

Engineer's Report and Assessment For Zones 1 and 2

PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1

City of Lemoore

Kings County, California

Submitted by:

Quad Knopf, Inc.
P.O. Box 3699
Visalia, California 93278

June 2008



Quad Knopf

Submitted to:

City Council
City of Lemoore
Park and Recreation Department
119 Fox Street
Lemoore, California 93245

ENGINEER'S REPORT AND ASSESSMENT

CITY OF LEMOORE PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1, ZONES 1 AND 2

CITY COUNCIL

Mayor – John Murray
Mayor Pro Tem – John Grego

Council Members

Mary Hornsby
Ed Martin
Willard Rodarmel

Prepared for:

THE CITY OF LEMOORE

Prepared by:

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June 2008

080002

MEMO

To: City Council, City of Lemoore

From: Harry A. Tow, P.E.
Engineer of Work

Date: June 17, 2008

Re: City of Lemoore Public Facilities Maintenance District No. 1, Zone 1 and Zone 2

At your June 17 meeting, staff will be presenting the Engineers Report and the Resolution of Intention to levy annual assessments for fiscal year 2008-2009 for Public Facilities Maintenance District No. 1, Zone 1 and Zone 2.

Thereafter, if the Resolution of Intention is adopted, staff will publish notices regarding a public hearing on the proposed annual assessment.

Mailed notices and ballots are not required. The proposed annual assessments for each Zone are not more than the maximum amounts already approved by a majority of property owners in the Zone in property owner ballot proceedings conducted in accordance with Proposition 218 in 2006 (Zone 1) and 2007 (Zone 2).

The levies, for fiscal year 2008-2009, differ from zone to zone due to varying amounts of landscape to be maintained and differing ratios between the amount of landscaping, lighting and other facilities and the number of housing units responsible for the maintenance. Listed below by Zone are the current 2007-2008 levies and the proposed 2008-2009 levies. No substantial changes are being made in the existing improvements for the maintenance of which the assessments are being proposed, and no new improvements are proposed for these Zones. The maximum annual assessments approved by the property owners in each Zone include an annual increase in the assessments according to the corresponding increase in the Employee Cost Index for total compensation for State and Local Government Workers (the "Index").

Zone	Areas Included	2007-08	2008-09
1	The Landing, Phase 1	\$656.63	\$679.70
2	Liberty, Phases 1 and 2	1,101.87	1,192.27

The Council does have the right to unilaterally reduce assessments if they choose, but cannot increase the assessments beyond the maximum unless approved by the owners in a new property owner ballot proceeding.

The public hearing will be scheduled for the City Council meeting on July 15, 2008. Notice of the hearing will be given by publication of the Resolution of Intention once, at least 10 days before the scheduled hearing date. Following completion of the hearing, the Council will consider all written and oral testimony received and decide whether to confirm the Engineer's Report and the annual assessments, as proposed or as modified. Once confirmed, the assessments will be sent to the County Auditor-Controller's office to update on the tax rolls.

Recommendation:

That City Council accept the Engineer's Report and pass the Resolution of Intention to Levy Assessments for Public Facilities Maintenance District No. 1, Zone 1 and Zone 2.

Respectfully Submitted,

Quad Knopf, Inc.

A handwritten signature in black ink, appearing to read "Harry A. Tow". The signature is written in a cursive style with a long horizontal stroke at the end.

Harry A. Tow, P.E.
Engineer of Work

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**ENGINEER'S REPORT
Certificates of Filing
Introduction
Engineer of Work Statement**

CERTIFICATES OF FILING

**CITY OF LEMOORE
PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1, ZONES 1 & 2**

(Pursuant to the Landscaping and Lighting Act of 1972
and City of Lemoore Ordinance No. 2006-01)

The undersigned respectfully submits the enclosed report as directed by the City Council.

Dated: 6/11/08, 2008

By: *Danya A. Tolw*
Engineer of Work

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with me on the ____ day of _____, 2008.

Nanci Lima
City Clerk of the City of Lemoore
Kings County, California

By: _____

I HEREBY CERTIFY that the subsequent assessments together with the diagrams attached thereto, were recorded in my office on _____, 2008.

Joe Simonson
Director of Parks and Recreation, City of Lemoore
Kings County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagrams thereto attached, was approved and confirmed by the City Council of the City of Lemoore, California, on the ____ day of _____, 2008, by adoption of Resolution No. _____.

Nanci Lima
City Clerk of the City of Lemoore
King's County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagrams thereto attached, was filed with the County Auditor of the County of Kings, on the day of _____, 2008.

Doil O'Steen
Director of Finance County of Kings
King's County, California

By: _____

INTRODUCTION

The City Council of the City of Lemoore adopted its General Plan with various elements to provide guidelines for orderly development within the community. The City Council further adopted ordinances and regulations governing the development of land providing for the installation and construction of certain lighting, landscaping, street paving, parks and appurtenant facilities to enhance the quality of life and to benefit the value of property.

The requirement for the installation of lighting, landscaping, streets and appurtenant facilities is a condition of development provided for in the City's Subdivision Ordinance and is a requirement of issuance of a permit for construction of commercial, residential, and planned unit development. Lighting, landscaping, streets and appurtenant facilities generally includes street lights, trees, shrubs, plants, turf, irrigation systems, local street paving, parks and necessary appurtenances including curbs, hardscape, monumentation, fencing located in public rights-of-ways, medians, parkways, and/or easements adjacent to public rights-of-ways, in and along major thoroughfares, primary and secondary arterials, and local streets as defined in the General Plan's Circulation Element.

The installation of street lights, landscaping and appurtenant facilities is the responsibility of the subdivider or other development/applicant, triggered by the approval of a tentative subdivision map or other development application. When on any given street of the approved system, a majority of the required landscaping has been provided, and it has been determined that landscaping in front of, or adjacent to certain already developed properties is required to bridge missing gaps, and/or where the future development or redevelopment of existing property is not likely to occur in the foreseeable future, the City Council may deem it appropriate to retrofit or fill such gaps.

After installation, it is City policy that the servicing, operation, maintenance, repair and replacement of the lighting, landscaping, local street paving, parks and appurtenant facilities in turn become the financial responsibility of the properties that specially benefit from the facilities.

