICATION BY LAND USE:

- (1) Single-family Residential** — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EBU per lot or parcel. This is the base value that the other properties are compared and weighted against (i.e. Equivalent Benefit Unit “EBU”).
- (2) Multi-family Residential** — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. (This land use typically includes apartments, duplexes, triplex etc., but does not generally include condominiums, town-homes or mobile-home parks). Based on average population densities and size of the structure as compared to a typical single-family residential unit, multi-family residential parcels shall be proportionately assessed for the parcel’s total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single-family residential, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single-family residence (Sample Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases, the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by this District, an appropriate allocation of special benefit for multi-family residential properties as compared to a single-family residential property is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 50 units; 0.50 EBU per unit for units 51 through 100; and 0.25 EBU per unit for the remaining units.
- (3) Condominium/Town-home Units** — Condominiums and town-homes tend to share attributes of both single-family residential and multi-family residential properties and for this reason are identified as a separate land use classification. Like most single-family residential properties, these properties are not usually considered rental property and generally, the County assigns each unit a separate APN or assessment number. However, condominiums and town-homes often have similarities to multi-family residential properties in that they are generally zoned medium to high density and in some cases may involve multiple units on a single APN. In consideration of these factors, it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU

per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to an APN. (There is no adjustment for parcels with more than five units).

- (4) Planned-Residential Development** — This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the District. This land use classification often times involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN). Each parcel that is part of the approved tract map shall be assessed proportionately for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units to be developed).
- (5) Vacant Residential** — This land use is defined as property currently zoned for residential development, but a tentative or final tract map for the property has not yet been approved. Based upon the opinions of professional appraisers who appraise market property values for real estate in California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of a developed residential property (the average is about 25 percent). Although the assessed value of an individual property is not a direct reflection of the property's special benefit, this general correlation between land value and structure value does provide a reasonable basis for apportioning special benefit for vacant residential properties. Utilizing this twenty-five percent (25%) apportionment and the number of single-family residential units typically developed per acre of land (an average of 4 residential units per acre) an Equivalent Benefit Unit of 1.0 EBU per acre (4 units per acre x 25%) is derived and presents an appropriate apportionment of special benefit for vacant residential properties. Recognizing that the full and timely utilization of vacant property is reduced as the size of the property increases, it has been determined that the maximum EBU assigned to a vacant residential parcel shall not exceed 25.0 EBU (parcels in excess of 25 acres are assigned 25.0 EBU). Parcels less than one acre, shall be assigned a minimum of 1.0 EBU (similar to a vacant lot within a residential tract).
- (6) Exempt Parcels** — This land use identifies properties that are not assessed and are assigned 0.0 EBU. This land use classification may include but is not limited to:
- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
 - Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, parks or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District.;
 - Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels current development status. Government owned properties or public

properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

- (7) **Special Cases** — In many districts where multiple land use classifications are involved, there are usually one or more properties for which the standard land use classifications do not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Residential property, however only a small percentage of the parcel’s total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.

The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.

Property Type	Equivalent Benefit Units	Multiplier
Single-family Residential	1.00	Per Unit/Lot/Parcel
Multi-family Residential	0.75	Per Unit for the First 50 Units
	0.50	Per Unit for Units 51-100
	0.25	Per Unit for all Remaining Units
Condominium/Townhome Units	0.75	Per Unit
Planned Residential Development	1.00	Per Planned SF Residential Lot
	0.75	Per Planned Condominium
	0.75	Per Unit for the First 50 Units
	0.50	Per Unit for Units 51-100
	0.25	Per Unit for all Remaining Units
Vacant Residential Land	1.00	Per Acre
Exempt Parcels	0.00	Per Parcel

The following formula is used to calculate each parcel’s EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU’s) is the sum of the individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU’s of the parcels benefiting from the improvements. 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.

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total EBU} &= \text{Levy per EBU} \\ \text{Levy per EBU} \times \text{Parcel EBU} &= \text{Parcel Levy Amount} \end{aligned}$$

5.4 Assessment Range Formula

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." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, the notice and assessment ballots presented to the property owners for approval included a maximum assessment amount for fiscal year 2005/2006 (initial maximum assessment), identification of the corresponding maximum assessment rate and a summary of the Assessment Range Formula described herein.

