



City of Murrieta

Consolidated Landscaping and Lighting District

2024/2025 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: May 7, 2024

Public Hearing: July 2, 2024

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com



ENGINEER'S REPORT AFFIDAVIT

Establishment of Annual Assessments for the:

Murrieta Consolidated Landscaping and Lighting District

City of Murrieta

Riverside County, State of California

This Report identifies the parcels within the District and relevant zones therein including the improvements, budgets, parcels, and assessments to be levied for fiscal year 2024/2025, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Riverside County Assessor's parcel 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 31st day of May, 2024.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Murrieta

By: Michelle Laase

Michelle Laase, Project Manager
District Administration Services

By: Tyrone Peter

Tyrone Peter
P.E. # C 81888



TABLE OF CONTENTS

<i>I. OVERVIEW</i>	<i>1</i>
A. INTRODUCTION	1
B. COMPLIANCE WITH THE CURRENT LEGISLATION	3
<i>II. DESCRIPTION OF THE DISTRICT</i>	<i>5</i>
A. ZONES AND SERVICES	5
B. AUTHORIZED IMPROVEMENTS AND SERVICES (PURSUANT TO THE 1972 ACT)	6
C. CONSOLIDATED DISTRICT ZONE DESIGNATIONS	7
D. PLANS AND SPECIFICATIONS	9
ZONE #1 (COPPER CANYON)	10
ZONE #2 (GRIZZLY RIDGE)	12
ZONE #3 (CHERRY STREET BUSINESS PARK)	13
ZONE #4 (WESTERN PACIFIC HOUSING)	13
ZONE #5 (MURRIETA RANCHOS)	15
ZONE #6 (FALLSGROVE)	16
ZONE #7 (COPPER CREEK)	17
ZONE #8 (LINCOLN RANCH)	17
ZONE #9 (TAPESTRY)	18
ZONE #10 (PREVIOUSLY PART OF CSA 143)	19
ZONE #11 (PREVIOUSLY PART OF VRPD AND CSA 103)	20
ZONE #12 (WARM SPRINGS)	21
ZONE #13 (RANCHO MIRA MOSA)	24
ZONE #14 (SYCAMORE RANCH)	25
ZONE #15 (GREER RANCH)	25
ZONE #16 (MAPLETON)	26
ZONE #17 (COUNTRY GATE)	26
ZONE #18 (VINEYARDS)	27
ZONE #19 (MURRIETA OAKS)	27
ZONE #20 (BLACKMORE RANCH)	28
ZONE #21 (MURRIETA SPRINGS)	29
ZONE #22 (US HOMES)	29
ZONE #23 (CREEKSIDE VILLAGE)	30
ZONE #24 (SPRINGBROOK/MURRIETA MEADOWS)	30
ZONE #25 (ALDERWOOD – FORMERLY GOLDEN CITIES)	31
ZONE #26 (MURRIETA FIELDS / OAKMONT)	33
ZONE #27 (HUNTER’S RIDGE)	34
ZONE #28 (LANTANA)	35
ZONE #29 (GALLERY ESTATES)	36
ZONE #30 (MURRIETA 64 – KB HOMES)	37
ZONE #31 (WILLOW SPRINGS)	37
<i>III. METHOD OF APPORTIONMENT</i>	<i>39</i>
A. GENERAL	39
B. BENEFIT ANALYSIS	39
C. ASSESSMENT METHODOLOGY	40
D. ASSESSMENT RANGE FORMULA	44
<i>IV. CONSOLIDATED DISTRICT BUDGETS</i>	<i>46</i>
<i>APPENDIX A – CONSOLIDATED DISTRICT BOUNDARY MAPS</i>	<i>50</i>
<i>APPENDIX B – ASSESSMENT ROLL</i>	<i>51</i>

I. OVERVIEW

A. INTRODUCTION

Since fiscal year 1999/2000 the City of Murrieta (hereafter referred to as “City”), under the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (hereafter referred to as the “1972 Act”) has annually conducted a public hearing and levied assessments on the County tax roll for the maintenance and operation of landscaping and lighting improvements that benefit specific properties and developments within the City.

This Engineer’s Report (“Report”) for the **Murrieta Consolidated Landscaping and Lighting District** (hereafter referred to as the “Consolidated District”) has been prepared pursuant to Sections 22622 of the 1972 Act, and in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of said Act. This Report provides a description of the Consolidated District and the benefit zones therein, as they existed at the time of the passage of the Resolution of Intention including proposed annexations or modifications to the Consolidated District, substantial changes to the improvements, and the proposed budgets and assessments for fiscal year 2024/2025 (July 1, 2024 through June 30, 2025). For fiscal year 2024/2025 the Consolidated District is organized into thirty-one (31) benefit zones (hereafter referred to as “Zones”) that have been established to identify variations in the nature, location, and extent of the improvements and the properties that benefit from those improvements pursuant to Section 22574 of the 1972 Act. In some cases, these Zones may be further divided into Sub-Zones to identify specific Zone improvements that benefit only certain properties. Both the Zones and Sub-Zones may hereinafter be referred to collectively as Zones unless a specific distinction between the Zone and its underlying Sub-Zones is required.

The proposed assessments described in this Report are based on the estimated costs associated with the regular annual maintenance, operation and servicing of the landscaping and lighting improvements within each Zone. The costs of providing the improvements are identified and budgeted separately for each Zone, including expenditures, deficits, surpluses, revenues, and reserves. The total cost of these improvements is proportionately spread to only the properties within each respective Zone based on a method of apportionment that reflects the direct and proportional special benefits to each property.

Prior to fiscal year 1999/2000, local landscaping and lighting improvements associated with new developments and various areas of the City were funded by rates and charges levied through the City’s Community Services District (“CSD”) and these specific local improvements are still provided for and funded through the CSD today. Although the City could have continued using the CSD as the mechanism for maintaining local landscaping and lighting improvements, it was recognized that the CSD was not the most efficient way to address the rapid development within the City. Therefore, between fiscal year 1999/2000 and fiscal year 2003/2004 the City formed various landscaping and lighting districts under the provisions of the 1972 Act and the California Constitution Article XIID, to address local improvements associated with these new developments. During this period of time, the City formed and conducted property owner protest ballot proceedings for fourteen (14) new districts and formed an additional three (3) districts as part of an annexation of territory to the City (Landscaping and Lighting District Numbers 1 through 16 and 18). These seventeen (17) assessment districts (hereafter referred to as “Original Districts”) incorporated specific improvements that were established as part of developing the properties within those *Original* Districts or were installed for the benefit of those properties and are summarized as:

- Landscaping and Lighting District Numbers 1 through 8 were formed prior to fiscal year 2003/2004 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIID.

- Landscaping and Lighting District Numbers 10, 11 and 12 were formed in fiscal year 2002/2003 to convert pre-existing assessment districts administered by the County of Riverside or Valley-wide Park and Recreation District, when these areas were annexed into the City. Districts 10 and 12 were originally included in separate portions of County Service Area 143 and District 11 was part of County Service Area 103 and Valley-wide Park and Recreation District (One provided lighting and the other provided landscaping). Property owner approval proceedings for the assessments in each of these Districts had been previously conducted by the County of Riverside or Valley-wide Park and Recreation District, in compliance with the provisions of the California Constitution Article XIID, and were not changed nor required as part of the City's formation process.
- Landscaping and Lighting District Numbers 9 and 13 through 18 were formed in fiscal year 2003/2004 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIID.

In fiscal year 2003/2004 the City consolidated the seventeen (17) Original Districts (Landscaping and Lighting District Numbers 1 through 16 and 18) into a single district pursuant to Section 22605 (d) of the 1972 Act and established the Murrieta Consolidated Landscaping and Lighting District. As part of the consolidation, the Original Districts were established as Zones, and any benefit zones within those Original Districts were established as Sub-zones. The consolidation was a necessary step toward reducing the administrative complexities of multiple reports and resolutions to be reviewed and adopted each year, but the consolidation did not directly impact or change the method of apportionment or the maximum assessment rates previously approved by the property owners.

- Landscaping and Lighting District Numbers 19 through 22 were formed in fiscal year 2004/2005 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIID.
- Landscaping and Lighting District Numbers 17 and 19 were annexed into the Consolidated District as Zones 17 and 19 in Fiscal year 2004/2005 as Zones 17 and 19 respectively.
- Landscaping and Lighting District Numbers 20 through 22 were annexed into the Consolidated District in fiscal year 2005/2006 as Zones 20 through 22, respectively.
- Landscaping and Lighting District Number 23 (Creekside Village) was formed in fiscal year 2005/2006 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIID. Landscaping and Lighting District 23 was annexed into the Consolidated District in fiscal year 2006/2007 as Zone 23
- Landscaping and Lighting District Number 24 (Springbrook) and Landscaping and Lighting District Number 25 (Alderwood – Formerly Golden Cities) were formed in fiscal year 2006/2007 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIID. Landscaping and Lighting District Numbers 24 and 25 were annexed into the Consolidated District in fiscal year 2007/2008 as Zones 24 and 25, respectively. In fiscal year 2019/2020, Tract 32718 (Port Royal) was annexed into Zone 25A and added an additional 10 EBUs.
- Landscaping and Lighting District Number 26 was formed and Tract 32050 was annexed into Zone 18 in fiscal year 2007/2008 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIID. Landscaping and Lighting District Number 26 was annexed into the Consolidated District as Zone 26.
- Landscaping and Lighting District Number 27 (Hunter's Ridge) was formed in fiscal year 2008/2009 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIID. Landscaping and Lighting District Number 27 was annexed into the Consolidated District in fiscal year 2008/2009 as Zone 27.

- Landscaping and Lighting District Number 28 (Lantana) was formed and Tract 32266 was annexed in fiscal year 2011/2012 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIII D. Landscaping and Lighting District Number 28 was annexed into the Consolidated District as Zone 28.
- Landscaping and Lighting District Number 29 (Gallery Estates) was formed and Tract 34520 was annexed for fiscal year 2017/2018 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIII D. Landscaping and Lighting District Number 29 was annexed into the Consolidated District as Zone 29.
- Landscape and Lighting District Number 30 (Murrieta 64 – KB Homes) was formed and Tract 31467 was annexed for fiscal year 2019/2020 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIII D. Landscaping and Lighting District Number 30 was annexed into the Consolidated District as Zone 30.
- Landscape and Lighting District Number 31 (Willow Springs) was formed and Tract 36779 and PM 36733 were annexed for fiscal year 2024/2025 in conjunction with a property owner ballot proceeding conducted by the City in compliance with the provisions of the California Constitution Article XIII D. Landscaping and Lighting District Number 31 was annexed into the Consolidated District as Zone 31.

The Consolidated District will be comprised of thirty-one (31) Zones, four (4) of represent a total of thirteen (13) Sub-zones.

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

The assessments for the Consolidated District and the Zones therein as described in this Report, have been prepared in accordance with the 1972 Act and in compliance with the provisions of the California Constitution Article XIII D (hereafter referred to as the “Constitution”). The City Council annually conducts a noticed public hearing to accept property owner and public comments and testimony regarding the Consolidated District and assessments. Following consideration of public comments and written protests, the City Council may confirm the Report (as submitted or amended) and by resolution, order the levy and collection of assessments for the fiscal year as approved. The assessment information so approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcels.

B. COMPLIANCE WITH THE CURRENT LEGISLATION

In compliance with the provisions of the Constitution, property owner ballot proceedings have been conducted to approve and confirm the Maximum Assessments described in this Report. The proceedings and approval of the Maximum Assessment Rates and Assessment Range Formulas (inflationary factor) for Zones 1 through 9; Zones 13 through 16 and 18 were conducted by the City as part of the formation process of the original landscaping and lighting districts that were consolidated as part of the Consolidated District in fiscal year 2003/2004. The proceedings and approval of the Maximum Assessments and Assessment Range Formulas (inflationary factor) for Zones 10 and 12 were conducted by the County of Riverside as part of the establishment of these areas within County Service Area 143 (CSA 143). The improvements, boundaries, zones and assessments associated with these properties were converted to Zones 10 and 12 when these territories were annexed to the City in fiscal year 2002/2003.

Similarly, Zone 11 was formed in 2002/2003 when the improvements, boundaries, zones and assessments associated with these properties were annexed to the City. However, unlike Zones 10 and 12, the improvements and assessments associated with Zone 11 were originally levied and administered by two Agencies as two separate districts, one for lighting and one for landscaping. The lighting improvements were provided and assessed by the County of Riverside as part of County Service Area 103 (CSA 103). The landscaping improvements were provided and assessed by Valley-wide Park and Recreation District. Each held separate proceedings for the approval of Maximum Assessments and an Assessment Range Formula (inflationary factor) associated with the improvements and services provided in compliance with Article XIID before the territory was annexed to the City. In fiscal year 2002/2003 the City formed Zone 11 to assume the maintenance, administration and assessments associated with both the lighting and landscaping improvements. For Zone 11, the Maximum Assessment Rate and Assessment Range Formula (inflationary factor) reflects the combined lighting and landscaping assessments balloted and approved by the property owners.

The conversion of the Zones previously administered by the County of Riverside and Valley-wide Park and Recreation District to City administered landscaping and lighting districts and incorporated as Zones 10, 11 and 12 in the Consolidated District in fiscal year 2003/2004, did not change the assessments previously approved by the property owners including any inflationary adjustments authorized. Therefore, either through proceedings conducted by the City or another local agency, it has been determined that the assessments for these Zones identified in this Report as the Maximum Assessment Rates including the applicable inflationary adjustments, have been previously approved by the property owners pursuant to the provisions of the Constitution.

Since the formation of the Consolidated District in fiscal year 2003/2004, the following Zones have been annexed into the Consolidated District. The Maximum Assessment Rates and Assessment Range Formulas (inflationary factor) applicable to these Zones have been established pursuant to the 1972 Act and the provisions of the Constitution.

