

Carmel Valley Recreation and Park District

Park Maintenance Assessment District Fiscal Year 2023-24 Final Engineer's Report

June 14, 2023

Prepared by

**FRANCISCO
AND ASSOCIATES**

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Fund Tomorrow's Communities

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CARMEL VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE ASSESSMENT DISTRICT

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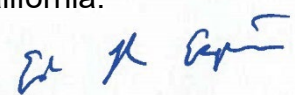
ENGINEER'S REPORT

**CARMEL VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE ASSESSMENT DISTRICT**

FISCAL YEAR 2023-24

The undersigned, acting on behalf of Francisco & Associates, respectfully submits the enclosed Engineer's Report as directed by the Carmel Valley Recreation and Park District Board of Directors pursuant to the provisions of Article XIID, Section 4 of the California Constitution, and provisions of the Landscaping and Lighting Act of 1972 (Section 22500 et. seq. of the California Streets and Highways Code). The undersigned certifies that he is a Professional Engineer, registered in the State of California.

Dated: May 24, 2023

By: 

Eduardo Espinoza, P.E.
CE No. 83709

I HEREBY CERTIFY that the Engineer's Report, together with the Assessment Roll and Maintenance Assessment District Diagram thereto attached was filed with me on the day of _____, 2023.

Alex Gray, President
Carmel Valley Recreation and Park District
Monterey County, California

By: _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Maintenance Assessment District Diagram thereto attached was approved and confirmed by the Board of Directors of the Carmel Valley Recreation and Park District, Monterey County, California, on the ___ day of _____, 2023.

Alex Gray, President
Carmel Valley Recreation and Park District
Monterey County, California

By: _____

SECTION I

INTRODUCTION
ENGINEER'S REPORT

CARMEL VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE ASSESSMENT DISTRICT
FISCAL YEAR 2023-24

Background

The Carmel Valley Recreation and Park District (hereinafter "CVRPD") was created in 1985 to operate and maintain the Carmel Valley Community Park. At the time the CVRPD was created, an assessment was approved by a majority of the registered voters. This assessment provides a majority of the funding to cover CVRPD expenditures. The assessment rate remained the same from 1985 until 2017.

In 2016, the Local Agency Formation Commission of Monterey County ("LAFCO") published its 2016 Municipal Service Review and Sphere of Influence Study relating to park districts in the Coastal Monterey County. In this study, LAFCO discussed the challenges facing the CVRPD. The following are excerpts from that study:

- *"A benefit assessment, collected as part of annual property tax bills, is the District's primary revenue source (about 66% of all revenue); the District receives no property tax allocation... The voter-approved measure included no provisions to adjust for inflation, ... the amount of revenue has remained at approximately \$50,000 per year since 1985. According to the Bureau of Labor Statistics, \$50,000 in 1985 is equivalent to \$112,000 in 2016 dollars (i.e., \$112,000 would be required today to achieve the same purchasing power as \$50,000 in 1985)."*
- *"The District has had successes in reaching out to the community for donations for needed improvements."*
- *"However, the District continues to have an ongoing, structural deficit problem in relation to the original, 1985-level benefit assessment fee amount serving as the District's main revenue source. At the same time, the physical size of the park is now approximately five times as large as the original 1.3-acre park site, resulting in more maintenance responsibilities and expenses."*
- *"The District has made strides to connect with grant funds and voluntary donations, as well as to control costs, in response to its limited and "shrinking" (in real-dollar terms) 1985-based revenues. However, based on the most recent five years of data, it seems unlikely that additional cost-saving measures are readily available to bring expenses into line with revenues."*
- *"Annual revenues are largely funded by a benefit assessment that was established in 1985 and has remained unchanged since then. Measures must be taken to bring revenues and expenditures into balance in order to ensure the District's fiscal sustainability. The District is exploring the possibility of a ballot measure for a new parcel-based tax to increase revenues."*

In 2017, the CVRPD aimed to address the structural deficit in funding by implementing the following procedures to increase the assessment rates commencing in Fiscal Year 2017-18 for the assessment district.

- 1) Every property owner subject to the proposed assessment increase was mailed a ballot allowing the property owner to vote on whether to increase the assessments. A notice describing the assessment, the individual property owner's annual assessment rate, the duration of the assessment, the reason for the assessment and the basis upon which the assessment is calculated accompanied the ballots.
- 2) The ballots returned during the 45 days after mailing or before the close of the public input portion of the public hearing, were to be tabulated to determine whether a majority protest against the increase in assessment existed. The ballots were to be weighted by their proportionate amount of the total assessment.
- 3) Publicly owned properties are assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment are the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial, and institutional activities.
- 4) CVRPD held a Public Hearing, June 15, 2017, to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, ballots were tabulated, and it was found that the property owners returning ballots (weighted by assessment amount) were in favor of the assessment, so the assessment increase and automatic annual increase in the maximum annual assessment rate in each following year was authorized.
- 5) At the conclusion of the Public Hearing, the CVRPD Board adopted a resolution confirming the assessment increase and the levy of assessments for Fiscal Year 2017-18.

Current Annual Administration

The costs of operation, maintenance, and servicing of the improvements to be funded by the assessment district will be apportioned to each parcel within the assessment district in proportion to the special benefit it receives. The method of assessment may be amended from time to time by the Board, in order to apportion the costs in relation to the benefits being received. However, if the assessments are increased from the prior year beyond the maximum annual assessment for that fiscal year, they will be subject to the noticing and balloting procedures referenced in Proposition 218.

In Fiscal Year 2023-24, the maximum annual assessment rate will increase to \$67.91, in accordance with the approved annual escalator. The District is proposing to levy an assessment rate of \$67.91 per Benefit Unit (BU) for Fiscal Year 2023-24, which represents a 5.60% increase over the Fiscal Year 2022-23 applied rate of \$64.31. This adjustment will result in an assessment of \$67.91 per benefit unit in Fiscal Year 2023-24.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this report.

As required by the Landscaping and Lighting Act of 1972, this Engineer's Report describes the improvements to be constructed, operated, maintained, and serviced by the assessment district for Fiscal Year 2023-24, provides a cost estimate for the assessment district, and lists the proposed assessments to be levied upon each assessable lot or parcel within the assessment district.

CVRPD will hold a Public Hearing on June 14, 2023, to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the CVRPD may adopt a resolution confirming the levy of assessments as originally proposed or as modified. Following the adoption of this resolution, the final assessor's roll will be prepared and filed with the Monterey County Auditor's office to be included on the Fiscal Year 2023-24 secured property tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a separate fund and can only be used for the purposes stated within this Engineer's Report.