The City's lighting, landscape, local street paving and parks maintenance and replacement program is administered according to the provisions of Proposition 218 (Article XIII D of the California Constitution), Chapter 10 of Title 7 of the Municipal Code, which was added by Ordinance No. 2006-01 of the City of Lemoore, the Proposition 218 Omnibus Implementation Act (Government Code Sections 53750 through 53754) and, to the extent applicable, the Landscaping and Lighting Act of 1972 (Streets and Highways Code Part 2, Division 15).

The City cannot feasibly fund by any other method the maintenance and required periodic replacement of such facilities which must be installed with new development. Therefore, the City has determined that such maintenance, operation, repair and replacement should be funded through usage of the assessments provided under this District. The property owners in said District enjoy a special benefit from these facilities, over and above the general benefits received by these property owners and the public generally, and the assessments levied under this District funds such benefit.

Payment for the assessment will be made in the same manner and at the same time in conjunction with the ad valorem tax for each lot and parcel.

The proceedings will be conducted under Ordinance No. 2006-01, Proposition 218, the Proposition 218 Omnibus Implementation Act and, to the extent applicable, the Landscaping and Lighting Act of 1972, Sections 22500 through 22679, Part 2, Division 15, of the Streets and Highways Code of the State of California.

The City Council of the City of Lemoore will set the time and place for a public hearing in the Resolution of Intention.

Notice of the public hearing will be given by publishing the Resolution of Intention once, at least 10 days before the date set for the public hearing.

After reviewing testimony, as well as the projected year's costs for the servicing, maintenance, repair and replacement of the facilities in the District as herein described the City Council will set the assessment for fiscal year 2008-2009, which runs between July 1 and June 30.

This report contains the necessary data required to conduct the proceedings and is submitted to the Clerk of the City for filing.

ENGINEER OF WORK STATEMENT

CITY OF LEMOORE PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1, ZONES 1 & 2

I, Harry A. Tow, Engineer of Work for Public Facilities Maintenance District No. 1, Zone 1, Phase 1 and Zone 2, City of Lemoore, Kings County, California, make this report, as directed by the City Council, pursuant to Ordinance 2006-01, Sections 22565-22574 of the Streets and Highways Code (Landscaping and Lighting Act of 1972) and subsection 4(b) of Article XIII D of the California Constitution.

Description of Improvements

The improvements to be installed, maintained, repaired, operated, serviced or replaced which are subject to this report include planting, shrubbery, trees, turf, irrigation systems, entry monuments, hardscapes, local street paving, parks, walls, street lights, fencing, drainage detention and retention facilities, drainage structures including percolation wells, and appurtenant facilities in public right-of-way and easements within the proposed boundary of said Assessment District.

This report consists of five parts as follows:

Exhibit "A"

Description of Improvements

Exhibit "B"

Engineer's Estimate: An estimate of the costs of maintenance and periodic replacement of the improvements.

Exhibit "C"

Method of Assessment: A statement of the method by which the undersigned has determined the amount proposed to be assessed against each parcel within the Assessment District.

Exhibit "D"

Assessment Roll: An assessment of the estimated cost of the maintenance and replacement of improvements on each benefited parcel of land within the Assessment District.

Exhibit "E"

Assessment Diagram: A diagram showing all of the parcels of the real property within this Assessment District.

Respectfully submitted

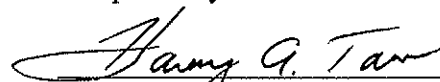

Engineer of Work

EXHIBIT A
Description of Improvements

EXHIBIT A

DESCRIPTION OF IMPROVEMENTS

(Pursuant to City of Lemoore Ordinance No. 2006-01)

Location of Landscaping, Lighting, Streets and Appurtenant Facilities

The locations of lighting, landscaping, local street paving, parks and appurtenant facilities are depicted on the Assessment Diagram as shown in Exhibit "E" herein which Diagram includes the following subdivisions, lots and/or parcels:

Zone 1

Boundaries of *Zone 1* include the following properties:

Tract No. 817, The Landing, Phase 1, recorded in Volume 23 of Licensed Surveyors' Plats, at Page 60, Kings County Records.

Tract No. 817, The Landing, Phase 2, recorded in Volume 23 of Licensed Surveyors' Plats, at Page 60, Kings County Records. Levies for this Phase for fiscal year 2008-2009 are not covered in this Engineer's Report; levy of assessments in Phase 2 for fiscal year 2008-2009 have already been established in the Engineer's Report, dated February 2008, and approved and ordered by Resolution No. 2008-06 in connection with annexation of Tract No. 817, Phase 2, into Zone 1 of the District.

Zone 2

Boundaries of *Zone 2* include the following properties:

Tract No. 821, Liberty, Phase 1, recorded in Volume 21 of Licensed Surveyors' Plats, at Page 78, Kings County Records.

Tract No. 821, Liberty, Phase 2, recorded in volume 21 of Licensed Surveyors' Plats, at Page 87, Kings County Records.

Plans and Specifications

The plans and specifications for the improvements to be maintained, operated, repaired and periodically replaced benefiting Zone 1 of the District by the Parks and Recreation Department and by the Public Works Department of the City of Lemoore, dated September 7, 2004 are incorporated herein by reference. Said plans are a part of the improvement plans required by the City of Lemoore as a condition of approval of the tentative map of Tract 817 by Council Resolution No. 2004-47, September 7, 2004, approving the development as a Planned Unit Development, a Conditional Use Permit, and a vesting tentative subdivision map, Tentative Map No. 2004-03. Such detailed plans have been prepared by the project developer and approved by the City, and are on file with the City Clerk of the City of Lemoore.

The plans and specifications for the improvements to be maintained, operated, repaired and periodically replaced benefiting Zone 2 of the District by the Parks and Recreation Department and by the Public Works Department of the City of Lemoore, dated June 6, 2006, are incorporated herein by reference. Said plans are a part of the improvement plans required by the City of Lemoore as a condition of approval of the tentative map of Tract 821 by Council Resolution No. 2005-08, February 15, 2005, approving the development as a Planned Unit Development, a Conditional Use Permit, and a vesting tentative subdivision map, Tentative Map No. 2004-05. Such detailed plans have been prepared by the project developer and approved by the City, and are on file with the City Clerk of the City of Lemoore.