The Assessment Range Formula for this District shall be applied to the future assessments and is generally defined:

- If the proposed annual assessment (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.
- The Maximum Assessment Rate is equal to the (Initial) Maximum Assessment Rate established for Fiscal Year 2005/2006 adjusted annually by the greater of, three percent (3%) or the annual percentage change in the Consumer Price Index (CPI) of "All Urban Consumers" for the San Francisco-Oakland-San Jose Area from February to February. The Maximum Assessment rate was increased by 5.3024% for Fiscal Year 2023/24.

Beginning with Fiscal Year 2006/2007 and each fiscal year thereafter, the Maximum Assessment Rate has been recalculated and a new Maximum Assessment Rate established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate is calculated independent of the District's annual budget and proposed assessment. The annual percentage change in CPI is based on available data provided by the U.S. Department of Labor; Bureau of Labor Statistics at the time the annual Report is prepared. 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. In January 2018, BLS introduced a new geographic area sample for the CPI. As part of the change the index for this area was renamed from San Francisco-Oakland-San Jose to San Francisco-Oakland-Hayward. The metropolitan area is comprised of Alameda, Contra Costa, Marin, San Francisco, San Mateo Counties in the State of California. This CPI will be used going forward.

Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Likewise, modifications to the method of apportionment that increase the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classifications is permitted. Changes in land use or size of an individual property resulting in an assessment increase, is not considered an increased assessment.

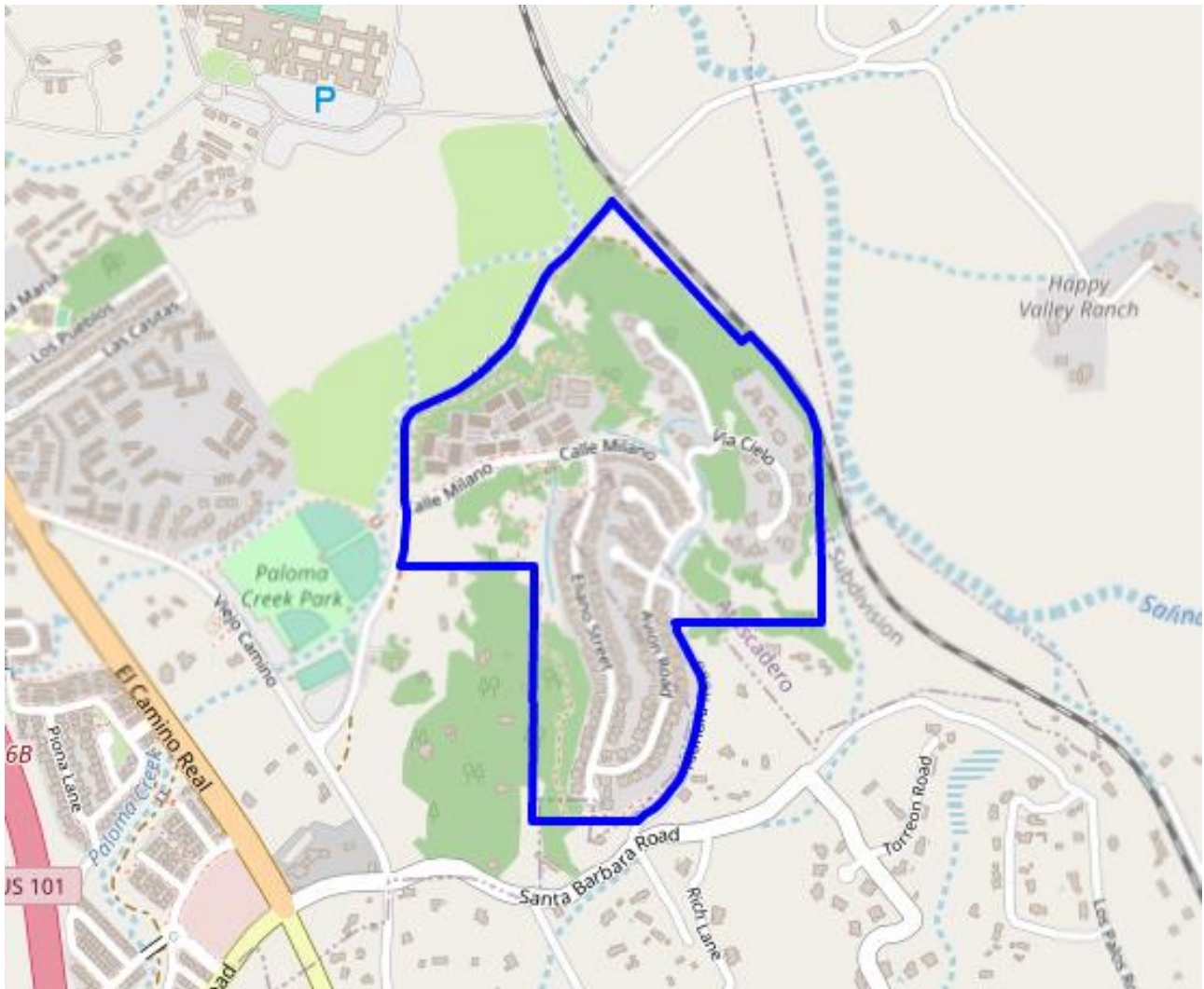
To impose a new or increased assessment other than the annual inflationary adjustment provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution Article XIID Section 4c, that requires a public hearing and certain protest procedures including