Zone	Description	Formed
17	Country Gate	July 11, 2003
19	Murrieta Oaks	March 16, 2004
20	Blackmore Ranch	June 1, 2004
21	Murrieta Springs	August 3, 2004
22	US Homes	August 3, 2004
23	Creekside Village	August 2, 2005
24	Springbrook	October 4, 2005
25	Alderwood (Golden Cities)	March 21, 2006
26	Murrieta Fields/Oakmont	August 17, 2007
27	Hunter's Ridge	June 17, 2008
28	Lantana	July 5, 2011
29	Gallery Estates	November 1, 2016
30	Murrieta 64 – KB Homes	November 6, 2018
31	Willow Springs	January 16, 2024

II. DESCRIPTION OF THE DISTRICT

A. ZONES AND SERVICES

The City annually levies and collects assessments in order to maintain and service specific improvements to be provided by the Consolidated District. For fiscal year 2024/2025, the Consolidated District consists of thirty-one (31) primary benefit zones, with Zones 10, 11, 12 and 25 being further defined by Sub-zones (thirteen (13) Sub-zones total). Each of the corresponding Zones and Sub-zones funds specific improvements that benefit the parcels within those Zones and Sub-zones.

The City annually levies special benefit assessments to ensure the ongoing maintenance, operation and servicing of local parks, landscaping, street lighting and associated appurtenances located within the public right-of-ways and dedicated easements installed in connection with development of parcels within the Consolidated District. The annual costs and expenses for which parcels are assessed may include, but are not limited to the materials, equipment, utilities, labor, administrative expenses and other incidental expenses or services necessary for the maintenance and operation of the Consolidated District improvements authorized under the provisions of the 1972 Act and provide special benefits to the parcels within the Consolidated District. The net costs associated with the improvements are equitably spread among benefiting parcels in proportion to a calculation of their special benefits. The improvements and the costs of those improvements are identified and budgeted separately for each Zone based on the planned services, operation, administration, and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition including the estimated expenditures, deficits, surpluses, revenues, and fund balances for the fiscal year.

The improvements maintained by the Consolidated District and associated with each Zone vary, but may include the maintenance and servicing of: turf, ground cover, natural vegetation, shrubs and trees, hardscapes, irrigation systems, ornamental lighting, water features, monuments, recreational equipment and facilities, drainage systems, street lighting and associated appurtenances. The proposed improvements to be maintained and funded entirely or partially through the Consolidated District's assessments may include, but are not limited to:

- Parkway and median landscaping along the arterial and collector streets within and adjacent to each Zone;
- Landscaped slopes, entryways, retention basins or other landscaped areas directly associated with the properties or specific developments within the Zone;
- Parkway and perimeter landscaping adjacent and associated with specific properties or developments;
- Natural and passive parks, trails, fire breaks, wet lands, open space areas, channel-ways, and natural habitats that are maintained and/or abated with each Zone;
- Active parks including landscaping, lighting, equipment and facilities (i.e., playgrounds, tot-lots, ball fields, restrooms, sidewalks, landscaped areas and greenbelts) associated with the properties in the respective Zone;
- Public lighting facilities including street lighting, safety lights, traffic signals, lighting within the parks and other public areas of the Zone;
- Appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

The estimated annual cost to provide and maintain the improvements within the Consolidated 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 have been established pursuant to the 1972 Act and the provisions of the Constitution.

B. AUTHORIZED IMPROVEMENTS AND SERVICES (PURSUANT TO THE 1972 ACT)

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

- The installation or planting of landscaping;
- The installation or construction of statuary, fountains, and other ornamental structures and facilities;
- The installation or construction of public lighting facilities including but not limited to streetlights and traffic signals;
- The installation of park or recreational improvements including but not limited to 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;
- 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;
- The acquisition of any associated existing improvement;
- 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 improvements or any part thereof;
 - 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.
- 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;

- f) Costs associated with any elections held for the approval of a new or increased assessment.

C. CONSOLIDATED DISTRICT ZONE DESIGNATIONS

The Zones within the Consolidated District in fiscal year 2024/2025 are outlined in the following table:

Zone Number	Zone Name
Zone #01	Copper Canyon
Zone #02	Grizzly Ridge
Zone #03	Cherry Street Business Park
Zone #04	Western Pacific Housing
Zone #05	Murrieta Ranchos
Zone #06	Fallsgrove
Zone #07	Copper Creek
Zone #08	Lincoln Ranch
Zone #09	Tapestry
Zone #10	
Sub-Zone A	Masters Collection
Sub-Zone B	Winchester Road
Sub-Zone C	Veranda
Zone #11	
Sub-Zone A	Highway 79
Sub-Zone B	Hunter Road
Zone #12	Warm Springs
Sub-Zone A	Tracts 29396, 29397, 29398, 29218, 23628, 28184, 23246 and 23246-1
Sub-Zone B	Tracts 23626, 23626-1, 23627, 23627-1, 23628-1 and 23628-2
Sub-Zone C	Tracts 28778 and 29144
Sub-Zone D	Tracts 29111 and 29111-1
Sub-Zone E	Tracts 23629 and 23629-1
Sub-Zone F	Tracts 29120, 28674, 28423 and 28733-1
Zone #13	Rancho Mira Mosa
Zone #14	Sycamore Ranch
Zone #15	Greer Ranch
Zone #16	Mapleton
Zone #17	Country Gate
Zone #18	Vineyards
Zone #19	Murrieta Oaks

Zone Number	Zone Name
Zone #20	Blackmore Ranch
Zone #21	Murrieta Springs
Zone #22	US Homes
Zone #23	Creeside Village
Zone #24	Springbrook/Murrieta Meadows
Zone #25	Alderwood (Formerly Golden Cities)
Sub-Zone A	Residential
Sub-Zone B	Commercial
Zone #26	Murrieta Fields / Oakmont
Zone #27	Hunters Ridge
Zone #28	Lantana
Zone #29	Gallery Estates
Zone #30	Murrieta 64 – KB Homes
Zone #31	Willow Springs

D. PLANS AND SPECIFICATIONS

The boundaries of each Zone, the location of improvements and special benefits received by the parcels are described in this section of the Report. The allocation of special benefit and general benefit from the various improvements are summarized in the Method of Apportionment section of this Report and are addressed in the budget for each Zone.

As applicable within each of the Zones or Sub-zones in the Consolidated District, the following improvements may include, but are not limited to:

Landscaping Improvements to be funded by the assessments may include, but are not limited to: turf; shrubs and plants; trees; ground cover (both hardscape and vegetation); weed and vector control; irrigation and drainage systems; ornamental lighting structures; related sidewalks, masonry walls or other fencing; entryway monuments or other ornamental structures and signs; labor and incidental expenses directly associated with the improvements and deemed necessary by the City for the ongoing maintenance and operation of the Zone and said improvements; and associated appurtenant facilities and utilities located within and associated with the District, as detailed for each Zone or Sub-Zone below.

Local Park and Recreational Improvements may include, but are not limited to, the maintenance and care of landscaping and facilities within designated local park and open space areas including trees, plant material, sod, irrigation systems, sidewalks, drainage facilities, weed control and other abatements, sport fields, courts, lights, playground equipment, play courts, public restrooms, signs, monuments, park lighting, or other public facilities, labor and incidental expenses directly associated with the improvements and deemed necessary by the City for the ongoing maintenance and operation of the Zone and said improvements; and associated appurtenant facilities and utilities. The parks and recreational facilities to be operated maintained and serviced as detailed for each Zone or Sub-Zone below.

Public Street Lighting Improvements may include, but are not limited to, electrical energy, lighting fixtures, poles, meters, conduits, electrical cable labor and incidental expenses directly associated with the improvements and deemed necessary by the City for the ongoing maintenance and operation of the Zone and said improvements; and associated appurtenant facilities and utilities associated as detailed for each Zone or Sub-Zone below.

The maintenance and servicing of the improvements generally include, but are not limited to all materials, equipment, utilities, labor and incidental expenses including administrative expenses required for the annual operation of the Zones or Sub-zones in the District as well as the performance of periodic repairs, replacement and expanded maintenance activities as needed to provide for the growth, health, and beauty of landscaping and/or the proper operation and functioning of lighting, irrigation and drainage systems. Detailed maps and descriptions of the location and extent of the improvements to be maintained are on file at the City in the Office of Community Services, and by reference are made part of this Report.

The estimated annual cost to provide and maintain the improvements within the Zone 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 the California Constitution.

Any portion of the flood control channel within the Zone that is dedicated to flood and drainage control is maintained through the Murrieta Community Services District rates and charges and is not included in the Zone assessments.

Zone #1 (Copper Canyon)

This Zone consists of lots, parcels and subdivisions of land located in the development area and specific plan known as “Copper Canyon” Tracts 28677-00 through 28677-14 and 30727. The Zone (Copper Canyon Specific Plan) covers approximately five hundred seventy-five (575) acres in the Northwest region of the City and is generally located:

- West of the easterly line of the Rancho Santa Rosa line, identified on the County Assessor’s Parcel Maps as the Rancho Temecula/Rancho Santa Rosa Boundary;
- Southwest of the boundary line identified on the County Assessor’s Parcel Maps as the La Laguna Boundary;
- East and Southeast of Clinton Keith Road and the existing gated community known as Bear Creek;
- South of the existing residential developments known as the Vineyard Knolls and the Spirit/Continental Tracts of the Bear Valley; and,
- Generally, North of the southern Murrieta City Limits (East of Cellar Springs Drive, excluding Assessor Parcel Numbers 904-050-046, 904-060-056, and 904-070-093) and North of Calle Rambla Orienta (West of Cellar Springs Drive).

The Zone is primarily comprised of single-family residential subdivisions with some commercial retail development and large areas of open space, trails and parks. The original development plan for the Zone is based on the Copper Canyon Specific Plan and includes:

- Two hundred sixty-five (265) acres of low/medium density single-family residential housing with eight hundred ninety-nine (899) residential units;
- Twenty-two (22) acres of retail commercial development, which was approved in fiscal year 2003/2004 to be re-zoned to residential development of eighty-three (83) single-family residential units;
- Eight (8) acres designated for a school site plus an additional joint use park area of approximately three (3) acres;
- Seven (7) acres designated for an active park site;
- Thirteen (13) acres of oak tree parks, passive parks and trails;
- Four (4) acres of landscaped slopes and streetscape easements;
- Two hundred fifty-four (254) additional acres of open space that includes fuel modification areas (firebreaks), detention basins, and water quality/wet land areas. (There has been some discussion of developing portions of the open space area as a golf course, but no changes to the original development plan have been made).

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

Approximately six acres (253,928 square feet) of parkway and median landscaping (Streetscape) including:

- Parkway landscaping along both sides of Calle Del Oso Oro from the eastern boundary of the Zone (Rancho Temecula/Rancho Santa Rosa line), to the westerly end of the planned residential development within the Zone (the eastern line of Tract 23880 — Continental Homes);

- Parkway landscaping along both sides of Cellar Springs from Calle Del Oso Oro south to the southern end of the planned residential development within the Zone (the northern line of the designated Open Space);
- Parkway landscaping along both sides of Via Moreno from Calle Del Oso Oro north to the northern end of the planned residential development within the Zone (the Northern Zone Boundary);
- Parkway landscaping along the south side of Calle Cipres from Calle Del Oso Oro south a distance of approximately 800 feet;
- Parkway landscaping along the southeast side of Clinton Keith Road from Calle Del Oso Oro southwesterly a distance of approximately 2,100 feet;
- Parkway landscaping along the southwest side of Calle Del Oso Oro from Clinton Keith Road southeasterly a distance of approximately 500 feet.
- Landscaped slopes totaling approximately fourteen acres (604,702 square feet) located in various locations throughout the Zone;
- Entry monuments located at the northern entrance to the Zone on Via Moreno, and the eastern and western entrances to the Zone on Calle Del Oso Oro that includes approximately 9,200 square feet of landscaping.

2. Park and Recreational Improvements

- Over nine acres (417,587 square feet) of active parkland including six acres (269,967 square feet) of dedicated City parkland plus three acres (147,620 square feet) of joint use parkland;
- Multiple oak-tree parks and passive parks located throughout the Zone totaling approximately ten acres (437,253 square feet);
- Landscaped passive parks and trails totaling 354,859 square feet (approximately eight acres) and fuel modification areas totaling 447,402 square feet (approximately ten acres) located between the developments (both residential and commercial) and dedicated open space areas;
- Portions of the dedicated open space areas including wet lands, habitat areas, trails, firebreaks and landscaped detention and retention basins (located primarily in the southern area of the Zone), totaling approximately 250 acres. (Those portions of the open space area related to flood and drainage control are maintained through the Murrieta Community Services District rates and charges and are not included in the Zone assessments).

3. Public Street Lighting Improvements

- Street lighting within the residential subdivisions identified as Tracts 28677-00 through 28677-14;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #2 (Grizzly Ridge)

This Zone consists of lots, parcels and subdivisions of land located in the development area known as the “Grizzly Ridge/Fiesta Development” Tracts 28333-01 through 28333-04 and 29069-01 and 29069-02. The Zone (Grizzly Ridge) covers approximately one hundred eleven (111) acres south of Interstate 15 within the City and is generally located:

- South of Jefferson Avenue;
- North of Washington Avenue;
- West of Nutmeg Street; and
- Generally East of Clinton Keith Road.