SECTION II

ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

CARMEL VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE ASSESSMENT DISTRICT

FISCAL YEAR 2023-24

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), and in accordance with the Resolution of Initiation, adopted by the Board of Directors of the Carmel Valley Recreation and Park District, on March 6, 2023, and in connection with the proceedings for:

CARMEL VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE ASSESSMENT DISTRICT

Herein after referred to as the "District", I, Eduardo Espinoza, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements within the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Offices of the Carmel Valley Recreation and Park District and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Offices of the Carmel Valley Recreation and Park District.

PART C: MAINTENANCE ASSESSMENT DISTRICT DIAGRAM

This part incorporates by reference a diagram of the District showing the exterior boundaries of the District, the boundaries of any zones within the District and the lines and dimensions of each lot or parcel of land within the District. The diagram has been prepared by the Engineer of Work and is on file in the Offices of the Carmel Valley Recreation and Park District. The lines and dimensions of each lot or parcel within the

District are those lines and dimensions shown on the maps of the Monterey County Assessor for the year when this Engineer's Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District, in proportion to the estimated benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains a list of the Monterey County Assessor's Parcel Numbers, and the net amount to be assessed upon the benefited lands within the District for Fiscal Year 2023-24. The Assessment Roll is filed in the Offices of the Carmel Valley Recreation and Park District and is incorporated in this Engineer's Report by reference. The list is keyed to the records of the Monterey County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities, which have been constructed within the Carmel Valley Recreation and Park District, and those which may be subsequently constructed, and which will be operated, maintained, and serviced are generally described as follows:

Carmel Valley Community Park: This community park is located near the intersection of Ford Road and Carmel Valley Road and is approximately 6.8 acres. The park includes landscaping, trees, shrubbery, a gazebo, barbecue pits, picnic tables, an outdoor stage, volleyball and horseshoe areas, storage sheds, a flagpole, two restroom buildings, an activity house with meeting rooms, fencing, sidewalks, parking lot areas, etc.

The construction, operation, maintenance and servicing of the park facilities and appurtenant facilities, include, but are not limited to electrical energy, utilities such as water and sewer, materials, telephone, insurance, fees, removal of trash and debris, contractual services such as landscaping, janitorial services, etc. necessary for the operation, maintenance, and servicing of the existing and future park facilities.

In Fiscal Year 2021-22, the CVRPD was awarded two grants and are planning to use the funds to replace and renovate portions of the Carmel Valley Community Park. A summary of each of the grants follow:

Recreational Infrastructure Revenue Enhancement (RIRE) Grant: The RIRE funds are granted to local agencies that obtained voter approval between November 1, 2012 through November 30, 2018 for revenue enhancement measures aimed at improving and enhancing local or regional park infrastructure. CVRPD applied and was awarded a \$250,000 grant to improve and enhance the Carmel Valley Community Park facilities.

Parks and Water Bond Act of 2018 Per Capita Grant: These grants are available to cities and districts in urbanized counties across the state that provide park and recreation services within jurisdictions of 200,000 or less in population. Grant recipients are encouraged to utilize the funds to rehabilitate existing infrastructure. The CVRPD applied for and was awarded a \$177,952 grant to improve or enhance the Carmel Valley Community Park Facilities.

The grants mentioned above may fund in full or in part the capital expenditures related to the replacement, renovation and development of the infrastructure and primary elements of the Carmel Valley Community Park, which generally includes but is not limited to trails, paths, landscaping, lighting, retaining walls, barbeques, a flagpole, gathering spaces, stage, gazebo, activity house, restrooms, and the parking lots.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of construction, operation, and maintenance and servicing of the landscaping, park facilities, lighting, and associated appurtenant facilities can be recovered by the District. Incidental expenses including administration of the District, engineering fees, legal fees and all other costs associated with the construction, operation and maintenance and servicing of the District can also be included.

The 1972 Act also requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein. A contribution to the District by the CVRPD may be made to reduce assessments, as the Board of Directors deems appropriate. Any balance remaining on July 1 at the end of the fiscal year must be carried over to the next fiscal year unless the funds are being accumulated for future capital replacement and operating reserves.

The estimated Fiscal Year 2023-24 expenditures for the District facilities have been provided by the CVRPD and are estimated in Table No. 1. For a more detailed review of the estimate of cost, please refer to the CVRPD budget for Fiscal Year 2023-24.

TABLE NO. 1	
CARMEL VALLEY RECREATION & PARK DISTRICT PARK MAINTENANCE ASSESSMENT DISTRICT FISCAL YEAR 2023-24 ESTIMATE OF PROPOSED INCOME AND EXPENSE	
	FISCAL YEAR 2023-24 ESTIMATE OF COST
REVENUES	
Projected Beginning Balance - July 1, 2023	\$156,802
Other Revenues ¹	\$22,600
Assessments	\$133,247
Interest	\$1,000
TOTAL REVENUES	\$313,649
DIRECT COSTS	
Services and Supplies	\$76,631
CVRPD Administration	\$37,577
Utilities	\$18,400
County Collection Fee	\$333
Annual Assessment Administration	\$5,800
Operating Contingency ²	\$13,874
Capital Improvements ³	\$25,150
TOTAL COSTS	\$177,765
FUND BALANCE INFORMATION	
Projected Operating Reserve Fund Balance - June 30, 2024 ⁴	\$69,371
Projected Capital Reserve Fund Balance - June 30, 2024	\$66,513
Projected Ending Balance - June 30, 2024	\$135,884

¹ Consists of estimated fees, charges and donations. Interest and Other Revenues received from non-assessment revenues meet or exceed the amount required to pay for costs associated with the general benefits (\$15,999) and the special benefits conferred to property outside the boundaries of the District (\$2,512).

² Operating Contingency equals 10% of the operating and maintenance related direct costs.

³ \$5,150 is planned for the repair of a well pump and \$20,000 is planned to be used as a partial match for a Grant related project.

⁴ Since the District receives the assessment revenue in late December and late April, the District needs to ensure it has at least 50% of the total costs for its operating reserves. Operating Reserves equal 50% of total costs minus Operating Contingency and Capital Improvements line items.