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

6. ASSESSMENT DIAGRAM

The parcels within the Street and Storm Drain Maintenance District No. 02 Las Lomas (Woodridge) consist of the lots, parcels and subdivisions of land located in the residential development known as Las Lomas (Woodridge), Tract 2525-1. The District covers approximately one hundred and eleven acres (111.20 acres) in the southeast portion of the City of Atascadero.

The following map is based on the District Diagram, the San Luis Obispo County Assessor’s Maps and the San Luis Obispo County Assessor’s information and identifies the parcels of land within the proposed District, as the same existed at the time the District was formed. The combination of the District Diagram on file with the City Clerk and the Assessment Roll contained in this Report constitute the District Assessment Diagram.



7. ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District is based on the Assessment Diagram presented herein and is based on available parcel maps and property data from the San Luis Obispo County Assessor's Office at the time the Engineer's Report was prepared. A listing of the proposed lots and parcels to be assessed within this District along with the assessment amounts is provided herein.

Non-assessable lots or parcels may include but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, rights-of-way, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate described in this Report as approved by the City Council. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

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APN	Address	Land Use	Benefit Units	Max Assessment	Levy Amount
045-311-014	9341 DECHADO WAY	MFR	17.8	15,994.85	7,605.56
045-311-015	9261 LOS OLIVOS CIR	MFR	24.8	22,349.59	10,627.24
045-311-016	9110 CIRUELA WAY	MFR	19.9	17,912.08	8,517.20
045-312-001	9510 ALCOTAN RD	SFR	1.0	900.10	428.00
045-312-002	9520 ALCOTAN RD	SFR	1.0	900.10	428.00
045-312-003	11400 ELIANO ST	SFR	1.0	900.10	428.00
045-312-004	11390 ELIANO ST	SFR	1.0	900.10	428.00
045-312-005	11380 ELIANO ST	SFR	1.0	900.10	428.00
045-312-006	11370 ELIANO ST	SFR	1.0	900.10	428.00
045-312-007	11360 ELIANO ST	SFR	1.0	900.10	428.00
045-312-008	11350 ELIANO ST	SFR	1.0	900.10	428.00
045-312-009	11340 ELIANO ST	SFR	1.0	900.10	428.00
045-312-010	11320 ELIANO ST	SFR	1.0	900.10	428.00
045-312-011	11310 ELIANO ST	SFR	1.0	900.10	428.00
045-312-012	11305 ELIANO ST	SFR	1.0	900.10	428.00
045-312-013	11325 ELIANO ST	SFR	1.0	900.10	428.00
045-312-014	11335 ELIANO ST	SFR	1.0	900.10	428.00
045-312-015	11355 ELIANO ST	SFR	1.0	900.10	428.00
045-312-016	11365 ELIANO ST	SFR	1.0	900.10	428.00
045-312-017	11385 ELIANO ST	SFR	1.0	900.10	428.00
045-312-018	11395 ELIANO ST	SFR	1.0	900.10	428.00
045-312-019	11405 ELIANO ST	SFR	1.0	900.10	428.00
045-312-020	11415 ELIANO ST	SFR	1.0	900.10	428.00
045-312-021	11425 ELIANO ST	SFR	1.0	900.10	428.00
045-312-022	11435 ELIANO ST	SFR	1.0	900.10	428.00