The Zone is comprised of two hundred ninety-six (296) single-family residential lots and various areas of landscaped easements, open space areas and other exempt properties associated with:

- Tract 28333-01 representing sixty-one (61) subdivided single-family residential parcels;
- Tract 28333-02 representing fifty-two (52) subdivided single-family residential parcels;
- Tract 28333-03 representing fifty-one (51) subdivided single-family residential parcels;
- Tract 28333-04 representing forty-eight (48) subdivided single-family residential parcels;
- Tract 29069-01 representing forty-five (45) subdivided residential parcels;
- Tract 29069-02 representing thirty-nine (39) subdivided single-family residential parcels;
- Nineteen (19) parcels totaling approximately ten (9.73) acres of landscaped slopes, open space, streetscape and exempt properties.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Parkway landscaping along both sides of Grizzly Ridge Drive that runs through the center of the development connecting Washington Avenue on the south to Jefferson Avenue on the north;
- Parkway landscaping on the south side of Jefferson Avenue along the entire length of Tracts 29069-01 and 29069-02 (the northern boundary of the Zone);
- Parkway landscaping on the north side of Washington Avenue along the entire length of Tracts 28333-01 through 28333-04 (the southern boundary of the Zone).
- 6.53 acres (296,208 square feet) of landscaped open space/slopes located throughout the Zone along Grizzly Ridge Drive. A large portion of these improvements are located between tracts 29069-01, 29069-02, and tracts 28333-01 through 28333-04 and are associated with entire residential development;
- 1.99 acres (90,169 square feet) of non-irrigated open space area located within the Zone.

2. Public Street Lighting Improvements

- Street lighting within the residential subdivisions identified as Tracts 28333-01 through 28333-04, Tract 29069-01 and Tract 29069-02;

- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #3 (Cherry Street Business Park)

This Zone consists of lots, parcels and subdivisions of land located in the development area known as the “Cherry Street Business Park” Parcel Map Number 28648. The Zone covers approximately seventeen (16.73) acres, generally located west of Jefferson Avenue, north of Cherry Street (the Murrieta City limits), east of Adams Avenue and south of Reagan Way. The Zone boundaries are specifically identified as:

- Northwest of Cherry Street centerline (Murrieta City Limit);
- Northeast of Adams Avenue centerline;
- Southeast of Reagan Way centerline;
- Generally Southwest of Jefferson Avenue (the Northeast boundary of Parcel Map 28648).

Parcels within the Zone are within the subdivided commercial/industrial development identified specifically as PM 28648. The commercial properties facing Jefferson Avenue located between Cherry Street and the parallel extension of the Reagan Way centerline are not part of this Zone. These individual property owners maintain the landscaping and lighting improvements associated with their properties. There are currently twenty-seven (27) assessable parcels in this Zone.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Parkway landscaping on the Northwest side of Cherry Street from the Northeast boundary of PM 28648 (the Northeast boundary of Zone) to Adams Avenue (approximately 18,678 square feet of landscaping);
- Parkway landscaping (Streetscape) on the Northeast side of Adams Avenue from the Cherry Street to Reagan Way (approximately 8,598 square feet of landscaping);
- Parkway landscaping (Streetscape) on the Southeast side of Reagan Way from the Adams Avenue to the Northeast end of Reagan Way (approximately 16,122 square feet of landscaping).

2. Public Street Lighting Improvements

- Four (4) streetlights on Cherry Street (Northwest side of the street);
- Two (2) streetlights on Adams Avenue (Northeast side of the street);
- Three (3) streetlights on Reagan Way (Southeast side of the street).
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #4 (Western Pacific Housing)

This Zone consists of lots, parcels and subdivisions of land located in the development area known as the “Western Pacific Housing” Tracts 27973, 27974, 29453 and 29545. The Zone covers approximately seventy-five (75) acres, generally located east of Interstate 215, west of

Margarita Road and south of Murrieta Hot Springs Road. The Zone is in the area commonly known as Warm Springs and is located:

- Southwest of the line located along Pinetree Lane and the Southwest boundary of the Warm Springs Housing Development;
- Northwest of the line located along Sugarberry Lane and Banyan Lane;
- Northeast of the centerline extension of Lincoln Avenue, the South west boundary of Tract 27974;
- Generally Southeast of Fig Street along the Northwest boundary of Tracts 27973, 27974, 29453 and 29545;
- Excluded from the Zone in the general boundaries described above, are the lots and parcels of land not specifically encompassed in Tracts 27973, 27974, 29453 and 29545.
- The Zone is comprised of two hundred seventy (270) single-family residential lots and various areas of landscaped easements associated with:
 - Tract 27973 representing one hundred twenty-five (125) subdivided single-family residential parcels;
 - Tract 27974 representing one hundred fifteen (115) subdivided residential parcels and five acres (5.24 acres) of open space/Common area identified as parcel 916-241-015;
 - Tract 29545 representing six (6) subdivided residential parcels;
 - Tract 29453 representing twenty-four (24) subdivided residential parcels.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Parkway and perimeter landscaping on the Northwest side of Sugarberry Lane adjacent to the boundaries of tracts 27974 and 29453 (approximately 7,034 square feet of landscaping);
- Parkway and perimeter landscaping on the Northwest side of Banyan Lane adjacent to the boundaries of tract 27973 (approximately 1,710 square feet of landscaping);
- Parkway and perimeter landscaping on the Southwest side of Pinetree Lane and Hancock Avenue adjacent to the boundaries of tract 27973 (approximately 436 square feet of landscaping).
- Landscaped slopes adjacent to the residential properties located on the West and Southwest boundaries of tract 27974 (approximately 59,474 square feet of landscaped slopes);
- Landscaped slopes adjacent to the residential properties located on the Northwest boundaries of tract 27974 (approximately 13,015 square feet of landscaped slopes);
- Landscaped slopes adjacent to the residential properties located on the Northwest boundaries of tract 27973 (approximately 35,560 square feet of landscaped slopes);
- Landscaped slopes adjacent to the residential properties located on the Northeast boundaries of tract 27973 (approximately 46,269 square feet of landscaped slopes);
- Landscaped slopes adjacent to the residential properties located on the Southeast boundaries of tract 27973 between Sugarberry Lane and Banyan Lane (approximately 10,164 square feet of landscaped slopes).

2. Park and Recreational Improvements

- Lights, playground equipment, play courts, and public restrooms;
- The acquisition of land for park, recreational, or open-space purposes; and said improvements.

3. Public Street Lighting Improvements

- Public street lighting within the residential subdivisions identified as Tracts 27973, 27974, 29453 and 29545;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #5 (Murrieta Ranchos)

This Zone consists of lots, parcels and subdivisions of land located in the development area known as the “Murrieta Ranchos — Curtis Development” Tracts 28993-01, 28993-02, 28993-03 and 28993-04. The Zone covers approximately seventy-nine acres (78.66 acres), generally located:

- Southwest of Washington Avenue;
- Northwest of Nighthawk Way (the Northwest extension of Magnolia Street) and Northwest of Murrieta Valley High School;
- Generally Northeast of Hayes Avenue, but also includes four planned lots of Tract 28993-04 located Northwest of Hayes Avenue;
- Generally Southeast of Nutmeg Street along a line approximately 1250 feet Southeast of Nutmeg Street that parallels Nutmeg Street.

The Zone is comprised of one hundred sixty-one (161) single-family residential lots and various areas of landscaped easements associated with Tracts 28993-01 through 28993-04. The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 10,030 square feet of parkway perimeter landscaping adjacent to the boundaries of Tracts 28993-01 through 28993-04 along the Southwest side of Washington Avenue, extending the length of the development from Nighthawk Way a distance of approximately 1,286 linear feet;
- Approximately 29,373 square feet of parkway and slope perimeter landscaping adjacent to the boundaries of Tracts 28993-01 through 28993-04 along the Northwest side of Nighthawk Way, extending the length of the development from Washington Avenue to Hayes Avenue, a distance of approximately 2,590 linear feet.

2. Public Street Lighting Improvements

- Public street lighting within the residential subdivisions identified as Tracts 28993-01 through 28993-04;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #6 (Falls Grove)

This Zone consists of lots, parcels and subdivisions of land located in the development area known as the “Falls Grove — Pacific Century Homes” Tracts 29026 and 29717. The Zone covers approximately forty-four acres (44.07 acres) and is generally located:

- East of Interstate Highway 215 and north of Los Alamos Road, but more specifically;
- Both the east and west sides of Whitewood Road at the intersection of Busman Road;
- North and east of the Temecula Rancho Line;
- North and west of Los Alamos Road;
- West of Ruth Ellen Way;
- Specifically not included within the Zone, but within the general boundary described herein is 11.28 acres not specifically incorporated into Tracts 29026 and 29717.

The Zone is comprised of one hundred fifty-five (155) single-family residential lots and various areas of landscaped easements associated with:

- Tract 29026 representing one hundred thirty-one (131) subdivided single-family residential parcels and three (3) parcels designated as open space;
- Tract 29717 representing twenty-four (24) subdivided residential parcels and two (2) parcels designated as open space.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 2,145 square feet of parkway landscaping adjacent to the boundaries of Tract 29026 along the Southeast side of Whitewood Road, extending the length of the development;
- Approximately 5,270 square feet of parkway landscaping adjacent to the boundaries of Tract 29717 along the Northwest side of Whitewood Road, extending the length of the development;
- Approximately 3,367 square feet of parkway landscaping within the boundaries of Tract 29026 along Busman Road within the boundaries of the Zone;
- Approximately 7,094 square feet of parkway landscaping adjacent to the boundaries of Tract 29026 along the West side of Ruth Ellen Way, extending the length of the development.
- Approximately 20,104 square feet of perimeter and slope landscaping within the boundaries of Tract 29026 and 29717, including portions of flood channel landscaping.

2. Public Street Lighting Improvements

- Public street lighting within the residential subdivisions identified as Tracts 29026 and 29717;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #7 (Copper Creek)

This Zone consists of lots, parcels and subdivisions of land located in the development known as the “Copper Creek — Continental Homes” Tract 29602. The Zone covers approximately sixty-three acres (62.59 acres), generally located:

- Southwest of Washington Avenue;
- Generally Northwest of Nighthawk Way and directly Northwest of the residential subdivision known as Murrieta Ranchos Tract 28993, also known as Murrieta Landscaping and Lighting Zone Number 05;
- Generally East of Murrieta Creek, but inclusive of Murrieta Creek between the northern and southern boundaries of the development; and
- Generally Southeast of Calle Del Oso Oro along a line parallel to Nutmeg Street (which has been abandoned).

The Zone is comprised of one hundred eighty-two (182) single-family residential lots and various areas of landscaped easements associated with Tract 29602 including a portion of the Murrieta Creek and a well site. The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 5,861 square feet of parkway and slope landscaping adjacent to the boundaries of Tract 29602 along the Southwest side of Washington Avenue, extending the length of the development from the Murrieta Ranchos development to approximately fifty feet north of Jerry Allen Way;
- Approximately 17,031 square feet of parkway and slope landscaping within the boundaries of Tract 29602 along both sides of Jerry Allen Way between Washington Avenue and Wildwood Lane;
- Approximately 630 square feet of parkway landscaping adjacent to the well site within Tract 29602 on Hayes Avenue;
- Approximately 10,125 square feet of perimeter and slope landscaping within the boundaries of Tract 29602 along the Murrieta Creek.

2. Public Street Lighting Improvements

- Public street lighting within the residential subdivisions identified as Tract 29602;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #8 (Lincoln Ranch)

This Zone consists of lots, parcels and subdivisions of land located in the development area known as the “Lincoln Ranch — Richland Properties” Tracts 29217 and 30280 identified as Parcels 1, 2, 3 and A of Parcel Map Number 27379. The Zone covers approximately two hundred acres (207.47 acres) and is generally located:

- North and east of the Temecula Rancho Line;
- East of Interstate Highway 215;
- North of Los Alamos Road and the Falls Grove Development Tracts 29717 and 29026;

- West of Ruth Ellen Way;
- South of Clinton Keith Road;
- Specifically not included within the Zone, but within the general boundary described herein is 37.68 acres identified as Assessor's Parcel Number 900-040-024.

The Zone is comprised of four hundred seventy-nine (479) single-family residential lots and various areas of landscaped easements and open space areas identified as:

- Tract 29217-01 — One hundred fifty-three (153) subdivided single-family residential parcels and approximately two acres of designated open space;
- Tract 29217-02 — Seventy-seven (77) subdivided single-family residential parcels and approximately seventeen acres of designated open space;
- Tract 29217-03 — Two hundred eleven (211) subdivided single-family residential lots;
- Tract 30280-00 — Thirty-eight (38) subdivided single-family residential lots.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 115,610 square feet of streetscape (parkway/slope) landscaping within the public rights-of-way on both sides of Whitewood Road extending from the southern boundary of the Zone to the eastern boundary of the Zone and the west side of Hunter Road/Ruth Ellen Way from Whitewood Road south to the Zone boundary;
- Approximately 18,590 square feet of streetscape (parkway/slope) landscaping within the public rights-of-way on the various other streets within the boundaries of the Zone.
- Approximately 443,120 square feet of non-irrigated and approximately 361,850 square feet of irrigated open space/fuel modification areas directly adjacent to the subdivisions including portions of lots "M", "N" and "O" of tract 29217-1, lot "J" of tract 29217-2, and lot "N" of tract 29217-3;

2. Public Street Lighting Improvements

- Public street lighting within the residential subdivisions identified as Tracts 29217 and 30280;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #9 (Tapestry)

This Zone consists of lots, parcels and subdivisions of land located in the development area known as the "Granite Homes — Tapestry" Tracts 29403 and 29361. The Zone covers approximately forty-seven (47) acres and is generally located:

- Southwest of Jefferson Avenue;
- Northeast of Nutmeg Street (Except that portion of the open space area situated southwest of Nutmeg Street);
- Generally Northeast of Washington Avenue;
- Generally West of Magnolia;
- Generally East of Grizzly Ridge Drive.