In addition, the CVRPD applied for and was awarded two grants by the State of California Department of Parks and Recreation in Fiscal Year 2021-22: the Recreational Infrastructure Revenue Enhancement Grant and the Parks and Water Bond Act of 2018 Per Capita Grant (collectively, the “Grants”). The Recreational Infrastructure Revenue Enhancement Grant was awarded in an amount not to exceed \$250,000 and does not require CVRPD to provide a matching contribution. The Parks and Water Bond Act of 2018 Per Capita Grant was awarded in an amount not to exceed \$177,952 but does require a 25% match of funds from CVRPD. CVRPD continues to identify projects and obtain bids to replace and renovate projects using Grants for improvements outlined in Part A of this report.

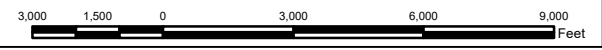
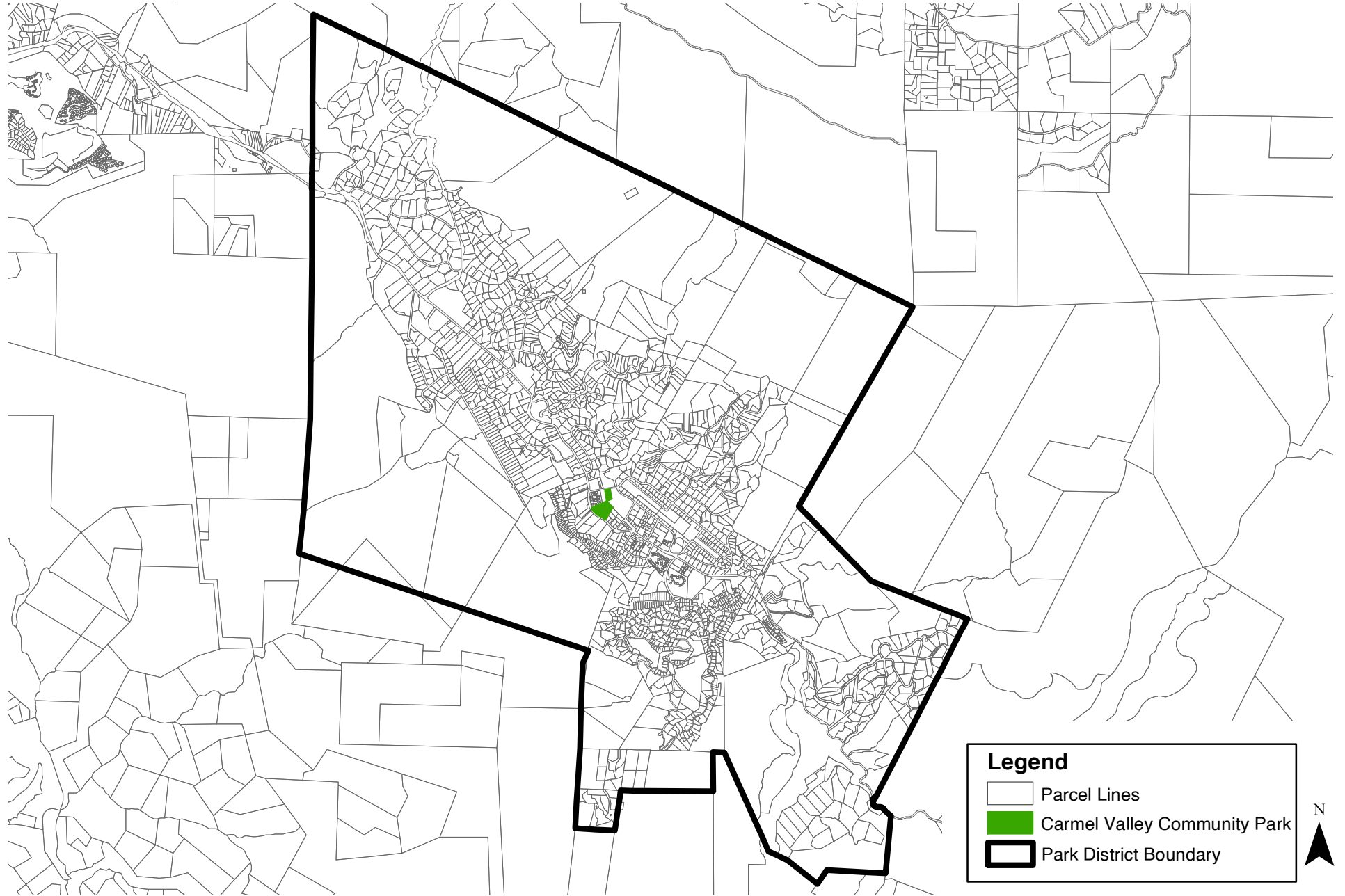
PART C

MAINTENANCE ASSESSMENT DISTRICT DIAGRAM

The boundaries of the Park Maintenance Assessment District are coterminous with the boundaries of CVRPD. The Diagram is on file in the Offices of the Carmel Valley Recreation and Park District and shown on the following page of this Engineer's Report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Monterey County Assessor, for the year when this Engineer's Report was prepared, and are incorporated by reference herein and made part of this Engineer's Report.

Only those Parks whose maintenance responsibility is taken care of through the Park Maintenance Assessment District are shown.

Carmel Valley Recreation and Park District Park Maintenance Assessment District Maintenance Assessment District Diagram



PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping & Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping, park facilities and lighting improvements.

Section 22573 of the Landscaping & Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

"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 benefit to be received by each such lot or parcel from the improvements.

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

As a benefit based assessment, parcels receiving benefit from improvements maintained by the Park Maintenance Assessment District are subject to the assessment and will not be exempted as long as benefit is received. In addition, Article XIII D, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property.

Because assessments are levied on the basis of benefit, they are not considered a tax, and, therefore, are not governed by Article XIII A of the California Constitution.

The 1972 Act permits the designation of zones of benefit within any individual assessment district if "by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements" (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

Article XIII D of the California Constitution provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial, and institutional activities.

General Benefit

Pursuant to the provisions of Proposition 218, which was approved by the California voters in November 1996, any general benefit received by the public-at-large from the community park must be identified and calculated. The costs associated with the general benefits from the community park cannot be assessed to the property owners within the District and must be paid for by some other funding source.

The general benefit to the public-at-large can be calculated by determining the proportionate District resident versus District non-resident usage of the park. In the analysis of general benefit, CVRPD staff evaluated registration and permit issuance data projections and typical park usage data during the work week and weekends. CVRPD staff determined that 91% of participants using the park are from within the boundaries of the District and 9% are from outside the boundaries of the District. Based on this data, the CVRPD concludes that 9% of the park's usage is from the public-at-large and 9% of the total park budget is a fair calculation to use for calculating the general benefit portion of the costs.