Description of Work

The work includes maintaining, operating, repairing and periodically replacing landscaping, street lights, local street paving, parks and appurtenant facilities described as follows:

Plants, shrubbery, trees, turf, irrigation systems, entry monuments, local street maintenance, parks, hardscapes, walls, fencing, street lights and appurtenant facilities in public rights-of-way and easements within or appurtenant to said District.

The location of such facilities, as previously described, are within the boundaries of the District, and within or appurtenant to the boundaries of Zones 1 and 2, including the Added Territories, as shown on the Assessment Diagram, Exhibit "E" herein. Approved plans for landscaping, lighting, local street paving, parks and appurtenant facilities benefiting Zones 1 and 2 are filed with the City Clerk and incorporated herein by reference.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the lighting, landscaping, local street paving, parks and appurtenant facilities. Maintenance for landscaping means, but is not limited to, the repair, removal or replacement of landscaping and walls providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury and the removal of trimmings, rubbish, debris and other solid waste. Maintenance for street lights means but is not limited to the furnishing of services and materials for the ordinary and usual maintenance and repair of street lights including, poles, lens and bulb replacement. Maintenance for local street paving means but is not limited to the scheduled sealing, capping, and remixing/resurfacing of such paving. Maintenance for trees means, but is not limited to the trimming and required replacement of trees in development-adjacent or development-contained arterial or collector streets, medians or parkways, but not street trees on local streets fronting residences. Maintenance for parks interior to, or determined by the Council to provide special benefit to property in, the District includes, but is not limited to the continuing maintenance and required and required replacement of park facilities, including tot lot and playground equipment, trees, park furniture, turf, landscaping and restrooms. Maintenance of sidewalks, curb and gutter includes the required replacement of such improvements only in or fronting parks or tot lots or in arterial or collector street parkways or medians adjacent to or contained in the development.

Operating for landscaping improvements means but is not limited to the furnishing of water and electricity for irrigation of the landscaping and the maintenance of any of the appurtenant facilities. For lighting facilities, operating means but is not limited to furnishing the utility power necessary for energizing of electroliers.

The improvements described herein for which maintenance, operating, repair and periodic replacement for, and for which assessments are required to fund such maintenance, servicing and periodic replacement, are those required as conditions of approval of the vesting tentative maps of Tract 817 and Tract 821. The final map of Phase 1 of Tract 817, the 39 single-family lots, and the final map of Phase 2, the 32 single-family lots, which constitute Zone 1 hereunder, was approved by the City Council on September 6, 2005 and June 27, 2007. The final map of Phases 1 and 2 of Tract 821, the 242 single-family lots of which constitute Zone 2 hereunder, was approved by the City Council on June 6, 2006.

EXHIBIT B
Engineer's Estimate

EXHIBIT B ENGINEER'S ESTIMATE

Actual costs of maintenance and required periodic replacement of improvements have been determined by the Engineer of Work in consultation with the city staff. Such costs are reflected to the extent currently feasible in the assessments for Zone 1, Phase 1, and Zone 2. It should be noted that, based on these unit cost assessments and the improvements to be maintained, serviced and operated in these Zones, the actual costs during the past fiscal year and projected for this fiscal year are greater than the proposed assessments. The excess costs will have to be funded from sources, if any, available to the City other than the assessments.

Table 1 details unit costs for maintenance and replacement. Table 2 shows the total costs to be assessed to each Zone. Table 3 estimates the incidental costs required to process the assessments.

**TABLE 1A
UNIT COST ESTIMATES - ZONE 1, PHASE 1**

Item	Unit	O&M	Replacement
Street Lights	EA	\$1.37	\$25.95
Trees	EA	\$142.23	\$6.23
Turf	Square Foot	\$1.156	\$.050
Planter	Square Foot	\$1.156	\$.062
Dump Fee	Square Foot	\$0.022	\$0.00
Block Wall	Square Foot	\$0.00	\$.623
Water/Electricity	Square Foot	\$0.26	\$.0620
Local Street Paving	Square Foot	\$0.1361	\$0.00
Curb & Gutter	Linear Foot	\$0.3584	\$0.00
Sidewalk	Square Foot	\$0.0512	\$0.00

Note: The above costs are based on an Employment Cost Index for total compensation for State and local government workers of 108.9 (U.S. Bureau of Labor Statistics, March, 2008). There is, therefore a 3.6% increase in the assessment amount over the previous year's assessment amount based on an Index of 105.1.

**TABLE 1C
UNIT COST ESTIMATES - ZONE 2**

Item	Unit	O&M	Replacement
Street Lights	EA	\$1.37	\$25.95
Trees	EA	\$142.23	\$6.23
Turf	Square Foot	\$1.156	\$.050
Planter	Square Foot	\$1.156	\$.062
Dump Fee	Square Foot	\$0.022	\$0.00
Block Wall	Square Foot	\$0.00	\$.623
Water/Electricity	Square Foot	\$0.26	\$.0620
Local Street Paving	Square Foot	\$0.1361	\$0.00
Curb & Gutter	Linear Foot	\$0.3584	\$0.00
Sidewalk	Square Foot	\$0.0512	\$0.00

Note: The above costs are based on an Employment Cost Index for total compensation for State and local government workers of 108.9 (U.S. Bureau of Labor Statistics, March, 2008). There is, therefore a 8.4% increase over the previous year's assessment amount based on an Index of 100.5.