The Zone is comprised of two residential tracts totaling one hundred one (101) single-family residential lots and various areas of landscaped easements and open space areas identified as:

- Tract 29403 — Eighty-two (82) subdivided single-family residential parcels;
- Tract 29361 — Nineteen (19) single-family residential parcels located southwest of Jefferson Ave and northwest of Tract 29403.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 127,056 square feet of parkway and rear slope landscaping within and adjacent to the residential parcels within both tracts 29403 and 29361 and appurtenant facilities, and structures associated with these improvements;
- Approximately 172,000 square feet of non-irrigated open space areas directly adjacent to the subdivisions including lot “L” of tract 29403 or portion thereof, and the undesignated open space area south of Nutmeg Street within the boundaries of the Zone;

2. Public Street Lighting Improvements

- Public street lighting within the residential subdivisions identified as Tracts 29403 and 29361;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #10 (Previously part of CSA 143)

This Zone consists of lots, parcels and subdivisions of land located in three residential subdivision areas known as Masters Collections (Tracts 24799 and 29250); Winchester Collections (Tracts 21560, 21560-1, 21560-2, 21560-3, 21560-4, 21957 and 23404); and Veranda (Tract 28460). The properties within this Zone were originally part of County Service Area 143 (CSA 143) and the County established the assessments for the various improvements associated with these developments. These properties were annexed to the City in fiscal year 2002/2003 and the improvements and assessments previously administered by CSA 143 were converted to a City administered landscaping and lighting district. The improvements and assessments associated with these parcels and subdivisions are now identified as three separate Sub-zones within Zone 10:

- Sub-zone A — Masters Collections three hundred twenty-seven (327) single-family residential lots;
- Sub-zone B — Winchester Collections two hundred twenty-five (225) single-family residential lots;
- Sub-zone C — Veranda one hundred eighty-three (183) single-family residential lots.

This Zone and the Sub-zones therein are generally located north of Hunter Road and west of Winchester Road and south of La Alba Drive. The properties within the Zone include primarily single-family residential subdivisions, landscape easements and dedicated parkland.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

Sub-Zone A — Masters Collections

1. Landscape Improvements

- Approximately 156,129 square feet of streetscape landscaping (parkways, entryways, and medians) within and adjacent to the subdivisions of Sub-zone A.

2. Park and Recreational Improvements

- Approximately 168,151 square feet of active parkland (Shady Maple Park).

3. Public Street Lighting Improvements

- Public street lighting within Tracts 24799 and 29250;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-Zone B — Winchester Collections

1. Landscape Improvements

- Approximately 73,384 square feet of streetscape landscaping (parkways, entryways, and medians) within and adjacent to the subdivisions of Sub-zone B.

2. Park and Recreational Improvements

- Approximately 32,996 square feet of active parkland within Sub-zone B.

3. Public Street Lighting Improvements

- Public street lighting within Tracts 21560, 21560-2 and 23404;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-Zone C — Veranda

1. Landscape Improvements

- Approximately 10,537 square feet of streetscape landscaping (parkways, entryways, and medians) within and adjacent to the subdivisions of Sub-zone C.

2. Public Street Lighting Improvements

- Public street lighting within Tract 28460;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Zone #11 (Previously part of VRPD and CSA 103)

This Zone consists of lots, parcels and subdivisions of land located within five single-family residential developments identified as Tracts 27348, 24159-00, 24159-01, 24159-02 and 24159-03. The properties within this Zone were originally part of Valley-wide Recreation and Park District (VRPD) for landscape improvements and County Service Area 103 (CSA 103) for street lighting and the assessments for the various improvements associated with these developments were established by these agencies. These properties were annexed to the City in fiscal year 2002/2003 and the improvements and assessments previously administered by these agencies were converted to a City administered landscaping and lighting district. The

improvements and assessments associated with these various parcels and subdivisions are now identified as two separate Sub-zones within Zone 11:

- Sub-zone A — Highway 79 (Tracts 27348 and 24159-01);
- Sub-zone B — Hunter Road (Tracts 24159, 24159-02 and 24159-03).

This Zone and the Sub-zones therein are generally located south of Hunter Road and west of Winchester Road. The properties within the Zone include a total of two hundred seventy-six (276) single-family residential parcels and landscape easements identified as:

- Sub-zone A — Tract 27348 includes one hundred twelve (112) single-family residential parcels and Tract 24159-01 includes seven (7) single-family residential parcels;
- Sub-zone B —, Tract 24159 includes ninety-three (93) single-family residential parcels; Tract 24159-02 includes twelve (12) single-family residential parcels; and Tract 24159-03 includes fifty-two (52) single-family residential parcels.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

Sub-zone A — Highway 79

1. Landscape Improvements

- Approximately 78,487 square feet of parkway, entryway, and median landscaping (Streetscape) associated with the development of properties within Tracts 27348 and 24159-01 (Sub-zone A).

2. Public Street Lighting Improvements

- Public street lighting within Tracts 27348 and 24159-01;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-zone B — Hunter Road

1. Landscape Improvements

- Approximately 25,960 square feet of parkway, entryway, and median landscaping (Streetscape) associated with the development of properties within Tracts 24159, 24159-02 and 24159-03 (Sub-zone B).

2. Park and Recreational Improvements

- Approximately 171,218 square feet of active parkland associated with the development of properties within Tracts 24159, 24159-02 and 24159-03 (Sub-zone B).

3. Public Street Lighting Improvements

- Public street lighting within Tracts 24159, 24159-02 and 24159-03;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Zone #12 (Warm Springs)

This Zone consists of lots, parcels and subdivisions of land located within specific residential subdivisions in the area commonly referred to as the Warm Springs Area. The properties within

this Zone were originally part of County Service Area 143 (CSA) and the County established the assessments for the various improvements associated with these developments. These properties were annexed to the City in fiscal year 2002/2003 and the improvements and assessments previously administered by CSA 143 were converted to a City administered landscaping and lighting district. The improvements and assessments associated with these parcels and subdivisions are now identified as six separate Sub-zones within Zone 12:

- Sub-Zone A — Tracts 29396, 29397, 29398, 29218, 23628, 28184, 23246 and 23246-1;
- Sub-Zone B — Tracts 23626, 23627, 23627-1, 23628-1 and 23628-2;
- Sub-Zone C — Tracts 28778 and 29144;
- Sub-Zone D — Tracts 29111 and 29111-1;
- Sub-Zone E — Tracts 23629 and 23629-1;
- Sub-Zone F — Tracts 29120, 28674, 28423 and 28733.

This Zone and the Sub-zones therein are generally located south of Murrieta Hot Springs Road and west of Winchester Road along the Margarita Road corridor. The properties within the Zone include a total of one thousand nine hundred seven (1,907) assessable single-family residential parcels, 60 landscape easements and parkland parcels.

- Sub-zone A — Tracts 29396, 29397, 29398, 29218, 23628, 28184, 23246 and 23246-1 includes nine hundred one (901) single-family residential lots;
- Sub-zone B — Tracts 23626, 23627, 23627-1, 23628-1 and 23628-2 includes four hundred eighteen (418) single-family residential parcels;
- Sub-zone C — Tracts 28778 and 29144 includes one hundred sixty-seven (167) single-family residential parcels;
- Sub-zone D — Tracts 29111 and 29111-1 includes one hundred twenty-five (125) single-family residential parcels;
- Sub-zone E — Tracts 23629 and 23629-1 includes one hundred eight (108) single-family residential parcels;
- Sub-zone F — Tracts 29120, 28674, 28423 and 28733 includes one hundred eighty-eight (188) single-family residential parcels.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments include the acquisition of land and construction of Torrey Pines Park. The park consists of eight (8) acres of open turf, ball fields, a Tot Lot and a shade shelter with picnic tables. The park is located at Torrey Pines Rd and Silver Oaks Drive and was completed in fiscal year 2011/2012. The Zone improvements may include, but are not limited to the following:

Sub-zone A

1. Landscape Improvements

- Approximately 149,371 square feet of streetscape landscaping (parkways, entryways, and medians) associated with Tracts 29396, 29397, 29398, 29218, 23628, 28184, 23246 and 23246-1 of Sub-zone A.

2. Public Street Lighting Improvements

- Public street lighting within Tracts 29218, 23628, 28184, 23246 and 23246-1;

- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-zone B

1. Landscape Improvements

- Approximately 75,817 square feet of streetscape landscaping (parkways, entryways, and medians) associated with Tracts 23626, 23627, 23627-1, 23628-1 and 23628-2 of Sub-zone B.

2. Park and Recreational Improvements

- Approximately 171,218 square feet of active parkland in Zone B.

3. Public Street Lighting Improvements

- Public street lighting within Tracts 23626, 23627, 23627-1, 23628-1 and 23628-2;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-zone C

1. Landscape Improvements

- Approximately 85,025 square feet of streetscape landscaping (parkways, entryways, and medians) associated with Tracts 28778 and 29144 of Sub-zone C.

2. Public Street Lighting Improvements

- Public street lighting within Tracts 28778 and 29144;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-zone D

1. Landscape Improvements

- Approximately 102,180 square feet of streetscape landscaping (parkways, entryways, and medians) associated with Tracts 29111 and 29111-1 of Sub-zone D.

2. Public Street Lighting Improvements

- Public street lighting within Tracts 29111 and 29111-1;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-zone E

1. Landscape Improvements

- Approximately 68,190 square feet of streetscape landscaping (parkways, entryways, and medians) associated with Tracts 23629 and 23629-1 of Sub-zone E.

2. Public Street Lighting Improvements

- Public street lighting within Tracts 23629 and 23629-1;

- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Sub-zone F

1. Landscape Improvements

- Approximately 62,674 square feet of streetscape landscaping (parkways, entryways, and medians) associated with Tracts 29120, 28674, 28423 and 28733 of Sub-zone F.

2. Public Street Lighting Improvements

- Public street lighting within Tracts 29120, 28674, 28423 and 28733;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated with properties in the Sub-zone.

Zone #13 (Rancho Mira Mosa)

This Zone consists of lots, parcels and subdivisions of land located in the development known as “Rancho Mira Mosa” Tracts 23486, 23486-1, 23486-2, 23486-3, and 23486-4. The Zone is generally located north of Hunter Road and west of Winchester Road. The Zone is comprised of five hundred twenty-two (522) subdivided single-family residential lots, and twenty-four (24) landscape easements, parkland and open space area parcels.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Parkway landscaping along the north side of Hunter Road and along Via Mira Mosa and one landscaped median on Via Mira Mosa by Hunter Road;
- Inter-parcel landscaping between two parcels east of Calle Lucia and between two parcels east of Sprucewood Lane.
- Slope area along the north side of Hunter Road;
- Slope area along the west side of Calle Andras between the parcels south of Broken Arrow Drive and north of Smokewood Drive;
- Slope area along the east boundary of the natural open space in the northwest section of the Zone boundary;
- Slope area along the southern side of Calle Andras;
- Slope area on the west side of the seven parcels below the reservoir site in the southwest corner of the Zone.

2. Park and Recreational Improvements

- The maintenance of Mira Mosa Park in the north eastern boundary of the Zone east of Via Mira Mosa and north of Calle Andras, including:
 - Lighting, equipment and facilities (i.e., tot-lot, ball field, restrooms, drinking fountain, sidewalks, landscaped areas and greenbelts);
- Park slope landscaping totaling approximately 37,225 square feet;
- Park turf landscaping totaling approximately 288,731 square feet.

3. Public Street Lighting Improvements

- Public street lighting within Tracts 23486, 23486-1, 23486-2, 23486-3, and 23486-4;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #14 (Sycamore Ranch)

The Zone consists of lots, parcels and subdivisions of land located in the development known as “Sycamore Ranch” Tract 23187. The Zone is generally located southwest of Washington Avenue, north of Calle Del Oro Oso and southeast of Clinton Keith Road. The Zone is comprised of three hundred one (301) single-family residential lots, and four (4) parcels comprising landscape easements and landscaped areas associated with the adjacent flood control channel.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Parkway landscaping along the southwest side of Washington Avenue, along the north side of Calle Del Oro Oso;
- Parkway landscaping along the entrances to Carlie Drive, Alexandra Drive, and Applewood Place;

2. Public Street Lighting Improvements

- Public street lighting within Tract 23187;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #15 (Greer Ranch)

The Zone consists of lots, parcels and subdivisions of land located in the development known as “Greer Ranch” Tracts 29640-1, 29640-2, 29640-3, 29640-4, 29640-5, 29640-6, 29640-7, 29640-8, 29640-9, and 29640-10. The Zone is generally located north of Clinton Keith Road, east of Interstates 15 and west of Highway 215 within City limits. The Zone is currently comprised of six hundred ninety-three (693) single-family residential lots and various landscape easements.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Streetscape landscaping totaling approximately 58,425 square feet along the Greer Road West right-of-way and the Greer Road East right-of-way.
- Slope landscaping totaling approximately 172,523 square feet along Nutmeg and Greer Road West.

Zone #16 (Mapleton)

The Zone consists of lots, parcels and subdivisions of land located in the development area known as “Mapleton” Tracts 28533-1 through 28533-10. The Zone is generally located south of Scott Road, north of Keller Road and east of Antelope Road. At the time this report was prepared, the County assessment roll indicates that the Zone is currently comprised of nine hundred forty-two (942) subdivided single-family residential lots and various landscaped easements and a neighborhood park.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 239,657 square feet of streetscape landscaping including the parkway landscaping along Mapleton Street, Menifee Road, Gladiolus Street, Poinsettia Street, and Keller Road at the entrance to Gladiolus Street.
- Irrigated drainage totaling approximately 693,335 square feet identified as Channel drainage along the northern boundary of the Zone and north of the neighborhood park.