Special Benefit

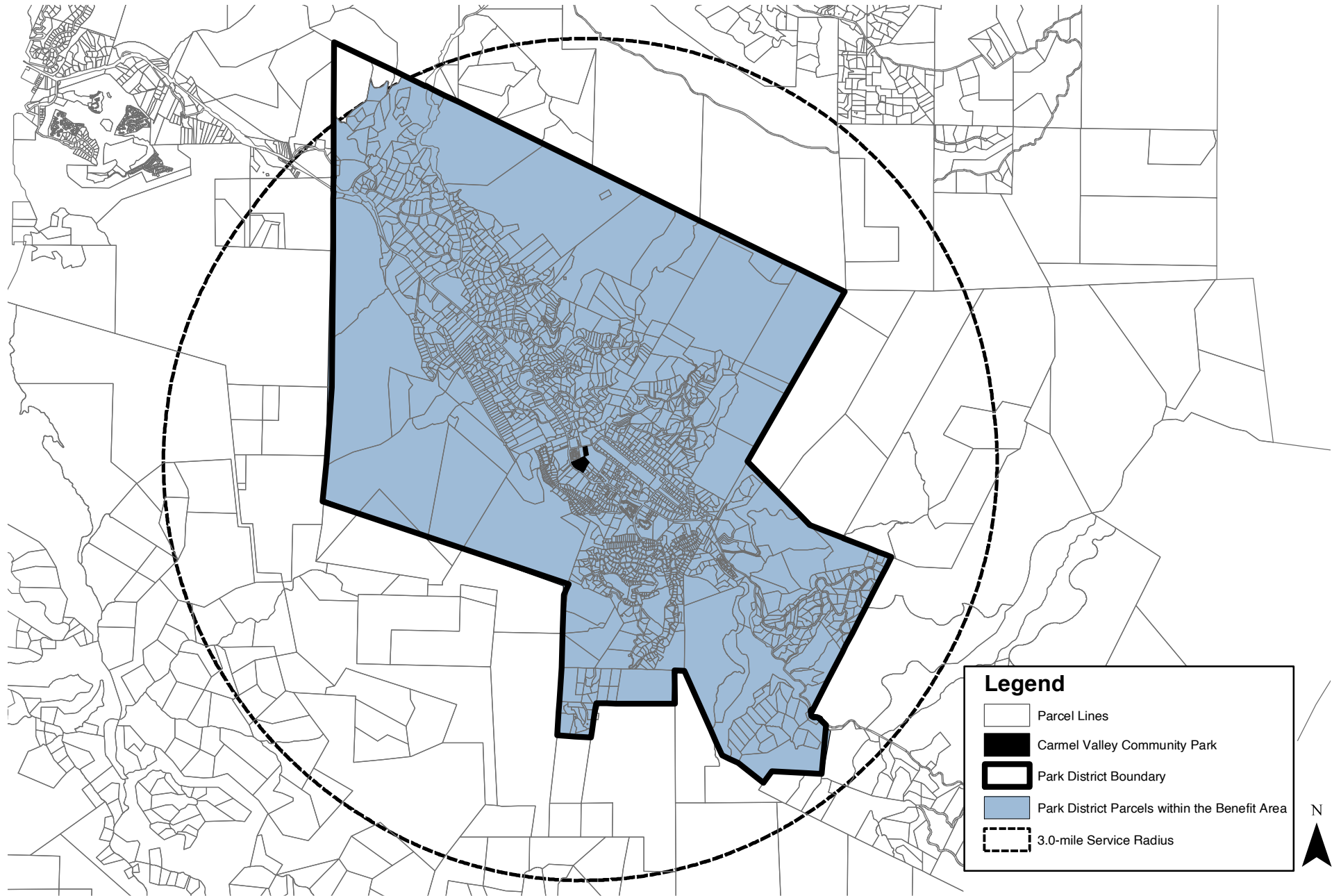
The CVRPD's community park provides a special benefit to all residents within the boundaries of its District. A well-maintained community park allows residents to enjoy their free time by having picnics, playing organized sports or games, relaxing, having barbeques, birthday parties, etc. If the community park is not well maintained and allowed to deteriorate in condition it would become unattractive to the residents and usage of the park would drop off. In addition, an unattractive community park could result in purchasers of homes and businesses being more reluctant to want to move to the community. Crime could also increase in and around the park area if lighting is not well maintained and trees and bushes are untrimmed for extended periods of time.

Benefit Area

The Carmel Valley Community Park is the only community park in the area which services the Carmel Valley Recreation and Park District residents and property owners. According to the National Park and Recreation Society, the service area for a community park is a 3.0-mile radius around the park. Therefore, parcels within this 3.0-miles radius of the community park receive a special benefit from the park services provided and are therefore assessed for their pro-rata share of those special benefits described below.

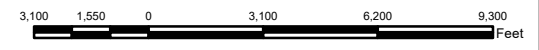
The Benefit Area map on the following page indicates the benefit area established based on the 3-mile service area.

Carmel Valley Recreation and Park District Park Maintenance Assessment District Benefit Area Map



Legend

- Parcel Lines
- Carmel Valley Community Park
- Park District Boundary
- Park District Parcels within the Benefit Area
- 3.0-mile Service Radius



Assessment Methodology

The method for spreading the costs to each parcel is based upon the number of Benefit Units assigned to each parcel. As a benefit based assessment, parcels receiving benefit from the park improvements are subject to the assessment and will not be exempted as long they receive a special benefit. The number of Benefit Units assigned to each parcel is calculated as follows: Benefit Units (BUs) = Equivalent Dwelling Units (EDUs) x Benefit Factor (BF). Each of these components are described below.

Equivalent Dwelling Units

The methodology used to assign EDUs to each land use in proportion to the benefit they receive relative to the single-family residential parcel is explained in this part of the report.

- **Single-Family Residential (SFR)**

Since the developed single-family residential parcel represents over 80% of the total parcels within the CVRPD boundary, it is used as the basic unit and is defined as **1.00 EDU**. Developed SFR parcels are defined as parcels that have a land use classification as SFR with the Monterey County Assessor's Office and are located within the boundaries of the District.

- **Residential Condominiums (CON)**

The building square footage of a residential condominium unit is typically 75% of the building square footage of a SFR home. Therefore, this can correlate to a condominium unit having 75% of the residents on average per unit when compared to an SFR home. Since there are fewer residents, the impact on the park maintenance is less. Therefore, the benefit for a condominium unit is equal to 75% of a single-family home, or **0.75 EDUs/unit**. Condominium parcels are defined as parcels that have a land use classification as condominium, with the Monterey County Assessor's Office and are located within the boundaries of the District.