045-312-023	9400 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-024	9410 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-025	9420 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-026	9430 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-027	9440 CALLE MILANO ST	SFR	1.0	900.10	428.00
045-312-028	9450 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-029	9460 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-030	9470 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-031	9480 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-032	9490 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-033	9500 CALLE MILANO	SFR	1.0	900.10	428.00
045-312-034	9510 CALLE MILANO RD	SFR	1.0	900.10	428.00
045-312-035	9520 CALLE MILANO RD	SFR	1.0	900.10	428.00
045-312-036	9535 AZOR LN	SFR	1.0	900.10	428.00
045-312-037	9525 AZOR LN	SFR	1.0	900.10	428.00
045-312-038	9515 AZOR LN	SFR	1.0	900.10	428.00
045-312-039	9505 AZOR LN	SFR	1.0	900.10	428.00

Slight variances may occur due to rounding

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APN	Address	Land Use	Benefit Units	Max Assessment	Levy Amount
045-312-040	9495 AZOR LN	SFR	1.0	900.10	428.00
045-312-041	9485 AZOR LN	SFR	1.0	900.10	428.00
045-312-042	9475 AZOR LN	SFR	1.0	900.10	428.00
045-312-043	9465 AZOR LN	SFR	1.0	900.10	428.00
045-312-044	9470 AZOR LN	SFR	1.0	900.10	428.00
045-312-045	9480 AZOR RD	SFR	1.0	900.10	428.00
045-312-046	9500 AZOR LN	SFR	1.0	900.10	428.00
045-312-047	9520 AZOR LN	SFR	1.0	900.10	428.00
045-312-048	9530 AZOR LN	SFR	1.0	900.10	428.00
045-312-049	9540 AZOR LN	SFR	1.0	900.10	428.00
045-312-050	9550 AZOR LN	SFR	1.0	900.10	428.00
045-312-051	9515 ALCOTAN RD	SFR	1.0	900.10	428.00
045-312-052	9505 ALCOTAN RD	SFR	1.0	900.10	428.00
045-312-053	9495 ALCOTAN RD	SFR	1.0	900.10	428.00
045-312-054	9485 ALCOTAN RD	SFR	1.0	900.10	428.00
045-312-055	9475 ALCOTAN RD	SFR	1.0	900.10	428.00
045-312-056	9500 ALCOTAN RD	SFR	1.0	900.10	428.00
045-313-001	11455 MONTE VERDE DR	SFV	1.0	900.10	428.00
045-313-002	9500 VIA CIELO	SFR	1.0	900.10	428.00
045-313-003	9550 VIA CIELO	SFR	1.0	900.10	428.00
045-313-004	9600 VIA CIELO RD	SFR	1.0	900.10	428.00
045-313-005	9650 VIA CIELO RD	SFR	1.0	900.10	428.00
045-313-006	9700 VIA CIELO RD	SFR	1.0	900.10	428.00
045-313-007	9655 VIA CIELO RD	SFR	1.0	900.10	428.00
045-313-008	9625 VIA CIELO	SFR	1.0	900.10	428.00
045-313-009	9575 VIA CIELO	SFR	1.0	900.10	428.00
045-313-010	9565 VIA CIELO	SFR	1.0	900.10	428.00
045-313-011	9555 VIA CIELO	SFR	1.0	900.10	428.00
045-313-012	9505 VIA CIELO	SFR	1.0	900.10	428.00
045-313-013	9515 VIA CIELO	SFR	1.0	900.10	428.00
045-313-014	9525 VIA CIELO	SFR	1.0	900.10	428.00
045-313-015	9535 VIA CIELO	SFR	1.0	900.10	428.00
045-313-018	9350 VIA CIELO	SFR	1.0	900.10	428.00
045-313-019	9402 VIA CIELO LN	SFR	1.0	900.10	428.00
045-313-020	9450 VIA CIELO	SFR	1.0	900.10	428.00
045-313-021	11450 MONTE VERDE	SFR	1.0	900.10	428.00
045-313-026	9250 VIA CIELO	SFR	1.0	900.10	428.00
045-313-027	9300 VIA CIELO	SFR	1.0	900.10	428.00
045-314-001	11290 ELIANO ST	SFR	1.0	900.10	428.00
045-314-002	11280 ELIANO ST	SFR	1.0	900.10	428.00
045-314-003	11270 ELIANO ST	SFR	1.0	900.10	428.00
045-314-004	11260 ELIANO ST	SFR	1.0	900.10	428.00