2. Park and Recreational Improvements

- Neighborhood park and open space maintenance landscaping totaling approximately 459,606 square feet located south of Mapleton Street and north of Poinsettia Street and include landscaping, lighting, equipment and facilities (i.e., soccer field, baseball field, basketball court, sand volleyball court, amphitheater, picnic areas, concession stand and restroom facility);

3. Public Street Lighting Improvements

- Public street lighting within Tracts 28533-1 through 28533-10;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #17 (Country Gate)

The Zone consists of lots, parcels and subdivisions of land located in the development area known as “Country Gate” (Tracts 30273 and 31167) and Kenton Place (Tracts 30954 and 31956) which was annexed to this Zone in Fiscal Year 2008/09. The Zone is generally located south of Interstate 15, north of Washington Ave and west of Magnolia Street. The Zone is comprised of two hundred six (206) single-family residential lots and various landscape easements.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Streetscape maintenance along the streets within the Zone;
- Open space landscaping west of Nutmeg Street and north of Adams Avenue;

2. Public Street Lighting Improvements

- Public street lighting within Tracts 30273, 30954, 31167, and 31956;

- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #18 (Vineyards)

The Zone consists of the lots, parcels and subdivisions of land located in the development known as the “Vineyards” Tract 28903 and “Santa Rosa Estates” Tract 32050. The Zone is generally located east of Clinton Keith Road, south of Jefferson Avenue and west of Ivy Street. At the writing of this Report, the zone is comprised of one hundred twenty-two (122) subdivided single family residential parcels, eight (8) easement and open space parcels and twelve (12) vacant parcels that have not been fully subdivided but are planned to include an additional nine hundred sixty-nine (969) single-family residential parcels with various landscape easements, neighborhood parks and open space areas. Due to current development limitations, it has been determined that the twelve vacant parcels do not have access or a direct benefit from the improvements to be maintained for fiscal year 2024/2025 and only the existing subdivided single-family residential parcels receive special benefit from the Zone improvements. Therefore, for the purpose of calculating the assessments and the apportionment of special benefit, the twelve vacant parcels have been identified as “Special Case Parcels” and will not be assessed unless there is a change in the current development limitations.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Parkway landscape maintenance totaling approximately 413,042 square feet along the streets within the Zone excluding the private streets in the western portion of the Zone.
- Slope landscaping totaling approximately 2,707,643 square feet along most of the western portion of the Zone and other smaller portions of the remaining areas of the Zone.
- Streetscape maintenance areas located along Hayes Avenue and Vineyard Parkway, totaling approximately 28,747 square feet.

2. Park and Recreational Improvements

- Neighborhood park and open space landscaping totaling approximately 474,370 square feet located north of Kalmia and west of the Murrieta Creek area.

3. Public Street Lighting Improvements

- Public street lighting within Tracts 28903 and 32050;
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #19 (Murrieta Oaks)

The Zone consists of lots, parcels and subdivisions of land located in the subdivision area known as Murrieta Oaks, Tract 29448. The Zone is generally located south of Catt Road and west of State Highway 215. The Zone is comprised of five hundred thirty-eight (538) single-family residential lots and various landscape easements, neighborhood park and open space areas.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Streetscape maintenance located along: Burr Oaks Avenue, Carleton Oaks Street, Catt Road, Chittam Wood Place, Clinton Keith Road, Desert Willow Street, Greer Road, Laurelwood Avenue, Murrieta Oaks Avenue, Oak Glen Street, Pinyon Street, Silver Oak Terrace Place, Sweetspire Terrace Place, Thousand Oaks Place and Wax Myrtle Place;
- Irrigated slopes located throughout the Zone;
- Open space maintenance north of Carlton Oaks Street, north of Clinton Keith Road, north of Sweetspire Terrace Place, south of Clove Currant Lane, southeast of Thousand Oaks Place, and in the southern corner of the Zone;

2. Park and Recreational Improvements

- Park maintenance including landscaping, lighting, equipment and facilities (i.e., tot-lot, double basketball hoop, small amphitheater, park benches and shade structure) at the neighborhood park located north of Carlton Oaks Street and east of Murrieta Oaks Avenue;
- Park maintenance including landscaping, lighting, equipment and facilities (i.e., tot-lot, bench, shade structure, turf, trees and shrubs) at the pocket park located south of Sweetspire Terrace Place and Clove Current Lane;

3. Public Street Lighting Improvements

- Street lighting facilities within the Tract 29448; and,
- Public street lighting, traffic signals and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #20 (Blackmore Ranch)

The Zone consists of lots, parcels and tracts of land located in the subdivision area known as Blackmore Ranch. The subdivision contains the following single-family residential tracts: 24274, 24274-1 and 30867. The Zone is generally North of Clinton Keith Road, East of Interstate 15 and West of Interstate 215. The properties within the Zone include one hundred seventy-one (171) single-family residential parcels and various slopes, open space areas and one park.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 104,772 square feet of streetscape maintenance located along the residential streets located within the Zone;
- Irrigated slopes totaling approximately 581,874 square feet located throughout the Zone;

2. Park and Recreational Improvements

- Park maintenance of approximately 50,350 square feet including landscaping, lighting, equipment and facilities at a neighborhood park located within the Zone;

3. Public Street Lighting Improvements

- Street lighting facilities within the Zone; and
- Appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

Zone #21 (Murrieta Springs)

The Zone consists of lots, parcels and tracts of land located in the subdivision area known as Murrieta Springs. The subdivision contains the following single-family residential tract 29707. The zone is generally located West of Winchester Road, North of Hunter Road. The properties within the Zone include seven hundred sixty-six (766) single-family residential parcels, seven (7) commercial parcels, and various parkways, slopes, open space areas and three parks.

The improvements installed as part of the development of properties within this Zone or for the benefit of those properties and to be maintained and funded entirely or partially through annual special benefit assessments may include, but are not limited to the following:

1. Landscape Improvements

- Approximately 245,545 square feet of streetscape maintenance located along the residential streets located within the Zone;
- Irrigated slopes totaling approximately 595,556 square feet located throughout the Zone;

2. Park and Recreational Improvements

- Park maintenance including landscaping, lighting, equipment and facilities of 193,869 square feet of neighborhood park located within the Zone;

3. Public Street Lighting Improvements

- Street lighting facilities within the Zone; and
- Appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

Zone #22 (US Homes)

The Zone consists of lots, parcels and tracts of land located in two subdivision areas known as US Homes. The subdivisions contain the following single-family residential tracts 30690 (LLD 22A) and 30691 (LLD 22B). Tract 30690 is generally located North of Robert Trent Jones Parkway, South of Hunter Road, East of Masters Drive and West of Highway 79 North (Winchester Road). Tract 30691 is generally located North of Murrieta Hot Springs Road, South of Robert Trent Jones Parkway, East of Masters Drive and West of Highway 79 North (Winchester Road). The properties within the Zone include one hundred six (106) single-family residential parcels, parkways, slopes, and open space areas.

The purpose of the Zone is to ensure the ongoing maintenance, operation and servicing of street lighting improvements installed in connection with the development of parcels within the Zone. A private homeowner's association related to each tract will maintain local landscaping improvements. These improvements may include, but are not limited to, electrical energy, lighting fixtures, poles, meters, conduits, electrical cable, associated appurtenant facilities associated with:

1. Public Street Lighting Improvements

- Proposed maintenance of eleven (11) new streetlights within Tract 30690;

- Proposed maintenance of eight (8) new streetlights and two (2) relocated streetlights located within Tract 30691.
- Public street lighting and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #23 (Creekside Village)

This Zone consists of the lots, parcels and subdivisions of land within the planned development known as Creekside Village, Parcel Map Number 30737, which encompasses an area of land totaling approximately one hundred forty-five acres (145.13 acres).

This development includes two hundred eighty-nine (289) single-family residential home sites, and two hundred sixty-seven (267) condominium units. The previously proposed eleven-acre school site has been developed into eighty-three (83) of the two hundred sixty-seven (267) condominiums. This development is located generally southeast of Jackson Avenue and southwest of Murrieta Hot Springs Road in the City.

The purpose of this Zone is to ensure the ongoing maintenance, operation and servicing of local landscaping and lighting improvements established or installed in connection with development of residential properties within Parcel Map Number 30737. The improvements installed as part of this development and to be maintained and funded entirely or partially through the zone assessments generally include, but are not limited to the following:

1. Landscaping Improvements

- Open Space areas totaling approximately 187,885 square feet;
- Streetscape maintenance located along portions of the residential streets located within the Zone totaling approximately 198,271 square feet; and,
- Slope maintenance areas totaling approximately 102,961 square feet.

2. Local Park and Recreational Improvements

- Park maintenance including landscaping, lighting, equipment and facilities at a neighborhood park located within the zone totaling approximately 98,686 square feet.

3. Public Street Lighting Improvements

- The street lighting within the residential subdivisions within the zone; and,
- Public street lighting and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the zone.

Zone #24 (Springbrook/Murrieta Meadows)

This Zone consists of the lots, parcels and subdivisions of land within the planned development known as "Springbrook/Murrieta Meadows," Parcel Map Numbers 16205 and 9922, which encompasses an area of land totaling approximately twenty-five acres (25.21 acres).

This Zone has developed into one hundred eleven (111) single-family residential home sites, a 9,958 sq. ft. park, and 39,691 sq. ft. of streetscape. This planned development is located generally south of Keller Road, north of Brians Way, west of Menifee Road and east of Warner Lane.

The purpose of this Zone is to ensure the ongoing maintenance, operation and servicing of local landscaping and lighting improvements established or installed in connection with development of residential properties within Parcel Map Numbers 16205 and 9922. The

improvements installed as part of this development and to be maintained and funded entirely or partially through the zone assessments generally include, but are not limited to the following:

1. Landscaping Improvements

- Streetscape maintenance located along portions of the residential streets located within the zone totaling approximately 39,691 square feet.

2. Local Park and Recreational Improvements

- Park maintenance including landscaping, lighting, equipment and facilities at a neighborhood park located within the zone totaling approximately 9,958 square feet.

3. Public Street Lighting Improvements

- The street lighting within the residential subdivisions within the Zone; and,
- Public street lighting and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #25 (Alderwood – Formerly Golden Cities)

This Zone consists of the lots, parcels and subdivisions of land within the planned development known as Alderwood (formerly Golden Cities), Tentative Tract Map Number 28532, which encompasses an area of land totaling approximately two hundred thirty-seven (237) acres, and Tract 32718 which encompasses approximately four and one-half acres (4.49 acres.)

The development was planned to include at build-out: four-hundred ninety-five (495) single-family residential home sites on approximately 120 acres; 13.0 acres of neighborhood park; 64.6 acres of detention basin and open space area; a fire station site (4.23 acres); a business park site and a commercial site (34.6 acres). The completed 2019 annexation of Tract 32718 into the Zone (Sub-zone A) added an additional planned ten (10) single-family residential homes for a total of five-hundred five (505) single-family residential homes at build-out. This development is generally located east of I-215 and Antelope Road, west of Menifee Road, north of Baxter Road, and south of Keller Road and Brians Way. This Zone is entirely within the City and includes two Sub-zones of benefit generally described as:

- Sub-zone A — encompasses the five-hundred five (505) single-family residential properties within the zone. The residential properties within Sub-zone A receive special benefit and shall be proportionately assessed for the costs and expenses associated with maintaining and servicing the landscaping and lighting improvements provided by the Zone including various parkways and irrigated slopes within the street right-of-ways; irrigated parkways and slopes adjacent to the open space areas; the neighborhood park improvements and facilities; and the streetlights located throughout the Zone.
- Sub-zone B — encompasses the ten (10) non-residential properties of the zone along Antelope Road and Baxter Road, including the proposed 16.6-acre commercial site; the proposed 20.33-acre business park; and the 3.62-acre fire station site. These non-residential properties (Sub-zone B), receive special benefit and shall be proportionately assessed for the costs and expenses associated with maintaining and servicing the landscaping along Baxter Road between Antelope Road and Menifee Road including the parkways and irrigated slopes on both sides of the street from Antelope Road to Whitewood Road; the north side of the street from Whitewood Road to Menifee Road, and the irrigated slopes adjacent to the fire station. These non-residential properties also receive special benefit and shall be proportionately assessed for the costs and expenses associated with maintaining and servicing the irrigated slopes adjacent to the detention basin at the corner of Baxter Road and Southwood Avenue; and the public streetlights along Antelope Road and Baxter Road.

The purpose of this Zone is to ensure the ongoing maintenance, operation and servicing of the local neighborhood park; irrigated landscape improvements within the street right-of-ways and areas adjacent to the open space; as well as the street lighting established or installed in connection with development of residential and commercial properties within Tentative Tract Map Number 28532 and 32718. The improvements installed as part of this development and to be maintained and funded in whole or in part through the Zone assessments generally include, but are not limited to the following:

1. Landscape Improvements

Streetscape (parkway) landscaped areas within the public right-of-ways and dedicated to the City for maintenance totaling approximately 218,380 square feet of landscaped area that generally includes, but not limited to:

- Both sides of Baxter Road between Antelope Road and Whitewood Road. The costs and special benefits of these improvements are proportionally allocated to properties in both Sub-zone A and Sub-zone B;
- The north side of Baxter Road between Whitewood Road and Menifee Road. The costs and special benefits of these improvements are proportionally allocated to properties in both Sub-zone A and Sub-zone B;
- Both sides of Whitewood Road between Baxter Road and the northern boundary of Tract 28532-3 (the northern boundary of this zone). The costs and special benefits of these improvements are proportionally allocated to the residential properties within Sub-zone A; and
- Various parkway locations dispersed throughout the residential neighborhoods within the public rights-of-way between the street and open space access points, and the street and property line adjacent to the side-yard of corner lots, which may include but is not limited to locations on Southwood Avenue, Cottage Way, Merced Ranch Court, Desert Varnish Way, Oakwood Lane, Triple C Ranch Road, Midland Avenue, Star Jasmine Place, Silversprings Place, Teaberry Place, Ivy Springs Way, Cloud Way, Barnswallow Way, Carina Place, Dorado Lane, Bunchgrass Lane, Clearview Street, Harris Hawk Lane, Prairie Creek Place, Mountain Quail Place, Thistlewood Avenue, Falls View Way, Yellow Sage Court, Swordfern Place, Basketbrush Court, Faircrest Street, Coastal Sage Street, Meadowlark Lane, Ironwood Court, and Sweet Broom Lane. The special benefit cost and expenses associated with these improvements are proportionally allocated to the residential properties within Sub-zone A.