- **Multi-Family Residential & Mobile Home Parks (MFR)**

The building square footage of a multi-family unit (e.g., apartment, duplex, tri-plex, mobile home, etc.) is typically 50% of the building square footage of a SFR home. Therefore, this can correlate to a multi-family unit having 50% less residents on average per unit than an SFR home. Since there are 50% fewer residents the impact on the park maintenance is less. Therefore, the benefit for a multi-family unit is equal to 50% of a single-family home, or **0.50 EDUs/unit**. Multi-Family parcels are defined as parcels that have a land use classification as multi-family, which includes duplexes, triplexes, apartments, mobile homes, etc. with the Monterey County Assessor's Office and are located within the boundaries of the District.

- **Improved Non-Residential Property (including Public Property)**

Non-residential properties such as commercial (COM), industrial (IND), institutional (INST), office (OFC) and medical (MED) properties also benefit from the park improvements. The special benefit arises from the opportunity for employees to utilize the park facilities before work, during lunch or after work. Non-residential properties

are assigned EDUs based on their employee population compared to a typical single-family home. To determine the number of employees for a non-residential parcel the building square footage is obtained from the County Assessor’s office. The employee population can then be estimated by multiplying the employee density shown in Table No. 2 below by the parcel’s building square footage.

TABLE NO. 2 - EMPLOYEE DENSITY	
Land Use	Employee Density
COM	2 employees per 1,000 SF
IND	1 employee per 1,000 SF
INST	2 employees per 1,000 SF
OFC	3 employees per 1,000 SF

For example, a commercial building would have on average 2 employees per 1,000 sq. ft. of building space compared to a single-family residential home which has an average of 2.85 residents per home. Therefore, a commercial building that is 1,000 sq. ft. in size would have 2 employees compared to 2.85 residents per home so the commercial building would have 0.702 EDUs/1,000 sq. ft. of building space (2.00 employees/2.85 residents = 0.702 EDUs).

Table No. 3 below shows the EDU calculations for each class of property.

TABLE NO. 3 EDUs BY PROPERTY CLASS	
<i>Residential Property</i>	
Single Family	1.000 EDUs/Unit
Condominium	0.750 EDUs/Unit
Multi-Family	0.500 EDUs/Unit
<i>Non-Residential Property</i>	
Commercial	0.702 EDUs/1000 SF
Industrial	0.351 EDUs/1000 SF
Institutional	0.702 EDUs/1000 SF
Medical	1.053 EDUs/1000 SF
Office	1.053 EDUs/1000 SF

- Public Property**
Public property will be assessed if it is developed for residential and non-residential purposes described above. Public property used for parks, open space, right-of-way, etc. do not benefit from the park improvements and are not assessed.
- Exempt Property**
Public property used for streets, parks, open space, right-of-way, easements, etc. do not benefit from the park improvements and are not assessed. Parcels that are non-buildable, common area parcels, open space, parks, and undeveloped parcels do not benefit from the park improvements and are not assessed.

Benefit Factor

Non-residential parcels benefit less than the residential parcels because their employees have less time/opportunity to use the parks than residents who live in the District. Employees can typically use the parks before work, during lunch and after work. Residents can use the parks during the same time and on weekends since they live in the area. This reduction in employee usage is demonstrated by the typical park construction standards which are to build 3.0 acres of park per 1,000 residents vs. 0.5 acres of park per 1,000 employees. Based on this information, it is reasonable to assume that for non-residential properties the opportunity to use and benefit from the park facilities is approximately 16.7% (0.5 acres / 3.0 acres) of that for residential properties, therefore non-residential properties receive a Benefit Factor of 0.167.

Sample Benefit Unit Calculation

The number of benefit units for a typical residential and non-residential property is shown below:

Benefit Units (BUs) = Equivalent Dwelling Units (EDUs) x Benefit Factor (BF)

Single Family Home BU = 1.00 x 1.00 = 1.00 BU

3,500 sq. ft. Commercial Building BUs = 3,500 SF x 0.702 EDUs/1,000 SF x
0.167 = 0.410 BUs

Calculating Your Assessment

Pursuant to Table No. 1 on Page 8 of this Engineer's Report, the assessment revenue needed for Fiscal Year 2023-24 is \$133,247. Since there is a total of 1,962.39 BUs within the District, the Fiscal Year 2023-24 rate per BU is \$67.91 (\$133,247/1,962.39 BUs). The method used to calculate the assessment for each parcel is as follows:

- Step 1** - Each parcel is assigned a land use classification such as SFR (single-family), MFR (multi-family), COM (Commercial), etc., based on the Monterey County Use Codes.
- Step 2** - EDUs for each parcel are calculated based on the land use classification of the parcel. For residential parcels, the number of units are used in the calculation and for non-residential parcels the building square footage is used in the calculation.
- Step 3** - Benefit Units are then calculated for each parcel. Benefit Units (BUs) = Equivalent Dwelling Units (EDUs) x Benefit Factor (BF).
- Step 4** - The assessment amount for each parcel is then determined by multiplying the number of benefit units by \$67.91/BU.

Table No. 4 below illustrates typical assessments for different land uses.

TABLE NO. 4 - SAMPLE ASSESSMENT CALCULATIONS							
LAND USE	NO. OF RESIDENTIAL UNITS	BUILDING SQ. FT.	EQUIVALENT DWELLING UNITS (EDU) PER 1,000 SQ. FT.	BENEFIT FACTOR (BF)	BENEFIT UNITS (BUs)	FISCAL YEAR 2023-24 RATE PER BU	TOTAL FISCAL YEAR 2023-24 ASSESSMENT
Commercial Parcel		1,000	0.702	0.167	0.117	\$67.91	\$7.94
Condominium/Townhome Parcel	1		0.750	1.000	0.750	\$67.91	\$50.93
Industrial Parcel		1,000	0.351	0.167	0.058	\$67.91	\$3.97
Institutional Parcel		1,000	0.702	0.167	0.117	\$67.91	\$7.94
Multi-Family Parcel	2		1.000	1.000	1.000	\$67.91	\$67.91
Office/Medical Parcel		1,000	1.053	0.167	0.175	\$67.91	\$11.91
Single-Family Residential Parcel	1		1.000	1.000	1.000	\$67.91	\$67.91
Undeveloped Parcels			0.000	0.000	0.000	\$67.91	\$0.00

Note: For placement of the assessments on the County of Monterey property tax bills, the County Auditor-Controller requires all amounts to be submitted in even cents. Therefore, any parcel assessment that would be in odd cents will be reduced by one cent to meet this requirement.