**TABLE 2
ESTIMATED COSTS TO ASSESSMENT
2008-2009**

Zone	EDU	Lots		
1	39	39	1. Landscape Maintenance Costs	\$25,894.55
			2. Incidental Costs (See Table 3)	535.75
			3. Noticing	39.00
			County Processing Fee (\$1.00 per	
			4. Lot)	39.00
Total Costs to Assessment				\$26,508.30

2008-09 Assessment - Zone 1, Phase 1	\$26,508.30
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Zone	EDU	Lot		
2	242	242	1. Landscape Maintenance Costs	\$285,520.68
			2. Incidental Costs(See Table 3)	2,524.66
			3. Noticing	242.00
			County Processing Fee (\$1.00 per	
			4. Lot)	242.00
Total Costs to Assessment				\$288,529.34

2008-09 Assessment - Zone 2	\$288,529.34
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TOTAL	EDU	Lots
	281	281

TABLE 3
ESTIMATED INCIDENTAL COSTS TO ASSESSMENT
APRIL 2008 THROUGH MARCH 2009

	Estimated Cost
Engineering Fees	\$1,500.00
Legal fees	1,000.00
City Administrative Costs	1,000.00
<hr/>	
Total Incidental Costs	\$3,500.00

EXHIBIT C
Method of Apportionment

EXHIBIT C RATE AND METHOD OF ASSESSMENT

General Discussion

The improvements described in Exhibit "A" are provided for the particular, distinct special benefit directly received by each lot or parcel in the District, above the benefit received by these lots and parcels or the public generally. Each lot or parcel has been determined to directly and specially benefit proportionally by Equivalent Dwelling Unit (EDU).

City noticing and County administrative expenses will be apportioned to each lot or parcel as one unit of assessment for each lot/parcel.

The annual maintenance, operation, repair and periodic replacement costs of the facilities and improvements benefiting Zones 1 and 2 of the District described in Exhibit A of this Report, are estimated in Exhibit B.

The City is unable to provide funds for such maintenance, operation, repair and periodic replacement of the described facilities and improvements. The facilities and improvements and their maintenance, operation, repair and periodic replacement provide equally for each lot and parcel in the District essential safety, lighting, property access, security and aesthetically-pleasing public right-of-way landscaping not available to the general community. The value, accessibility, appearance, safety and use of each lot and parcel in the District are significantly and directly enhanced by regular maintenance and periodic replacement of these facilities and improvements. These are special benefits distinct and particular to the lots and parcels in this District and not realized by the general community. Therefore, annual maintenance, operation, repair and periodic replacement of the described facilities and improvements, and the funding thereof, provide direct special benefits to the lots and parcels in the District, over and above general benefits conferred on real property in the Zone or to the public at large.

Moreover, the Engineer has determined that each individual lot and parcel in each Zone in the District established by a recorded final subdivision is benefited equally by such annual maintenance and periodic replacement. Each assessed lot and parcel contains, or will contain in accord with the City's development approvals, a single dwelling unit. Each lot and parcel therefore derives the same proportionate special benefit from the assessed facilities and improvements and their regular maintenance and periodic replacement.

Accordingly, the individual annual assessment for each lot and parcel in each Zone in the District (the "Maximum Annual Assessment") is determined by dividing the total estimated costs of annual maintenance and replacement and related notice and processing fees (for fiscal year 2008-09, set forth in Exhibit B) by the total number of lots and parcels in the Zone. The costs of such maintenance and periodic replacement will increase each year. In order to assure continued adequacy of the financing of such costs and, therefore, the continued special benefits to the lots and parcels in the District, the Maximum Annual Assessment shall be comparably and automatically increased each fiscal year to cover the maintenance and replacement cost increases. The annual increase in the Maximum Annual Assessment shall be in

accordance with increases in the Employment Cost Index for total compensation for State and Local Government Workers (the "Index"), published quarterly by the U.S. Bureau of Labor Statistics. Increases in the Index will track comparably to increases in the costs of annual maintenance and periodic replacement of the described facilities and improvements, since the majority of the maintenance and replacement work is and will be done by City employees.

Therefore, the annual assessment each fiscal year on each lot and parcel in the District shall be determined and levied according to the above rate and methodology up to, but not more than, the Maximum Annual Assessment as increased for that fiscal year by the Index. The actual annual assessments may be less than or up to the Maximum Annual Assessment, as so increased, but cannot exceed the Maximum Annual Assessment, as so increased, without approval in a property owner ballot proceeding under Proposition 218 and the Proposition 218 Omnibus Implementation Act. This methodology for determining Maximum Annual Assessments, including annual increases according to the Index, was approved by a majority of property owners in Zone 1 at a duly noticed and conducted property owner ballot proceeding in 2006, and by a majority of property owners in Zone 2 at a duly noticed and conducted property owner ballot proceeding in 2007. Therefore, no additional property ballot proceeding will be required to increase the annual assessments according to the Index, up to the Maximum Annual Assessment.

The actual assessment and Maximum Annual Assessment on each lot and parcel in Zones 1 and 2 of the District for fiscal year 2008-09 is set forth in Exhibit D of this Report. The Maximum Annual Assessments proposed within Zone 1, Phase 1 and Zone 2 are proposed to increase from the previous fiscal year, but by no more than the increase in the Index for total compensation for State and Local Government Workers (the "Employee Cost Index") during the previous fiscal year.

Zone 1 includes the first and second phase of development for Tract 817. The balance of the real property within the initial boundaries of the District represents subsequent phases of Tract 817 that are not subject to a final map or development at this time, and will therefore not be assessed at this time. As a condition of approval for any tentative subdivision map on the additional real property, the property will be annexed into the District and be subject to assessment in accordance with the method of assessment described above.

Hearing Dates

A hearing will be held at the regularly scheduled City Council meeting on July 15, 2008. Individuals will be allowed to give testimony. Final assessments will be levied on each Zone at this meeting and the County shall be notified of the final assessment amounts.

**EXHIBIT D
Assessment Roll**

EXHIBIT D

ASSESSMENT ROLL

**CITY OF LEMOORE
PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1**

ZONE	ASSESSOR'S PARCEL NO.	2007-08 ASSESSMENT
1	023-600-001-000	\$679.70
1	023-600-002-000	679.70
1	023-600-003-000	679.70
1	023-600-004-000	679.70
1	023-600-005-000	679.70
1	023-600-006-000	\$679.70
1	023-600-007-000	679.70
1	023-600-008-000	679.70
1	023-600-009-000	679.70
1	023-600-012-000	679.70
1	023-600-013-000	\$679.70
1	023-600-014-000	679.70
1	023-600-015-000	679.70
1	023-600-016-000	679.70
1	023-600-017-000	679.70
1	023-600-018-000	\$679.70
1	023-600-019-000	679.70
1	023-600-020-000	679.70
1	023-600-021-000	679.70
1	023-600-022-000	679.70
1	023-600-023-000	\$679.70
1	023-600-024-000	679.70
1	023-600-025-000	679.70
1	023-600-026-000	679.70
1	023-600-027-000	679.70
1	023-600-028-000	\$679.70
1	023-600-029-000	679.70
1	023-600-030-000	679.70
1	023-600-031-000	679.70
1	023-600-032-000	679.70
1	023-600-033-000	\$679.70
1	023-600-034-000	679.70
1	023-600-035-000	679.70
1	023-600-036-000	679.70
1	023-600-037-000	679.70
1	023-600-038-000	\$679.70
1	023-600-039-000	679.70
1	023-600-040-000	679.70
1	023-600-041-000	679.70
Total Assessment Zone 1, Phase 1		\$26,508.30