Irrigated slope areas within the public right-of-ways and dedicated to the City for maintenance totaling approximately 263,700 square feet of landscaped area that generally includes, but not limited to:

- The slopes located around the perimeter of the fire station lot. The costs and special benefits of this area are proportionally allocated to only the non-residential properties within Sub-zone B;
- The slopes adjacent to the parkways along both sides of Baxter Road between Antelope Road and Whitewood Road. The costs and special benefits of these improvements are proportionally allocated to properties in both Sub-zone A and Sub-zone B;
- The slopes adjacent to the parkways along the west side of Whitewood Road between Baxter Road and the northern boundary of this zone. The costs and special benefits of these improvements are proportionally allocated to the residential properties within Sub-zone A;
- The slopes adjacent to the parkways along both sides of Southwood Drive between Baxter Road and Triple C Ranch Road. The costs and special benefits of these

improvements are proportionally allocated to the residential properties within Sub-zone A;

- The slopes adjacent to the parkways along both sides of Clearview Drive between Whitewood Road and Prairie Creek Place. The costs and special benefits of these improvements are proportionally allocated to the residential properties within Sub-zone A;
- The slopes adjacent to the parkways along both sides of Meadowlark Lane between Whitewood Road and the northern boundary of the Zone. The costs and special benefits of these improvements are proportionally allocated to the residential properties within Sub-zone A;
- The slopes adjacent to the parkways along both sides of Meadowlark Lane between Whitewood Road and the northern boundary of the Zone. The costs and special benefits of these improvements are proportionally allocated to the residential properties within Sub-zone A; and
- Various slopes dispersed throughout portions of the residential development including slope areas adjacent to various street parkways, downward slopes between the residential lots and the open space areas, and the slopes adjacent to the neighborhood park. The costs and special benefits of these improvements are proportionally allocated to the residential properties within Sub-zone A.

2. Park and Recreational Improvements

A local neighborhood park site located on the northeast corner of Baxter road and Whitewood Road will be maintained within the Zone. The park site encompasses a total area of approximately 261,200 square feet that may include but is not limited to:

- Various landscape amenities including trees, plant material, sod, irrigation systems, sidewalks and drainage facilities; and
- Various recreational facilities that may include ball fields, playground equipment, play courts, public restrooms, signs and associated appurtenant.

The costs and special benefits of the park and recreational facilities to be operated, maintained and serviced are proportionally shared by the residential properties within Sub-zone A.

3. Public Street Lighting Improvements

- Public streetlights on each of the streets within and adjacent to the properties within the Zone including arterial streets, collector streets and residential streets; and,
- Lighting facilities within the neighborhood park including, ornamental lighting, security lighting and recreational lighting for the ball fields and courts.

The costs and special benefits of the various public lighting improvements are proportionally allocated to properties within both Sub-zone A and Sub-zone B of the zone.

Zone #26 (Murrieta Fields / Oakmont)

This Zone consists of the lots, parcels and subdivision of land within the development known as Murrieta Fields/Oakmont, Tract Number 31168, which encompasses an area of land totaling approximately eighteen acres (17.8 acres).

This development includes ninety-six (96) single-family residential home sites and 10,451 sq. ft. of streetscape. This development is located generally south of Keller Road, north of Brians Way, west of Menifee Road and east of Meadowlark Lane.

The purpose of this Zone is to ensure the ongoing maintenance, operation and servicing of local landscaping and lighting improvements established or installed in connection with

development of residential properties within Tract Number 31168. The improvements installed as part of this development shall be maintained and funded entirely or partially through the Zone assessments.

1. Landscaping Improvements

- Streetscape maintenance areas associated with the Zone, totaling approximately 10,451 square feet.

2. Public Street Lighting Improvements

- The street lighting within the residential subdivision of the Zone; and,
- Public street lighting and other public lighting facilities on the streets surrounding or adjacent to the development and other public areas associated or necessary for development of properties within the Zone.

Zone #27 (Hunter's Ridge)

This Zone consists of the lots, parcels and subdivision of land within the development known as Hunter's Ridge, Tract Number 31878, which encompasses an area of land totaling approximately ninety-one acres (90.56 acres).

This development includes one-hundred thirteen (113) single-family residential home sites and associated public areas and easements identified on the approved Hunter's Ridge – Tract 31878 subdivision. This development is located generally southeast of Los Alamos Road, north of and adjacent to Hunter Road, and west of Calle de Amor.

The purpose of this Zone is to ensure the ongoing maintenance, operation and servicing of local landscaping and lighting improvements established or installed in connection with development of properties within Hunter's Ridge (Tract 31878). These improvements generally include non-irrigated open space areas; streetscape landscaping; slope landscaping; open space fuel modification areas; drainage easement (bio-swale); local park improvements; and public street lighting within and associated with the development of properties within Hunter's Ridge (Tract 31878).

1. Landscaping Improvements

- Non-irrigated open space area totaling approximately 5,203 square feet, generally located south of Rangeview Drive and east of Conejo Avenue, between lots 18 and 20 of Tract 31878; and
- Streetscape (parkway) area totaling approximately 4,435 square feet, including:
 - 1,935 square feet located south of Rangeview Drive and east of Conejo Avenue, between lots 18 and 20 of Tract 31878;
 - 2,500 square feet located north of Hunter Road, along the south sides of lots 51, 77, 78, 97, 98 and 113 of Tract 31878, and along Golden Eagle Avenue on the east side of lot 50 of Tract 31878; and
- Irrigated slope area totaling approximately 56,054 square feet, including:
 - 7,672 square feet located north of Rangeview Drive, between lots 21 and 22 of Tract 31878;
 - 4,529 square feet located east of Mockingbird Avenue and north of Hunter Road, adjacent to lots 1 through 5 of Tract 31878;
 - 37,473 square feet located in the southern portion of the Zone, south of Hunter Road and lots 47 through 50 of Tract 31878;

- 6,380 square feet located in the southern portion of the Zone along Golden Eagle Avenue and Hunter Road within Tract 31878; and
- Fuel modification area totaling approximately 139,266 square feet, including:
- 73,508 square feet of non-irrigated fuel modification/open space located directly north of the residential lots of Tract 31878;
- 65,758 square feet of irrigated fuel modification/open space generally located on the west side of the development, adjacent to lots 38, 39, 46, 47 and 114 of Tract 31878; and
- Drainage easement (bio-swale) totaling approximately 9,590 square feet located across lot 31 of Tract 31878, near the center of the Zone.

2. Park and Recreational Improvements

- Park Improvements generally located south of Hunter Road and lots 47 through 50 of Tract 31878 which encompasses an area totaling approximately 121,776 square feet comprised of both landscape improvements and recreational facilities. The recreational improvements may include, but are not limited to, the maintenance and care of sport fields and equipment; courts; playground equipment; park lighting; restrooms or other public facilities; signs; and hardscapes within the park.

3. Public Street Lighting Improvements

- Public street lighting located within Tract 31878; and
- Public street lighting and other public lighting facilities on the streets surrounding or adjacent to Tract 31878 and other public areas associated with or necessary for the development of properties within the Zone.

Zone #28 (Lantana)

This Zone consists of the lots, parcels and subdivision of land within the development known as Lantana, Tract Number 32266, which encompasses an area of land totaling approximately forty-two acres (41.56 acres).

This development of one-hundred and five (105) parcels encompasses ninety-five (95) single-family residential home sites, associated public areas and easements identified for the approved Lantana — Tract 32266 subdivision.

The purpose of this Zone is to ensure the ongoing maintenance, operation and servicing of local landscaping and lighting improvements established or installed in connection with development of properties within Lantana (Tract 32266). These improvements include, but are not limited to irrigated open space areas; non-irrigated open space or fuel modification areas; streetscape landscaping; slope landscaping; drainage easement areas and/or detention basins (both irrigated and non-irrigated); trails; and public street lighting within and associated with the development of properties within Lantana (Tract 32266).

1. Landscaping Improvements

- Non-irrigated open space area totaling approximately 59,462 square feet;
- Irrigated open space area totaling approximately 15,384 square feet;
- Streetscape (parkway) area totaling approximately 73,223 square feet;
- Slope area totaling approximately 81,323 square feet;
- Irrigated Detention Basin area totaling approximately 61,042 square feet;
- Non-Irrigated Detention Basin area totaling approximately 21,160 square feet;

- Dirt and gravel (“DG”) trail along sidewalk totaling approximately 16,403 square feet generally located along Meadowlark Road within Tract 32266.

2. Public Street Lighting Improvements

- Public street lighting located within Tract 32266; and
- Public street lighting and other public lighting facilities on the streets surrounding or adjacent to Tract 32266 and other public areas associated with or necessary for the development of properties within the Zone.

Zone #29 (Gallery Estates)

This Zone consists of the lots and parcels of land within the residential development known as Gallery Estates (Tract 34250). This residential subdivision is generally located southwest of Washington Avenue and northwest of Vineyard Parkway on the southwest side of Douglas Avenue between Fullerton Road and Pomerado Court.

The territory within the District totals approximately seven acres (7.48 acres) and is comprised of thirteen (13) parcels identified on the Riverside County Assessor’s Parcel Number (APN) Maps as Book 906, Page 270, Parcels 062 through 074. Within this territory, parcels 906-270-062 through 906-072-071 are identified as planned Single-family Residential properties (10 residential units) and the remaining three parcels are considered Exempt properties that are not subject to assessment. Specifically, these three Exempt properties include:

- Parcels 906-270-072 (0.080 acres) and 906-270-074 (0.150 acres) which are identified as Homeowner Association easement properties adjacent to Dove Creek Court within Tract 34250. These two parcels are restricted by utility easements and cannot be developed independently and as such, these two parcels do not receive any special benefit from the improvements and are therefore excluded (exempt) from the District assessments;
- Parcel 906-270-073 (0.320 acres) incorporates a detention basin for the development. This basin is to be planted with California native material and will be maintained by the Homeowner Association established for this development and not maintained as part of the District improvements. However, being similar in nature to the landscape improvement areas associated with this District, this detention basin is excluded (exempt) from the District assessments.

The purpose of this Zone is to provide funding for the continued maintenance, operation and servicing of the local landscape improvements within the public right-of-ways established or installed in connection with development of properties within Gallery Estates (Tract 34250) that provide a particular and distinct benefit (special benefit) to those properties.

1. Landscaping Improvements

- The parkway landscaping behind the sidewalk on the southwest side of Douglas Avenue adjacent to the Gallery Estates (Tract 34250), from the northwest boundary line of Tract 34250 to the corner parkway return area at Dove Creek Court totaling approximately 1,873 square feet;
- The corner parkway return area behind the sidewalk on the northwest corner of Dove Creek Court and Douglas Avenue, adjacent to Lot 1 of Tract 34250 totaling approximately 256 square feet;
- The parkway landscaping behind the sidewalk on the northwest side of Dove Creek Court adjacent to Lot 1, from the corner parkway return area to the mid-point of Lot 1, a distance of approximately 40 feet, totaling approximately 247 square feet of landscaped area;

- The corner parkway return area behind the sidewalk on the southwest corner of Dove Creek Court of Douglas Avenue, adjacent to Lot 10 of Tract 34250 totaling approximately 256 square feet;
- The parkway landscaping behind the sidewalk of the southwest side of Douglas Avenue adjacent to the Gallery Estates (Tract 34250), from the corner parkway return area at Dove Creek Court to the southeast boundary line of Tract 34250 totaling approximately 501 square feet.

Zone #30 (Murrieta 64 – KB Homes)

This Zone consists of the lots and parcels of land within the residential development known as Murrieta 64 – KB Homes (Tract 31467). The residential subdivision is located on the northeast side of Washington Avenue at Fullerton Road, which is generally located northwest of Davenport Way and Lemon Street and southeast of Nighthawk Way.

The territory within the District totals approximately six acres (5.750 acres) and is comprised of sixty-four (64) planned single-family residential properties currently identified on the Riverside County Assessor's Parcel Map 906-04 and Condominium Map 906-042.

It is the desire of KB Homes (the developer of Tract 31467,) the City, and the Tract 31467 HOA that the Tract 31467 HOA be responsible for the funding, maintenance and operation of improvements and facilities for the Zone. The purpose of this Zone is to provide a funding mechanism for the continued maintenance, operation, and servicing of the local improvements within the public right-of-ways established or installed in connection with development of properties within Murrieta 64 – KB Homes (Tract 31467) that provide a particular and distinct benefit (special benefit) to those properties in the event that the Tract 31467 HOA is dissolved or does not maintain the improvements to City standards.

- Landscaping improvements that may be funded and assessed may include, but are not limited to: turf, shrubs and plants; trees; ground cover (both hardscape and vegetation); weed and vector control; irrigation and drainage systems; related sidewalks; entryway monuments or other ornamental structures and signs; and associated appurtenant facilities located within the street right-of-way on Washington Avenue (between the curb and sidewalk) extending the full length of the development on either side of Petra Street (the entryway to Tract 31467 from Washington Avenue). This area incorporates approximately 3,092 square feet of landscaped/hardscape area comprised of various plantings and decorative river rock and serves in part as a drainage and water treatment area (filterra bioretention system) for the development.
- Excluded improvements are any streetlights within Tract 31467 and any landscaping improvements and appurtenant facilities located on private property, excluding those areas within the street right-of-way that may be owned by the Homeowner Association.