The land use classifications used for each parcel are based on the last secured Monterey County Property Tax Roll. A summary of the benefit units and assessment revenue by land use classification is shown in Table No. 5 below.

TABLE NO. 5 - SUMMARY OF FISCAL YEAR 2023-24						
BENEFIT INSIDE DISTRICT						
Land Use	NO. OF PARCELS	BLDG. SF	UNITS	EDUs	BUs	FISCAL YEAR 2023-24 ASSESSMENTS
Commercial	73	439,212	31	308.22	51.473	\$3,495
Condominium	83	141,293	83	62.25	62.250	\$4,226
Industrial	4	29,447	-	10.33	1.725	\$117
Institutional	4	21,214	-	14.89	2.486	\$169
Multi-Family Residential	20	31,112	81	42.50	42.500	\$2,886
Office/Medical	8	22,509	-	23.69	3.957	\$269
Single Family Residential	1,769	3,745,917	1,806	1,798.00	1,798.000	\$122,085
Total - Benefit Inside District	1,961	4,430,704	2,001	2,259.88	1,962.391	\$133,247

BENEFIT OUTSIDE DISTRICT						
Land Use	NO. OF PARCELS	BLDG. SF	UNITS	EDUs	BUs	FISCAL YEAR 2023-24 ASSESSMENTS
Single Family Residential	37	-	37	37.00	37.000	\$2,512
Total - Benefit Outside District	37	-	37	37.00	37.000	\$2,512

CPI Increase

The Fiscal Year 2023-24 maximum annual assessment rate per benefit unit has been increased by the annual change in the prior year's Annual Average Consumer Price Index – All Urban Consumers (San Francisco-Oakland-San Jose, CA) ("CPI"). The 2021 Annual Average was 309.721 and the 2022 Annual Average was 327.060. This CPI increase of 5.60% was applied to the prior year's maximum annual assessment rate per benefit unit of \$64.31. Therefore, the Fiscal Year 2023-24 maximum annual assessment rate per benefit unit is \$67.91.

The District is electing to levy at the maximum assessment rate in Fiscal Year 2023-24. Therefore, the Fiscal Year 2023-24 applied rate will increase over the Fiscal Year 2022-23 applied rate by 5.60% from \$64.31 per benefit unit to \$67.91 per benefit unit.

Adjustment of Assessments

Any property owner who demonstrates that the amount of their assessment is in error as a result of incorrect information being used to apply the foregoing method of spread, may file a written appeal with the Board of Directors. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the designee of the Board of Directors, shall promptly review the information provided by the property owner and if he/she finds that the assessment should be modified, the designee of the Board of Directors shall have the authority to make the appropriate changes in the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the designee of the Board is authorized to refund to the property owner the amount of any approved reduction if the District reserve is adequate.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel within the Park Maintenance Assessment District is shown on the last equalized Property Tax Roll of the Monterey County Assessor, which by reference is hereby made a part of this report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for Fiscal Year 2023-24 apportioned to each lot or parcel. The Assessment Roll is on file in the Offices of the Carmel Valley Recreation & Park District and is shown in this Report as Appendix "A".