EXHIBIT D

ASSESSMENT ROLL

**CITY OF LEMOORE
PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1**

ZONE	ASSESSOR'S PARCEL NO.	2007-08 ASSESSMENT
2	021-780-001-000	\$1,192.27
2	021-780-002-000	1,192.27
2	021-780-003-000	1,192.27
2	021-780-004-000	1,192.27
2	021-780-005-000	1,192.27
2	021-780-006-000	1,192.27
2	021-780-007-000	1,192.27
2	021-780-008-000	1,192.27
2	021-780-009-000	1,192.27
2	021-780-010-000	1,192.27
2	021-780-011-000	1,192.27
2	021-780-012-000	1,192.27
2	021-780-013-000	1,192.27
2	021-780-014-000	1,192.27
2	021-780-015-000	1,192.27
2	021-780-016-000	1,192.27
2	021-780-018-000	1,192.27
2	021-780-019-000	1,192.27
2	021-780-020-000	1,192.27
2	021-780-021-000	1,192.27
2	021-780-022-000	1,192.27
2	021-780-023-000	1,192.27
2	021-780-024-000	1,192.27
2	021-780-025-000	1,192.27
2	021-780-026-000	1,192.27
2	021-780-027-000	1,192.27
2	021-780-028-000	1,192.27
2	021-780-029-000	1,192.27
2	021-780-030-000	1,192.27
2	021-780-031-000	1,192.27
2	021-780-032-000	1,192.27
2	021-780-033-000	1,192.27
2	021-780-035-000	1,192.27
2	021-780-036-000	1,192.27
2	021-780-037-000	1,192.27
2	021-780-038-000	1,192.27
2	021-780-039-000	1,192.27
2	021-780-040-000	1,192.27
2	021-780-041-000	1,192.27
2	021-780-042-000	1,192.27

EXHIBIT D

ASSESSMENT ROLL

**CITY OF LEMOORE
PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1**

ZONE	ASSESSOR'S PARCEL NO.	2007-08 ASSESSMENT
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2	021-780-051-000	1,192.27
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2	021-780-054-000	1,192.27
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2	021-780-058-000	1,192.27
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2	021-780-060-000	1,192.27
2	021-780-061-000	1,192.27
2	021-780-062-000	1,192.27
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2	021-780-069-000	1,192.27
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2	021-780-072-000	1,192.27
2	021-780-073-000	1,192.27
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2	021-790-002-000	1,192.27
2	021-790-003-000	1,192.27
2	021-790-004-000	1,192.27

EXHIBIT D

ASSESSMENT ROLL

CITY OF LEMOORE PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1

ZONE	ASSESSOR'S PARCEL NO.	2007-08 ASSESSMENT
2	021-790-005-000	1,192.27
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2	021-790-012-000	1,192.27
2	021-790-013-000	1,192.27
2	021-790-014-000	1,192.27
2	021-790-015-000	1,192.27
2	021-790-016-000	1,192.27
2	021-790-017-000	1,192.27
2	021-790-018-000	1,192.27
2	021-790-019-000	1,192.27
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2	021-790-035-000	1,192.27
2	021-790-036-000	1,192.27
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2	021-790-045-000	1,192.27
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EXHIBIT D

ASSESSMENT ROLL

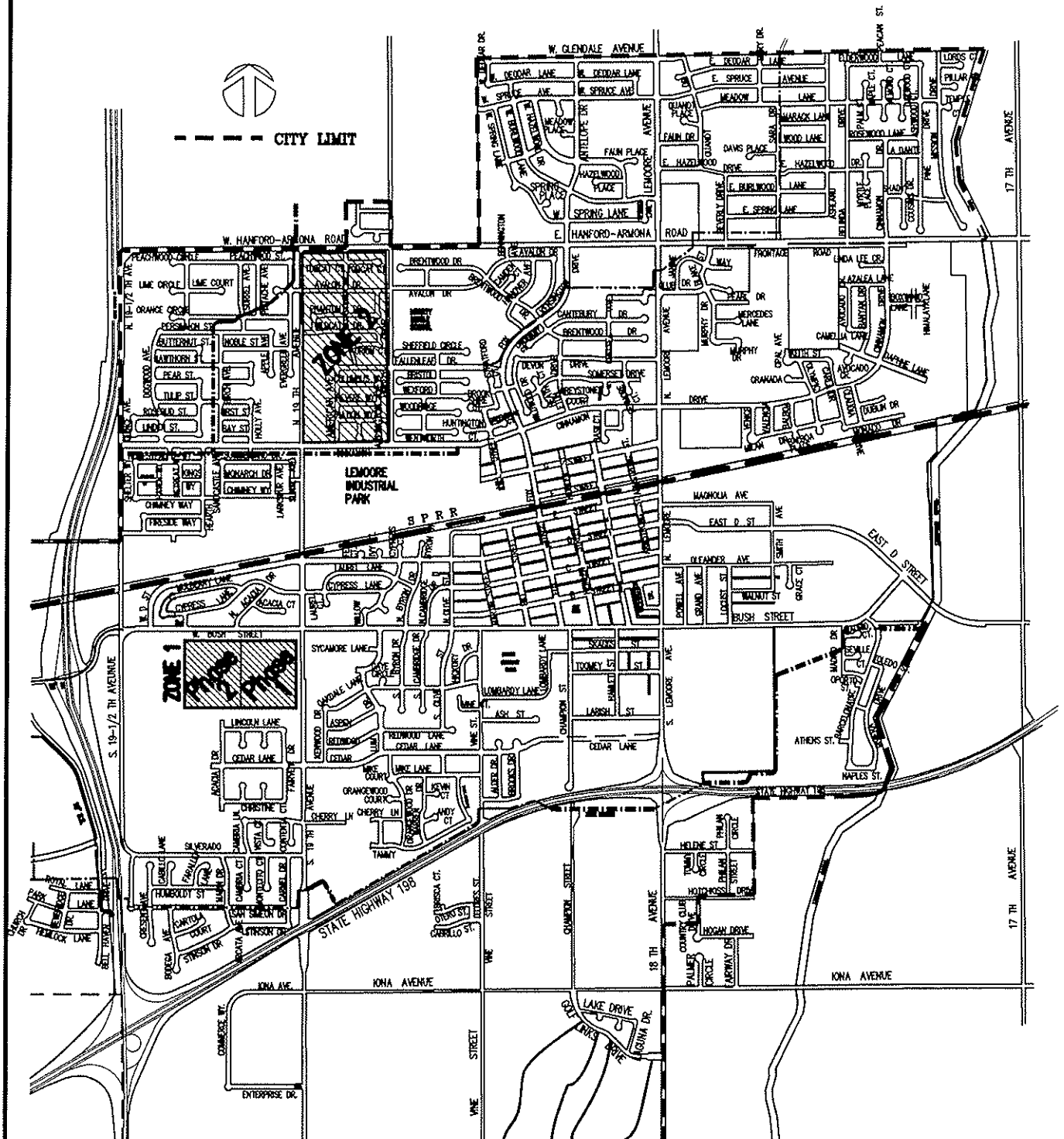
**CITY OF LEMOORE
PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1**