Zone #31 (Willow Springs)

This Zone consists of the lots and parcels of land within the residential development known as Willow Springs (Tract 36779) and the non-residential development known as Willow Springs Commerce Center (PM 36733), both part of the City's Adobe Springs Specific Plan. The development is generally located west of Winchester Road, north of Via Mira Mosam and southwest of Benton Road. It is bordered by the subdivision known as Murrieta Springs to the south and west.

The territory within the District totals approximately fifty acres (49.71 acres) of which approximately thirty-three acres are planned to be developed into taxable property. The residential development is planned for two-hundred eighty-three (283) Single-Family Residential properties. The non-residential parcels are planned for a 9.48 acre commercial/industrial commerce center.

The purpose of this Zone is to provide funding for the continued maintenance, operation, and servicing of the local street lighting and landscaping improvements established or installed in connection with development of properties within Willow Springs that provide a particular and distinct benefit (special benefit) to those properties.

1. Landscaping Improvements

- The parkway areas located behind the sidewalk and the sidewalk itself on the northwest side of Winchester Road running the length of Willow Springs development. (Approximately 63,902 square feet of landscaped area, and 18,214 square feet of sidewalk.)

2. Public Street Lighting Improvements

- Public street lighting and other public lighting facilities along the northwest side of Winchester Road bordering Willow Springs development and other public areas associated with or necessary for the development of properties within the District.

3. Excluded Improvements

- Open space parcel 963-070-062
- Homeowner Association maintenance areas, located throughout the residential development, including parks, play areas, slopes, open areas, and community amenities.
- The Eastern Municipal Water District lift station and lift station site.
- The estimated 2.13 acres of commercial area entry streetscape, and 1.34 acres of commercial area slopes.

III. 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 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 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 formula used for calculating assessments in each Zone of the Consolidated District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

In addition, pursuant to the Constitution (with some exceptions) a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits are assessable, and the Consolidated District must separate the general benefits from the special benefits. Therefore, in compliance with these assessment requirements, only assessments that are identified as either “Exempt Assessments” or “Special Benefit Assessments” are assessed. Improvements considered a “General Benefit” have been eliminated from the Consolidated District assessments.

B. Benefit Analysis

Each of the proposed improvements, the associated costs and assessments have been reviewed, identified and allocated based on special benefit pursuant to the provisions of the Constitution and 1972 Act. Improvements associated with the Consolidated District have been identified as necessary, required and/or desired for the orderly development of the properties within the Consolidated District to their full potential, consistent with the proposed development plans and applicable portions of the City General Plan. 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 (method of assessment) is based on the premise that each assessed parcel within the Consolidated District receives special benefits from the improvements. The desirability and security of properties is enhanced by the presence of street lighting, well maintained landscaping, parks and open space areas in close proximity to those properties.

The special benefits associated with landscaping, parks, trails and open space improvements are specifically:

1. Enhanced desirability of properties through association with the improvements.
2. Improved aesthetic appeal of properties providing a positive representation of the area.

3. Enhanced adaptation of the urban environment within the natural environment from adequate green space, parks, trails, open space areas and landscaping.
4. Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention.
5. Increased sense of pride in ownership of property within the Consolidated District resulting from well-maintained improvements associated with the properties.
6. Enhanced quality of life and recreational opportunities through well maintained recreational facilities, equipment, green belts and trails.
7. Reduced criminal activity and property-related crimes (especially vandalism) against properties in the Consolidated District through well-maintained surroundings and amenities including abatement of graffiti.
8. Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

1. Enhanced deterrence of crime and the aid to police protection.
2. Increased nighttime safety on roads and streets.
3. Improved ability of pedestrians and motorists to see.
4. Improved ingress and egress to property.
5. Reduced vandalism and other criminal act and damage to improvements or property.
6. Improved traffic circulation and reduced nighttime accidents and personal property loss.
7. Increased promotion of business during nighttime hours in the case of commercial properties.

The preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the Consolidated District. Although the improvements include public parks, streets and other amenities available or visible to the public at large, the improvements provided and maintained by the Consolidated District are local improvements and the construction and installation of these improvements were only necessary for the development of properties within the Consolidated District and were not required nor necessarily desired by any properties or developments outside the various Zone boundaries. Therefore, any public access or use of the improvements by others is incidental, and there is no measurable general benefit to properties outside the Consolidated District and the respective Zones therein or to the public at large.

C. Assessment Methodology

The methods of apportionment utilized for the Consolidated District calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within each respective Zone. The special benefit received by each lot or parcel is equated to the overall land use of the parcel based on the parcel's actual land use or proposed planned development and is reliant upon the special benefit received from the improvements planned or existing within the Consolidated District and each Zone therein.

To identify and determine the special benefit to be received by each parcel, it is necessary to consider the entire scope of the improvements associated with each Zone as well as individual property development within that Zone. The costs associated with the improvements shall be

fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the Constitution 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 each Zone of the Consolidated District as well as the proposed land use of each property as compared to other parcels that benefit from those specific improvements.

Equivalent Benefit Units:

In order to equitably apportion the cost of the improvements to each parcel, it is necessary to establish a correlation between the different properties and types of properties that benefit from those improvements. The Equivalent Benefit Unit ("EBU") method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of each parcel's land use type, size and development status.

Most of the Zones are comprised primarily or entirely of subdivided residential properties or planned residential subdivisions with just a few exceptions including Zone 3, which is comprised of commercial/industrial properties only. Therefore, the method of apportioning assessments utilizes the single-family home site as the basic unit of assessment. A single-family home site is assigned one EBU and other land uses within the Consolidated District are assigned proportional EBU's 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 the single-family home site (Except for Zone 3). Although an Equivalent Benefit Unit method of apportionment is also applicable to properties within Zone 3, because this Zone is comprised of commercial/industrial properties only, the weighting factors applied in this Zone are slightly different than the weighting factors used for non-residential properties in other Zones.

For non-residential properties (zoned for commercial or industrial use), it has been determined that the most appropriate measure of special benefits derived from Consolidated District improvements is best represented by each parcel's proportional acreage. Although street front footage or building square footage are sometimes used as a measure of special benefit for non-residential properties, these standards of identifying proportional benefit can create inequities in apportioning the overall improvement costs. For example, an apportionment based on front footage alone overly weights corner properties and under-weights properties commonly referred to as flag parcels. The use of building square footages typically excludes properties that have not been developed, and alone is not a good indicator of overall property benefits with respect to landscaping and lighting improvements. However, the use of a parcel's acreage provides a fair and reasonable reflection of each parcel's benefit from the improvements by accounting for both the average front footage and average building footprint (square footage) that a commercial or industrial property would typically have. Therefore, in the Consolidated District, the EBU's assigned to non-residential properties are based on the total number of residential units that have historically been constructed on that same acreage in the City (estimated at 4 units per acre). However, for Zone 3 this weighting comparison to residential properties is not necessary since the Zone is comprised of non-residential properties only. It has been determined that the proportional benefit to each parcel in Zone 3 is directly related to the parcel's gross acreage (including their possessor interest in any common areas) and since the improvements benefit assessable properties in the Zone, a distinction between developed and undeveloped property is not appropriate.

The following identifies the various land use designations and application of EBU's currently used for apportioning improvement costs amongst properties within the Consolidated District and Zones therein:

EBU Application by Land Use:

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 to which other land use types are compared and weighted (i.e. Equivalent Benefit Unit EBU).

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 is assessed 1.0 EBU per unit.

Planned Residential Development — This land use is defined as any property not fully subdivided with a specific number of proposed residential lots to be developed on the parcel. This land use type is assessed at 1.0 EBU per planned (proposed) residential lot.

Vacant Residential Property — This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 0.5 EBU per acre. Parcels less than 2 acres are assigned a minimum of 1.0 EBU. Parcels over 100 acres are assigned a maximum of 50 EBU.

Vacant Non-Residential Property— This land use is defined as property currently zoned for commercial or industrial use, but not specifically approved for commercial or industrial development. This land use is assessed at 1.0 EBU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EBU. Parcels over 50 acres are assigned a maximum of 50 EBU.

Developed Non-Residential Property — This land use is defined as property developed for either commercial or industrial use. This land use type is assessed at 4.0 EBU per gross acre except in Zone 3. Parcels less than 0.25 acres are assigned a minimum of 1.0 EBU and there is no maximum acreage cap, as is the case with Vacant Non-residential Property. In Zone 3 Developed Non-residential properties are assessed at 1.0 EBU per gross acre including any possessor interest in a common area.

Planned Non-Residential Development — This land use is defined as any property designated for commercial or industrial use for which specific development plans have been submitted or approved, or were included and identified as part of a specific commercial or industrial development project, but for which development of the property has not commenced or completion is not anticipated prior to the end of the fiscal year. This land use type is assessed at 2.0 EBU per gross acre except in Zone 3. Parcels less than half an acre are assigned a minimum of 1.0 EBU and there is no maximum acreage cap. In Zone 3 Planned Non-residential properties are assessed at 1.0 EBU per gross acre including any possessor interest in a common area.

Recreational or Limited Non-Residential Use — This land use is defined as property used for recreational or commercial use that is not part of the improvements provided by the Consolidated District. This land use classification may include, but is not limited to golf courses, commercial parking lots or commercial properties for which less than ten percent of the total acreage has been developed. This land use is assessed at 2.0 EBU per gross acre. Parcels less than half an acre are assigned a minimum of 1.0 EBU and there is no maximum acreage cap.

Exempt Parcels — This land use identifies properties that are not assessed and are assigned 0.00 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, open space areas and right-of-ways including greenbelts and parkways; utility right-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed; park properties and other publicly owned properties that are part of the

Consolidated District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

Special Cases — In 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 types, land use code designations, the Equivalent Benefit Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel’s individual EBU.

Land Use Codes and Equivalent Benefit Units		
Property Type	Equivalent Benefit Unit	Multiplier
Single-family Residential	1	Unit/Lot/parcel
Multi-family Residential	1	Units/Dwelling Units
Planned Residential Development	1	Planned Residential Lot
Vacant Residential Property	0.5	Acreage
Vacant Non-Residential Property	1	Acreage
Developed Non-Residential Property (Excluding Zone 3)	4	Acreage
Developed Non-Residential Property (Zone 3 Only)	1	Acreage
Planned Non-Residential Development (Excluding Zone 3)	2	Acreage
Planned Non-Residential Development (Zone 3 Only)	1	Acreage
Recreational or Limited Non-Residential Use	2	Acreage
Exempt	0	Parcel

The benefit formula applied to parcels within the Consolidated District is based on the preceding EBU analysis. Each parcel's EBU correlates the parcel’s special benefit received as compared to other parcels benefiting from the improvements.

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 individual EBU's applied to parcels that receive a special benefit from the improvement. An assessment amount per EBU (Rate) for each improvement is established by taking the total cost of the improvement to be assessed and dividing that amount by the total number of EBU's of parcels benefiting from the improvement. This Rate is then applied back to each parcel’s individual EBU to determine the parcel’s proportionate benefit and assessment obligation for that improvement.

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

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

D. Assessment Range Formula

Any new or increased assessment requires certain noticing and meeting requirements. 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 Consolidated District costs and assessments. For the existing, new or increased assessments described in this Report, property owner protest ballot proceedings have been conducted pursuant to Article XIII D Section 4 of the California Constitution. With the exception of three Zones, the property owner protest ballot proceedings included the establishment of an initial Maximum Assessment Rate as well as an Assessment Range Formula for annual adjustments to this Maximum Assessment Rate for inflation, hereafter referred to as "Adjusted Maximum Assessment Rate or Rates". [Exceptions: Properties within Zone 10A (Tracts 24799 and 29250); Zone 10B (Tracts 21560, 21560-2 and 23404); and Zone 12E (Tracts 23629 and 23629-1) have been balloted for a set Maximum Assessment Rate that does not include an inflationary adjustment].

The Adjusted Maximum Assessment Rate for each Zone is calculated annually and is independent of the Zone's annual budget and proposed assessment (rate per EBU). Any proposed assessment rate less than or equal to this Adjusted Maximum Assessment Rate is not considered an increased assessment, even if the assessment rate is much greater than the assessment rate applied in the prior fiscal year. Beginning in the second fiscal year of assessments and each fiscal year thereafter, the Maximum Assessment Rates shall be recalculated, and new Adjusted Maximum Assessment Rates established.

Although the Adjusted Maximum Assessment Rate will increase each year, the actual Zone assessment rate in any given Zone may remain virtually unchanged. The Adjusted Maximum Assessment Rate is designed to establish a reasonable limit on each Zone's annual assessments. The Adjusted Maximum Assessment Rate calculated each year does not require or facilitate an increase to the annual assessment, but also does not restrict assessments to the adjustment maximum amount. If the budget and assessment rate for the fiscal year do not require an increase, or the increase is less than the Adjusted Maximum Assessment Rate, then the required budget and proposed assessment rate may be applied without additional property owner balloting. If the budget and assessment rate calculated require an increase greater than the Adjusted Maximum Assessment Rate, then the assessment rate is considered an increased assessment, and to impose the increase, the City must comply with the provisions of the Constitution Article XIII D Section 4c, that require a public hearing and certain procedures including mailed notice of the hearing and a property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment increase is approved, then a new Maximum Assessment is established for the Zone. If a majority protest exists, the City may not levy an assessment greater than the Adjusted Maximum Assessment previously established for the Zone. The Assessment Range Formula approved and adopted for each Zone (if applicable) shall be applied to future assessments within each respective Zone.