APPENDIX A

FISCAL YEAR 2023-24 ASSESSMENT ROLL

**Carmel Valley Recreation and Park District
Fiscal Year 2023-24
Assessment Roll**

Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
187-011-010	SFR	\$67.90	187-061-001	SFR	\$67.90	187-111-008	SFR	\$67.90
187-021-013	COM	\$3.12	187-061-003	SFR	\$67.90	187-111-009	SFR	\$67.90
187-021-014	SFR	\$67.90	187-061-005	SFR	\$67.90	187-111-010	SFR	\$67.90
187-021-026	SFR	\$67.90	187-061-006	SFR	\$67.90	187-111-011	SFR	\$67.90
187-021-027	SFR	\$67.90	187-061-009	SFR	\$67.90	187-111-012	SFR	\$67.90
187-021-028	SFR	\$67.90	187-061-010	SFR	\$135.82	187-111-013	SFR	\$67.90
187-021-029	SFR	\$67.90	187-061-011	SFR	\$67.90	187-111-014	SFR	\$67.90
187-021-030	SFR	\$67.90	187-061-012	SFR	\$67.90	187-111-016	SFR	\$67.90
187-021-031	SFR	\$67.90	187-061-013	SFR	\$67.90	187-111-022	SFR	\$67.90
187-031-004	SFR	\$203.72	187-061-014	SFR	\$67.90	187-111-026	SFR	\$67.90
187-031-020	SFR	\$67.90	187-071-003	SFR	\$67.90	187-111-027	SFR	\$67.90
187-031-022	SFR	\$67.90	187-071-004	SFR	\$67.90	187-111-029	SFR	\$67.90
187-031-023	SFR	\$203.72	187-071-007	SFR	\$67.90	187-111-030	SFR	\$67.90
187-031-024	SFR	\$67.90	187-071-008	SFR	\$67.90	187-121-001	SFR	\$67.90
187-031-025	SFR	\$67.90	187-071-009	SFR	\$67.90	187-121-002	SFR	\$67.90
187-031-026	SFR	\$67.90	187-071-010	SFR	\$67.90	187-121-005	SFR	\$67.90
187-031-027	SFR	\$67.90	187-071-013	SFR	\$67.90	187-121-007	SFR	\$67.90
187-031-028	SFR	\$67.90	187-071-014	SFR	\$67.90	187-121-010	SFR	\$67.90
187-031-029	SFR	\$67.90	187-071-015	SFR	\$67.90	187-121-011	SFR	\$67.90
187-031-030	SFR	\$67.90	187-071-017	SFR	\$67.90	187-121-012	SFR	\$67.90
187-031-031	SFR	\$67.90	187-071-019	SFR	\$67.90	187-121-013	SFR	\$67.90
187-031-037	SFR	\$67.90	187-071-020	SFR	\$67.90	187-121-014	SFR	\$67.90
187-031-039	SFR	\$67.90	187-071-022	SFR	\$67.90	187-121-015	SFR	\$67.90
187-031-040	SFR	\$67.90	187-071-023	SFR	\$67.90	187-121-016	SFR	\$67.90
187-031-041	SFR	\$67.90	187-081-001	SFR	\$67.90	187-121-017	SFR	\$67.90
187-041-001	SFR	\$67.90	187-081-002	SFR	\$67.90	187-121-021	SFR	\$67.90
187-041-006	SFR	\$67.90	187-081-003	SFR	\$67.90	187-121-022	SFR	\$67.90
187-041-007	SFR	\$67.90	187-081-004	SFR	\$67.90	187-121-023	SFR	\$67.90
187-041-008	SFR	\$67.90	187-081-005	SFR	\$67.90	187-121-025	SFR	\$67.90
187-041-024	SFR	\$203.72	187-081-006	SFR	\$67.90	187-121-026	SFR	\$67.90
187-041-031	SFR	\$67.90	187-081-009	SFR	\$67.90	187-121-027	SFR	\$67.90
187-041-033	SFR	\$67.90	187-081-010	SFR	\$67.90	187-121-028	SFR	\$67.90
187-041-035	SFR	\$67.90	187-081-014	SFR	\$67.90	187-121-029	SFR	\$67.90
187-041-036	SFR	\$67.90	187-081-015	SFR	\$67.90	187-121-030	SFR	\$67.90
187-041-037	SFR	\$67.90	187-081-016	SFR	\$67.90	187-121-033	SFR	\$67.90
187-041-038	SFR	\$67.90	187-081-024	SFR	\$67.90	187-121-034	SFR	\$67.90
187-041-039	SFR	\$67.90	187-081-025	SFR	\$67.90	187-121-035	SFR	\$67.90
187-041-040	SFR	\$67.90	187-081-027	SFR	\$67.90	187-121-036	SFR	\$67.90
187-041-041	SFR	\$67.90	187-081-029	SFR	\$67.90	187-121-037	SFR	\$67.90
187-041-042	SFR	\$67.90	187-081-030	SFR	\$67.90	187-121-038	SFR	\$67.90
187-041-043	SFR	\$67.90	187-081-031	SFR	\$67.90	187-121-039	SFR	\$67.90
187-041-044	SFR	\$135.82	187-081-032	SFR	\$67.90	187-131-003	SFR	\$67.90
187-041-048	SFR	\$67.90	187-081-033	SFR	\$67.90	187-131-004	SFR	\$67.90
187-041-049	SFR	\$67.90	187-081-034	SFR	\$67.90	187-131-008	SFR	\$67.90
187-041-052	SFR	\$67.90	187-081-035	SFR	\$67.90	187-131-009	SFR	\$67.90
187-041-056	SFR	\$67.90	187-091-006	SFR	\$67.90	187-131-012	SFR	\$67.90
187-041-057	SFR	\$67.90	187-091-007	SFR	\$67.90	187-131-015	MFR	\$67.90
187-041-060	SFR	\$67.90	187-091-008	SFR	\$67.90	187-131-016	SFR	\$67.90
187-041-061	SFR	\$67.90	187-091-009	SFR	\$67.90	187-131-018	SFR	\$67.90
187-041-062	SFR	\$67.90	187-091-011	SFR	\$67.90	187-131-019	SFR	\$67.90
187-041-063	SFR	\$67.90	187-091-016	SFR	\$67.90	187-131-023	SFR	\$67.90
187-041-064	SFR	\$67.90	187-091-017	SFR	\$67.90	187-131-027	SFR	\$67.90
187-041-065	SFR	\$67.90	187-091-019	SFR	\$67.90	187-131-031	SFR	\$67.90
187-041-066	SFR	\$135.82	187-091-020	SFR	\$67.90	187-131-032	SFR	\$67.90
187-041-067	SFR	\$67.90	187-091-022	SFR	\$67.90	187-131-034	SFR	\$67.90
187-042-002	SFR	\$67.90	187-091-023	SFR	\$67.90	187-131-035	SFR	\$67.90
187-042-003	SFR	\$67.90	187-091-027	SFR	\$67.90	187-131-036	SFR	\$67.90
187-042-004	SFR	\$67.90	187-091-030	SFR	\$67.90	187-131-042	SFR	\$135.82
187-042-006	SFR	\$67.90	187-091-032	SFR	\$67.90	187-131-043	SFR	\$67.90
187-042-009	SFR	\$67.90	187-111-003	SFR	\$67.90	187-131-044	COM	\$565.82
187-042-011	SFR	\$67.90	187-111-005	SFR	\$67.90	187-131-045	SFR	\$67.90
187-042-012	SFR	\$67.90	187-111-006	SFR	\$67.90	187-141-002	SFR	\$67.90
187-042-013	SFR	\$67.90	187-111-007	SFR	\$67.90	187-141-003	SFR	\$67.90