ZONE	ASSESSOR'S PARCEL NO.	2007-08 ASSESSMENT
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2	021-800-011-000	1,192.27
2	021-800-012-000	1,192.27
2	021-800-013-000	1,192.27

EXHIBIT E
Assessment District and Zone Location
Assessment Diagram

CITY OF LEMOORE

PUBLIC FACILITIES MAINTENANCE DISTRICT NO. 1, ZONES 1 & 2



VICINITY MAP

NO SCALE

KINGS COUNTY ASSESSOR'S MAP

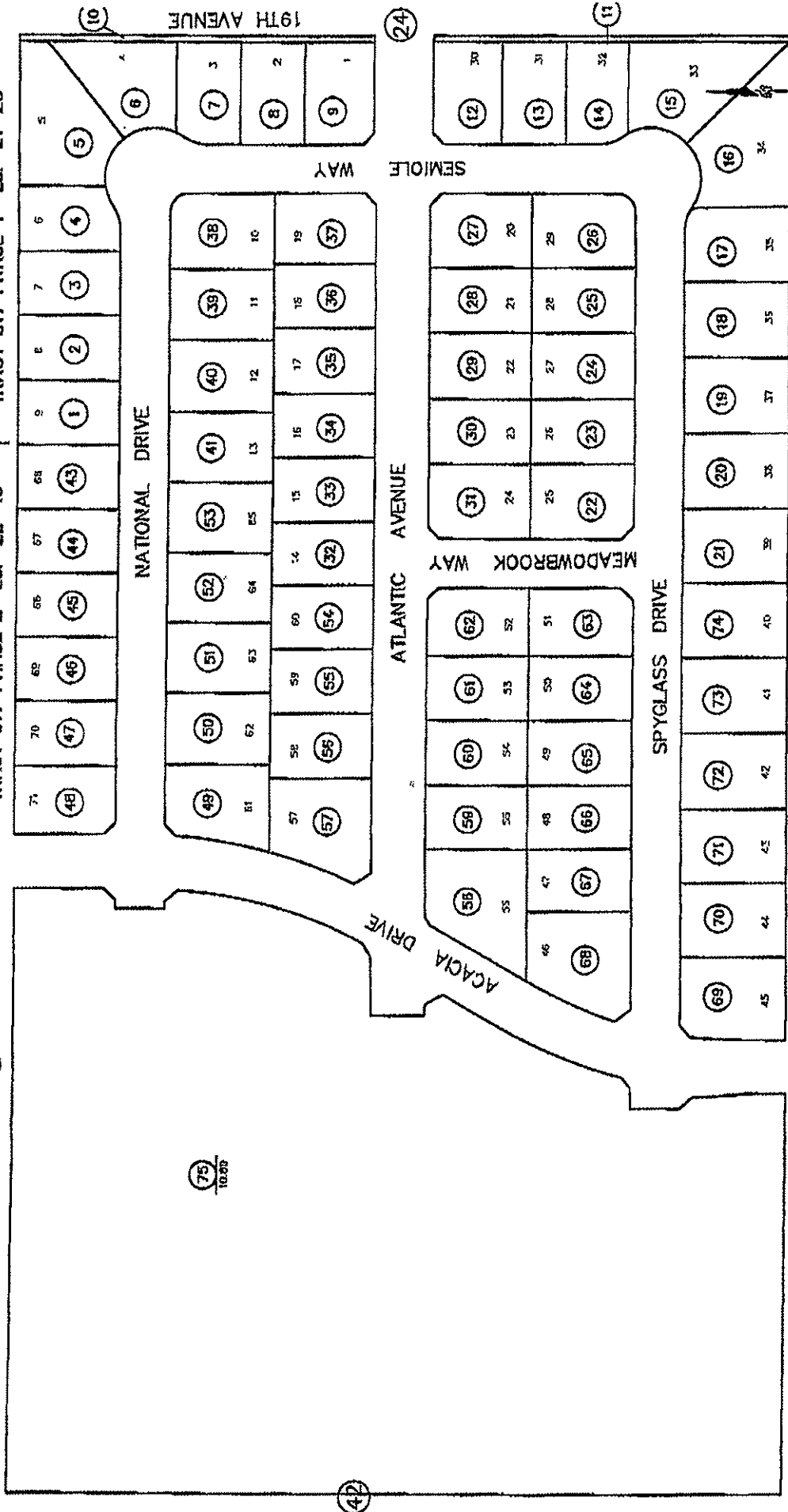
POR. NE 1/4 SEC. 9-19-20

23-60

THIS MAP IS FOR ASSESSMENT PURPOSES ONLY
IT IS NOT TO BE CONSIDERED AS PROVIDING
LEGAL OPINION OF BOUNDARIES OF LAND OR
THE LOCATION OF BOUNDARIES OR INTERESTS THEREIN.
JULY 2005