Property owners approved an annual adjustment to the Adjusted Maximum Assessment of three percent (3%) for the following Zones:

Zone 1	Copper Canyon	Zone 2	Grizzly Ridge
Zone 3	Cherry Street Business Park	Zone 4	Western Pacific Housing
Zone 5	Murrieta Ranchos	Zone 6	Fallsgrove
Zone 7	Copper Creek	Zone 8	Lincoln Ranch
Zone 9	Tapestry	Zone 13	Rancho Mira Loma
Zone 14	Sycamore Ranch	Zone 15	Greer Ranch
Zone 16	Mapleton	Zone 17	Country Gate
Zone 18	Vineyards	Zone 19	Murrieta Oaks
Zone 20	Blackmore Ranch	Zone 21	Murrieta Springs
Zone 22	US Home	Zone 23	Creekside Village
Zone 24	Springbrook / Murrieta Meadows	Zone 25	Alderwood (Golden Cities) Sub-zone A
Zone 25	Alderwood (Golden Cities) Sub-zone B	Zone 26	Murrieta Fields / Oakmont
Zone 27	Hunter's Ridge	Zone 28	Lantana
Zone 29	Gallery Estates	Zone 30	Murrieta 64 – KB Homes
Zone 31	Willow Springs		

Property owners approved an annual adjustment to the Adjusted Maximum Assessment of two percent (2%) for the following Zones:

Zone 10	CSA #143	Zone 11	Sub-zone A – Highway 79
Zone 11	Sub-zone B – Hunter Road	Zone 12	Sub-zone A
Zone 12	Sub-zone B	Zone 12	Sub-zone C
Zone 12	Sub-zone D	Zone 12	Sub-zone F

There are no inflationary factors for the following Zones:

Zone 10	Sub-zone A	Zone 10	Sub-zone B
Zone 12	Sub-zone E		

IV. CONSOLIDATED DISTRICT BUDGETS

The following pages provide the proposed budgets and assessment rates for each of the Zones and Sub-zones within the Consolidated District for fiscal year 2024/2025. These budgets include the City's estimate of expenditures, deficits, surpluses, revenues, and reserves. Each parcel within a Zone is assessed proportionately for only those improvements that provided special benefits to the parcel at the proposed budgeted assessment rate.

City of Murrieta
Consolidated Landscaping and Lighting District Budget
Fiscal Year 2024/25

DIRECT COSTS	Zone 23	Zone 24	Zone 25a	Zone 25b	Zone 25 Total	Zone 26	Zone 27	Zone 28	Zone 29	Zone 30	Zone 31	Zone Grand Total	
DIRECT COSTS													
Operation and Maintenance													
Contract Services Street Lights	60480	\$870.00	\$300.00	\$452.54	\$67.46	\$520.00	\$280.00	\$440.00	\$280.00	\$0.00	\$2,000.00	\$35,350.00	
Electric	64520	1,082.10	173.21	6,300.00	525.00	6,825.00	44.47	524.22	364.59	23.00	0.00	38,428.95	
Water	64660	53,875.35	15,095.53	59,062.50	19,687.50	78,750.00	1,745.61	11,576.25	13,781.25	1,548.00	3,518.00	1,174,744.59	
Facility Lease	61910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,172.74	
Building Maintenance	62000	0.00	0.00	24,999.76	0.00	24,999.76	0.00	0.00	0.00	0.00	0.00	40,176.84	
Landscape Maintenance	62040	64,645.63	4,332.80	172,530.26	25,718.43	198,248.69	1,287.65	38,018.69	21,049.44	1,058.02	20,940.35	1,894,280.30	
Street Lighting Energy Costs	64560	2,652.96	864.64	1,376.80	205.24	1,582.04	840.41	1,414.43	496.13	0.00	594.00	89,496.68	
Street Lighting Principal and Interest	83120	5,086.80	1,678.33	3,003.00	389.94	3,392.94	1,560.72	2,601.29	1,580.72	0.00	1,750.00	197,855.36	
Miscellaneous/Contingency	61960	1,790.00	12.00	2,480.27	369.73	2,850.00	15.00	5,415.00	5,647.00	1,346.00	10,421.37	44,544.34	
Other Contingencies	62320	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
Transfer to Vehicle Fund		412.14	77.15	629.82	93.88	723.70	24.85	193.20	142.43	19.14	134.89	10,476.79	
Direct Costs (Subtotal)		\$130,414.99	\$22,551.66	\$270,834.96	\$47,057.17	\$317,892.13	\$5,798.71	\$60,182.99	\$43,321.56	\$3,994.15	\$39,544.61	\$3,531,526.59	
ADMINISTRATION & PERSONNEL COSTS													
District Administration Personnel	50120	\$49,416.29	\$9,347.54	\$74,847.77	\$11,156.72	\$86,004.49	\$3,148.91	\$23,207.57	\$16,939.24	\$2,263.68	\$0.00	\$15,982.50	\$1,260,904.67
District Administration Contract Services	60480	3,236.00	2,653.00	1,299.50	1,299.50	2,599.00	2,610.00	2,585.00	2,466.00	2,048.00	0.00	6,695.00	110,922.00
District Administration Overhead Allocation	61600	14,634.48	2,769.05	22,160.36	3,303.20	25,463.56	933.96	6,873.21	5,015.35	670.13	0.00	1,802.11	370,523.05
County per Parcel Fee	60520	280.59	129.08	289.22	43.11	332.33	129.78	129.78	93.39	0.00	196.00	6,978.55	
TOTAL ADMIN		\$67,567.37	\$14,898.68	\$98,596.85	\$15,802.54	\$114,399.39	\$6,816.64	\$32,795.56	\$24,544.01	\$5,075.20	\$0.00	\$24,675.61	\$1,749,328.27
COLLECTIONS/(CREDITS) APPLIED TO LEVY													
TOTAL DIRECT AND ADMIN COSTS		\$197,982.36	\$37,450.34	\$369,431.81	\$62,859.71	\$432,291.52	\$12,615.35	\$92,978.55	\$67,865.57	\$9,069.35	\$0.00	\$64,220.22	\$5,280,860.86
Reserve Collection/(Transfer)		(0.41)	(1.16)	(69,560.94)	(18,159.75)	(87,720.69)	(0.95)	0.50	0.53	(0.11)	0.00	2,043.51	(230,451.36)
Capital Improvements		0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	47,585.00	
Capital Improvement Fund Collection/(Transfer)		0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	
General Fund (Contribution) to cover budget shortfall		0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	(44,086.40)	
General Benefit (Contribution)		0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	(1,742.73)	
TOTAL ADJUSTMENTS		(0.41)	(1.16)	(69,560.94)	(18,159.75)	(87,720.69)	(0.95)	0.50	0.53	(0.11)	0.00	300.78	(228,695.49)
Balance to Levy (Budgeted)		\$197,981.94	\$37,449.18	\$299,870.87	\$44,699.96	\$344,570.82	\$12,614.40	\$92,979.05	\$67,866.10	\$9,069.24	\$0.00	\$64,521.00	\$5,052,165.37
<small>*) Totals may not foot due to rounding.</small>													
Total Revenue at Maximum Rate		\$299,465.45	\$37,450.09	\$327,677.00	\$48,845.54	\$376,522.54	\$16,460.78	\$136,542.87	\$119,002.63	\$9,949.68	\$20,254.84	\$64,521.00	\$5,951,176.43
Variance above/(below) Maximum Revenue		(101,483.51)	(0.91)	(27,806.13)	(4,145.59)	(31,951.71)	(3,846.37)	(43,563.82)	(51,136.53)	(880.44)	(20,254.84)	0.00	(\$899,011.06)
Applied Charge*		\$197,980.48	\$37,449.18	\$299,869.00	\$44,699.96	\$344,568.96	\$12,614.40	\$92,978.66	\$67,866.10	\$9,069.20	\$0.00	\$64,521.00	\$5,052,155.43
<small>Slight variances may exist due to County's even penny requirement.</small>													
DISTRICT STATISTICS													
Total Parcels	597	114	539	14	553	96	121	105	13	79	51	12,274	
Total Parcels Levied	556	111	505	10	515	96	113	95	10	0	22	11,463	
Total Equivalent Benefit Units	556.00	111.00	505.00	123.43	628.43	96.00	113.00	95.00	10.00	64.00	321.00	11,936.30	
Proposed Levy per Benefit Unit	\$356.08	\$337.38	\$593.80	\$362.16	\$362.16	\$131.40	\$822.82	\$714.38	\$906.92	\$0.00	\$201.00		
Applied Levy per Benefit Unit	\$356.08	\$337.38	\$593.80	\$362.16	\$362.16	\$131.40	\$822.82	\$714.38	\$906.92	\$0.00	\$201.00		
Maximum Levy per Benefit Unit (Prior Fiscal Year)	\$522.91934	\$327.56134	\$629.96635	\$384.22096	\$384.22096	\$166.47225	\$1,173.14946	\$1,216.17404	\$965.98831	\$307.26391	N/A		
Maximum Levy per Benefit Unit (Current Fiscal Year)	\$538.60692	\$337.38818	\$648.86534	\$395.74759	\$395.74759	\$171.46641	\$1,208.34395	\$1,252.65926	\$994.96796	\$316.48182	\$201.00000		
Inflationary Factor Applied to Maximum Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		
FUND BALANCE INFORMATION													
Estimated Beginning Reserve Fund Balance	\$98,991.59	\$12,190.64	\$254,276.85	\$18,159.75	\$272,436.60	\$6,308.63	\$46,488.77	\$25,575.30	\$4,534.79	\$0.00	\$0.00	\$2,300,392.95	
Reserve Fund Adjustments	-0.41	(1.16)	(69,560.94)	(18,159.75)	(87,720.69)	(0.95)	0.50	0.53	-0.11	0.00	2,043.51	(230,451.36)	
Anticipated Reserve Balance	\$98,991.18	\$12,189.48	\$184,715.91	\$0.00	\$184,715.91	\$6,307.68	\$46,489.27	\$25,575.83	\$4,534.67	\$0.00	\$2,043.51	\$2,069,941.59	
Percentage of Reserve Fund to Direct Costs	75.90%	54.05%	68.20%	0.00%	58.11%	108.78%	77.25%	59.04%	113.53%	N/A	5.17%	58.61%	
Percentage of Reserve Fund to Direct and Admin Costs	50.00%	32.55%	50.00%	0.00%	42.73%	50.00%	37.69%	50.00%	50.00%	N/A	3.18%	39.20%	
Beginning CIP Fund Balance	\$196,005.03	\$0.00	\$220,503.95	\$0.00	\$220,503.95	\$21,489.52	\$228,136.11	\$0.00	\$7,531.74	\$0.00	\$0.00	\$2,491,329.13	
CIP Fund Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Anticipated CIP Balance**	\$196,005.03	\$0.00	\$220,503.95	\$0.00	\$220,503.95	\$21,489.52	\$228,136.11	\$0.00	\$7,531.74	\$0.00	\$0.00	\$2,491,329.13	
<small>**CIP funds are used to upgrade to certain improvements.</small>													
HISTORICAL APPLIED RATES													
Fiscal Year 2023/24	356.08	327.56	497.30	303.30		123.86	822.82	714.38	906.92	0.00	0.00		
Fiscal Year 2022/23	356.08	318.02	381.14	232.46		123.86	822.82	714.36	906.92	0.00	0.00		
Fiscal Year 2021/22	356.08	299.76	381.14	232.46		123.86	822.82	653.74	906.92	0.00	0.00		
Fiscal Year 2020/21	345.70	282.54	381.14	232.46		123.86	753.00	563.94	854.86	0.00	0.00		
Fiscal Year 2019/20	335.64	282.54	381.14	226.16		123.86	753.00	531.56	829.96	0.00	0.00		
Fiscal Year 2018/19	335.64	274.32	381.14	232.46		123.86	753.00	516.08	805.80	0.00	0.00		
Change in Rates	0.00%	3.00%	19.40%	19.41%		6.09%	0.00%	0.00%	0.00%	N/A	N/A		

Appendix A – Consolidated District Boundary Maps

The voluminous Boundary Diagrams for the Zones have previously been submitted to the Clerk of the City in the format required under the 1972 Act and are made part of this Report by reference.

The parcel identification, lines and dimensions of each parcel within the District are those lines and dimensions shown on the Assessor Maps of Riverside County for the year in which this Report was prepared and is incorporated by reference and made part of this Report.

Appendix B – Assessment Roll

Parcel identification, for each lot or parcel within the Consolidated District, shall be the parcel as shown on the Riverside County Assessor's parcel maps for the year in which this Report is prepared.

Non-levied lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-ways including public greenbelts and parkways; utility rights-of-way; common areas (such as in condominium complexes); landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed; and park properties and other publicly owned, government-owned, public utility-owned properties that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from rates and charges.

The land use classification for each parcel has been based on the Riverside County Assessor's Roll or updated data provided by the City. A listing of parcels charged within this Consolidated District, along with the proposed levy amount has been submitted to the City Clerk, under a separate cover, and by reference is made part of this Report.

At the conclusion of the public hearing for the Consolidated District, the City Council may amend this Report or approve the Report as submitted. Approval of the Report (as submitted or as modified) confirms the method of apportionment and the rates and charges to be levied against each eligible parcel and thereby constitutes the approved levy for fiscal year 2024/2025. The listing of parcels and the amount of charges to be levied shall be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in fiscal year 2024/2025.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and rates approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the levy amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and rate rather than a proportionate share of the original charge.

A copy of the Fiscal Year 2024/2025 Consolidated Lighting and Landscape District Preliminary Assessment Roll is on file with the Clerk of the City and is made part of this Report by reference.