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APN	Address	Land Use	Benefit Units	Max Assessment	Levy Amount
045-314-005	11250 ELIANO ST	SFR	1.0	900.10	428.00
045-314-006	11240 ELIANO ST	SFR	1.0	900.10	428.00
045-314-007	11220 ELIANO ST	SFR	1.0	900.10	428.00
045-314-008	11215 ELIANO ST	SFR	1.0	900.10	428.00
045-314-009	11225 ELIANO ST	SFR	1.0	900.10	428.00
045-314-010	11235 ELIANO ST	SFR	1.0	900.10	428.00
045-314-011	11245 ELIANO ST	SFR	1.0	900.10	428.00
045-314-012	11255 ELIANO ST	SFR	1.0	900.10	428.00
045-314-013	11265 ELIANO ST	SFR	1.0	900.10	428.00
045-314-014	11275 ELIANO ST	SFR	1.0	900.10	428.00
045-314-015	11285 ELIANO ST	SFR	1.0	900.10	428.00
045-314-016	11290 AVION RD	SFR	1.0	900.10	428.00
045-314-017	11280 AVION RD	SFR	1.0	900.10	428.00
045-314-018	11270 AVION RD	SFR	1.0	900.10	428.00
045-314-019	11260 AVION RD	SFR	1.0	900.10	428.00
045-314-020	11250 AVION RD	SFR	1.0	900.10	428.00
045-314-021	11240 AVION RD	SFR	1.0	900.10	428.00
045-314-022	11230 AVION RD	SFR	1.0	900.10	428.00
045-314-023	11210 AVION RD	SFR	1.0	900.10	428.00
045-314-024	11200 AVION RD	SFR	1.0	900.10	428.00
045-314-025	11205 AVION RD	SFR	1.0	900.10	428.00
045-314-026	11215 AVION RD	SFR	1.0	900.10	428.00
045-314-027	11225 AVION RD	SFR	1.0	900.10	428.00
045-314-028	11235 AVION RD	SFR	1.0	900.10	428.00
045-314-029	11245 AVION RD	SFR	1.0	900.10	428.00
045-314-030	11255 AVION RD	SFR	1.0	900.10	428.00
045-314-031	11275 AVION RD	SFR	1.0	900.10	428.00
045-314-032	11285 AVION RD	SFR	1.0	900.10	428.00
045-314-033	11295 AVION RD	SFR	1.0	900.10	428.00
045-315-001	11210 ELIANO ST	SFR	1.0	900.10	428.00
045-315-002	11190 ELIANO ST	SFR	1.0	900.10	428.00
045-315-003	11180 ELIANO ST	SFR	1.0	900.10	428.00
045-315-004	11170 ELIANO ST	SFR	1.0	900.10	428.00
045-315-005	11160 ELIANO ST	SFR	1.0	900.10	428.00
045-315-006	11150 ELIANO ST	SFR	1.0	900.10	428.00
045-315-007	11140 ELIANO ST	SFR	1.0	900.10	428.00
045-315-008	11130 ELIANO ST	SFR	1.0	900.10	428.00
045-315-009	11120 ELIANO ST	SFR	1.0	900.10	428.00
045-315-010	11105 ELIANO ST	SFR	1.0	900.10	428.00
045-315-011	11115 ELIANO ST	SFR	1.0	900.10	428.00
045-315-012	11125 ELIANO ST	SFR	1.0	900.10	428.00
045-315-013	11100 AVION RD	SFR	1.0	900.10	428.00