003-008

TRACT 817 PHASE 2 LSP 22-45 | TRACT 817 PHASE 1 LSP 21-28



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EXHIBIT E
Assessment Diagram
Tract 821-Phase 1, Zone 2

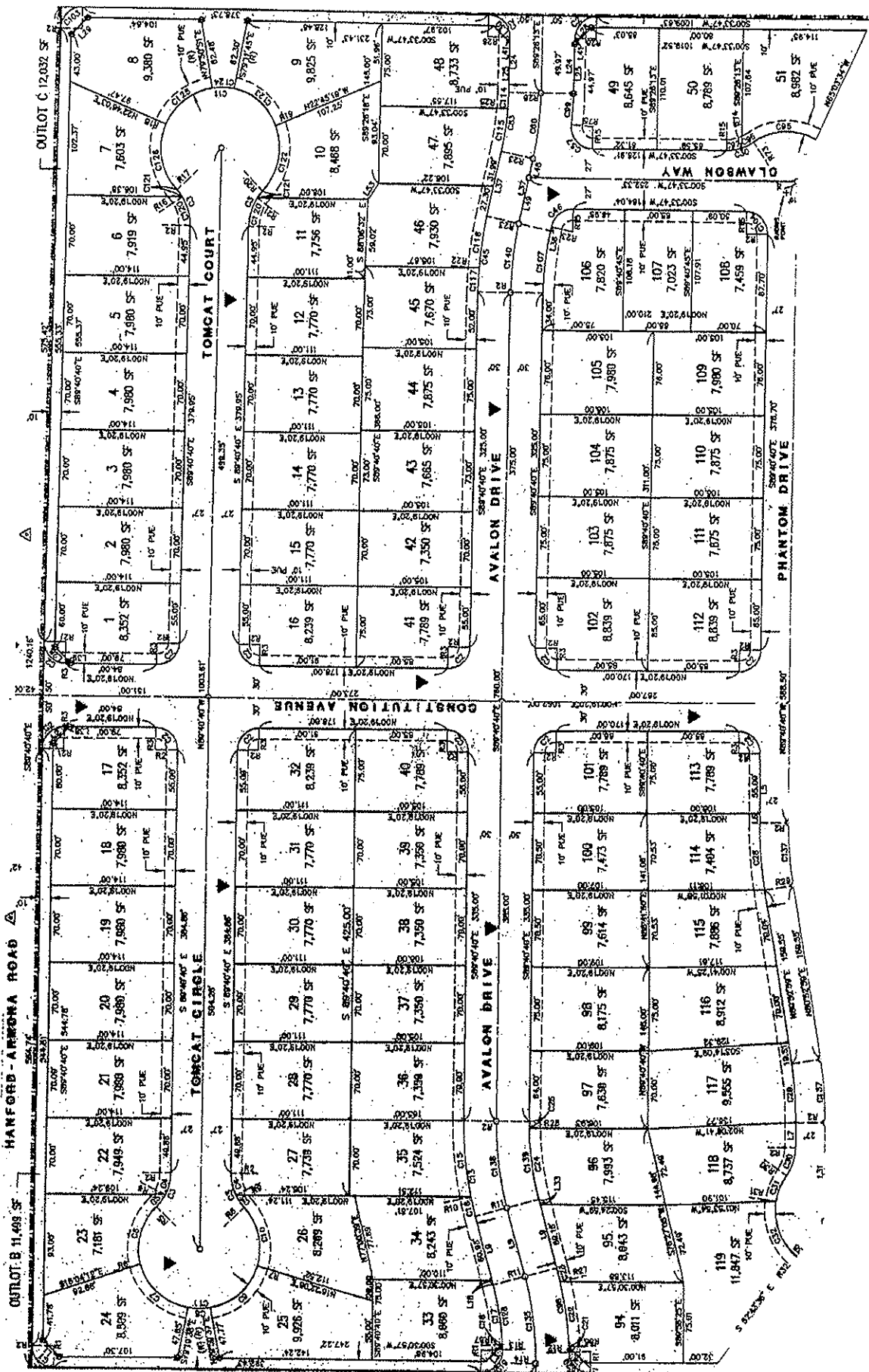


EXHIBIT E