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APN	Address	Land Use	Benefit Units	Max Assessment	Levy Amount
045-315-014	11165 ELIANO ST	SFR	1.0	900.10	428.00
045-315-015	11185 ELIANO ST	SFR	1.0	900.10	428.00
045-315-016	11195 ELIANO ST	SFR	1.0	900.10	428.00
045-315-017	11205 ELIANO ST	SFR	1.0	900.10	428.00
045-315-018	11180 AVION RD	SFR	1.0	900.10	428.00
045-315-019	11170 AVION RD	SFR	1.0	900.10	428.00
045-315-020	11160 AVION RD	SFR	1.0	900.10	428.00
045-315-021	11150 AVION RD	SFR	1.0	900.10	428.00
045-315-022	11130 AVION RD	SFR	1.0	900.10	428.00
045-315-023	11110 AVION RD	SFR	1.0	900.10	428.00
045-315-024	11105 AVION RD	SFR	1.0	900.10	428.00
045-315-025	11115 AVION RD	SFR	1.0	900.10	428.00
045-315-026	11125 AVION RD	SFR	1.0	900.10	428.00
045-315-027	11135 AVION RD	SFR	1.0	900.10	428.00
045-315-028	11145 AVION RD	SFR	1.0	900.10	428.00
045-315-029	11155 AVION RD	SFR	1.0	900.10	428.00
045-315-030	11165 AVION RD	SFR	1.0	900.10	428.00
045-315-031	11175 AVION RD	SFR	1.0	900.10	428.00
045-315-032	11185 AVION RD	SFR	1.0	900.10	428.00
045-315-033	11195 AVION RD	SFR	1.0	900.10	428.00
045-316-041	9350 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-042	9352 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-043	9354 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-044	9356 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-045	9358 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-046	9360 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-047	9362 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-048	9364 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-049	9366 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-050	9368 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-051	9369 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-052	9367 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-053	9374 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-054	9363 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-055	9361 RIBERENA CIR	CON	0.8	675.08	321.00
045-316-056	9355 RANADA CIR	CON	0.8	675.08	321.00
045-316-057	9357 RANADA CIR	CON	0.8	675.08	321.00
045-316-058	9359 RANADA CIR	CON	0.8	675.08	321.00
045-316-059	9361 RANADA CIR	CON	0.8	675.08	321.00
045-316-060	9363 RANADA CIR	CON	0.8	675.08	321.00
045-316-061	9371 CADENCIA CT	CON	0.8	675.08	321.00
045-316-062	9373 CADENCIA CT	CON	0.8	675.08	321.00

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APN	Address	Land Use	Benefit Units	Max Assessment	Levy Amount
045-316-063	9375 CADENCIA CT	CON	0.8	675.08	321.00
045-316-064	9377 CADENCIA CT	CON	0.8	675.08	321.00
045-316-065	9379 CADENCIA CT	CON	0.8	675.08	321.00
045-316-066	9381 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-067	9383 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-068	9385 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-069	9387 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-070	9389 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-071	9388 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-072	9386 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-073	9384 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-074	9382 CIELO AZUL CT	CON	0.8	675.08	321.00
045-316-075	9380 CIELO AZUL CT	CON	0.8	675.08	321.00
181 Accounts			231.8	208,599.18	99,189.00
181 Total Accounts			231.8	208,599.18	\$99,189.00