Assessment Diagram
Tract 821-Phase 1, Zone 2

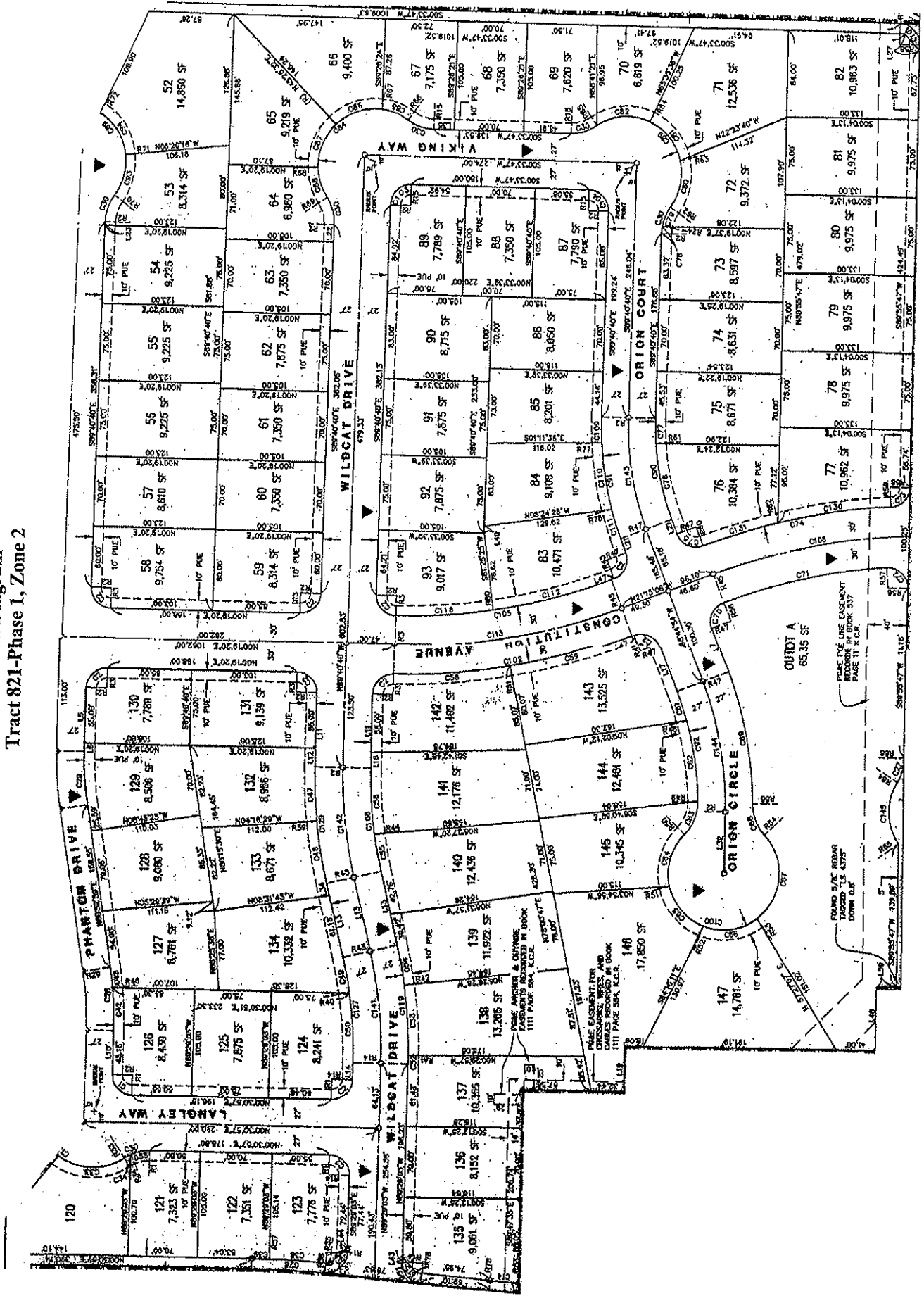


EXHIBIT E
Assessment Diagram
Tract 821-Phase 2, Zone 2

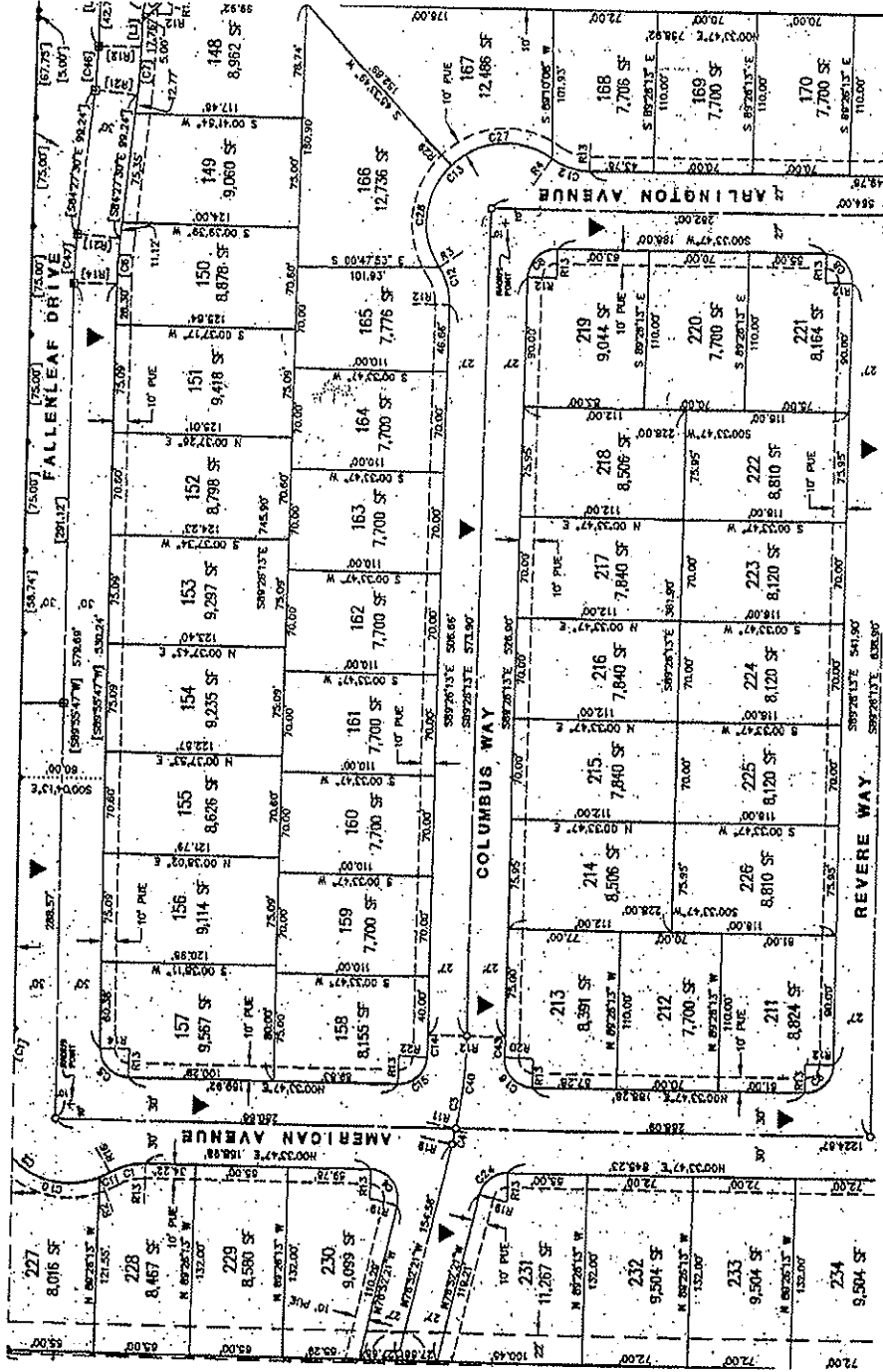


EXHIBIT E
Assessment Diagram
Tract 821-Phase 2, Zone 2