**Carmel Valley Recreation and Park District
Fiscal Year 2023-24
Assessment Roll**

Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
187-141-004	SFR	\$67.90	187-191-008	SFR	\$67.90	187-252-003	SFR	\$67.90
187-141-005	SFR	\$67.90	187-191-009	SFR	\$67.90	187-252-004	SFR	\$67.90
187-141-007	SFR	\$67.90	187-192-002	SFR	\$67.90	187-252-006	SFR	\$67.90
187-141-009	SFR	\$67.90	187-192-003	SFR	\$67.90	187-252-009	SFR	\$67.90
187-141-010	SFR	\$67.90	187-192-004	SFR	\$67.90	187-252-011	COM	\$124.94
187-141-011	SFR	\$67.90	187-192-005	SFR	\$67.90	187-252-012	SFR	\$67.90
187-141-012	SFR	\$67.90	187-192-007	SFR	\$67.90	187-252-013	SFR	\$67.90
187-141-013	SFR	\$67.90	187-201-001	SFR	\$67.90	187-261-001	SFR	\$67.90
187-141-014	SFR	\$67.90	187-201-002	SFR	\$67.90	187-261-002	SFR	\$67.90
187-141-015	SFR	\$67.90	187-201-003	SFR	\$67.90	187-261-003	SFR	\$67.90
187-141-016	SFR	\$67.90	187-201-004	SFR	\$67.90	187-261-004	SFR	\$67.90
187-141-017	SFR	\$67.90	187-201-005	SFR	\$67.90	187-261-005	SFR	\$67.90
187-141-018	SFR	\$67.90	187-202-004	SFR	\$67.90	187-261-008	SFR	\$67.90
187-141-020	SFR	\$67.90	187-202-005	SFR	\$67.90	187-261-009	SFR	\$67.90
187-151-001	SFR	\$67.90	187-202-006	SFR	\$67.90	187-261-010	SFR	\$67.90
187-151-002	SFR	\$67.90	187-202-009	SFR	\$67.90	187-261-011	SFR	\$67.90
187-151-003	SFR	\$67.90	187-202-011	SFR	\$67.90	187-261-012	SFR	\$67.90
187-151-004	SFR	\$67.90	187-202-012	SFR	\$67.90	187-261-013	SFR	\$67.90
187-151-005	SFR	\$67.90	187-211-001	SFR	\$67.90	187-261-014	SFR	\$67.90
187-151-006	SFR	\$67.90	187-211-002	SFR	\$67.90	187-261-015	SFR	\$67.90
187-161-001	SFR	\$67.90	187-211-003	SFR	\$67.90	187-261-016	SFR	\$67.90
187-161-003	SFR	\$67.90	187-211-006	SFR	\$67.90	187-261-017	SFR	\$67.90
187-161-004	SFR	\$67.90	187-211-009	SFR	\$67.90	187-261-021	SFR	\$67.90
187-161-005	SFR	\$67.90	187-211-011	SFR	\$67.90	187-261-022	SFR	\$67.90
187-161-006	SFR	\$67.90	187-211-013	SFR	\$67.90	187-261-023	SFR	\$67.90
187-161-008	SFR	\$67.90	187-211-014	SFR	\$67.90	187-262-001	SFR	\$67.90
187-161-009	SFR	\$67.90	187-211-015	SFR	\$67.90	187-262-002	SFR	\$67.90
187-161-010	SFR	\$67.90	187-221-002	SFR	\$67.90	187-262-003	SFR	\$67.90
187-171-001	SFR	\$67.90	187-221-003	SFR	\$67.90	187-262-004	SFR	\$67.90
187-171-002	SFR	\$67.90	187-221-004	SFR	\$67.90	187-262-005	SFR	\$67.90
187-171-003	SFR	\$67.90	187-221-008	SFR	\$67.90	187-272-001	SFR	\$67.90
187-172-001	SFR	\$67.90	187-221-009	SFR	\$67.90	187-272-002	SFR	\$67.90
187-172-004	SFR	\$67.90	187-221-010	SFR	\$67.90	187-272-003	SFR	\$67.90
187-172-005	SFR	\$67.90	187-221-015	SFR	\$67.90	187-272-004	SFR	\$67.90
187-172-006	SFR	\$67.90	187-221-016	SFR	\$67.90	187-272-005	SFR	\$67.90
187-172-010	SFR	\$67.90	187-221-018	SFR	\$67.90	187-272-006	SFR	\$67.90
187-172-011	SFR	\$67.90	187-231-001	SFR	\$67.90	187-272-007	SFR	\$67.90
187-172-012	SFR	\$67.90	187-231-003	SFR	\$203.72	187-272-008	SFR	\$67.90
187-172-013	SFR	\$67.90	187-231-004	COM	\$240.32	187-272-009	SFR	\$67.90
187-181-008	SFR	\$67.90	187-231-007	SFR	\$67.90	187-272-010	SFR	\$67.90
187-181-013	SFR	\$67.90	187-231-008	SFR	\$67.90	187-272-011	SFR	\$67.90
187-181-016	SFR	\$67.90	187-231-009	SFR	\$67.90	187-272-012	SFR	\$67.90
187-181-017	SFR	\$67.90	187-241-007	SFR	\$67.90	187-272-013	SFR	\$67.90
187-181-019	SFR	\$67.90	187-241-008	SFR	\$67.90	187-272-014	SFR	\$67.90
187-181-020	SFR	\$67.90	187-241-009	SFR	\$67.90	187-272-015	SFR	\$67.90
187-181-027	SFR	\$67.90	187-241-010	SFR	\$67.90	187-272-016	SFR	\$67.90
187-181-028	SFR	\$67.90	187-241-011	SFR	\$67.90	187-272-017	SFR	\$67.90
187-181-029	SFR	\$67.90	187-241-014	SFR	\$67.90	187-272-018	SFR	\$67.90
187-181-030	SFR	\$67.90	187-241-015	SFR	\$67.90	187-272-019	SFR	\$67.90
187-181-031	SFR	\$67.90	187-241-016	SFR	\$67.90	187-272-020	SFR	\$67.90
187-181-038	SFR	\$67.90	187-241-017	SFR	\$67.90	187-281-001	SFR	\$67.90
187-181-039	SFR	\$67.90	187-251-001	SFR	\$67.90	187-281-002	SFR	\$67.90
187-181-042	SFR	\$67.90	187-251-004	SFR	\$67.90	187-281-003	SFR	\$67.90
187-181-043	SFR	\$67.90	187-251-005	SFR	\$67.90	187-281-004	SFR	\$67.90
187-181-044	SFR	\$67.90	187-251-006	SFR	\$67.90	187-281-005	SFR	\$67.90
187-181-045	SFR	\$67.90	187-251-007	SFR	\$67.90	187-281-006	SFR	\$67.90
187-181-046	SFR	\$67.90	187-251-008	SFR	\$67.90	187-281-007	SFR	\$67.90
187-191-001	SFR	\$67.90	187-251-009	SFR	\$67.90	187-291-001	SFR	\$67.90
187-191-002	SFR	\$67.90	187-251-010	SFR	\$67.90	187-291-004	SFR	\$67.90
187-191-004	SFR	\$67.90	187-251-011	SFR	\$67.90	187-291-006	SFR	\$67.90
187-191-005	SFR	\$67.90	187-251-012	SFR	\$67.90	187-291-008	SFR	\$67.90
187-191-006	SFR	\$67.90	187-252-001	SFR	\$67.90	187-291-009	SFR	\$67.90
187-191-007	SFR	\$67.90	187-252-002	SFR	\$67.90	187-291-010	SFR	\$67.90

**Carmel Valley Recreation and Park District
Fiscal Year 2023-24
Assessment Roll**

Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
187-291-011	SFR	\$67.90	187-382-002	SFR	\$67.90	187-431-010	COM	\$19.22
187-301-001	SFR	\$67.90	187-382-003	SFR	\$67.90	187-431-013	INST	\$36.46
187-321-005	SFR	\$67.90	187-382-004	SFR	\$67.90	187-431-014	COM	\$19.82
187-321-006	SFR	\$67.90	187-382-005	SFR	\$67.90	187-431-015	COM	\$63.70
187-321-007	SFR	\$67.90	187-382-006	SFR	\$67.90	187-431-016	OFC	\$40.12
187-321-011	SFR	\$67.90	187-382-007	SFR	\$67.90	187-432-003	COM	\$33.40
187-321-012	SFR	\$67.90	187-382-008	SFR	\$67.90	187-432-004	COM	\$22.20
187-331-001	SFR	\$67.90	187-382-009	SFR	\$67.90	187-432-012	COM	\$17.86
187-331-002	SFR	\$67.90	187-391-001	SFR	\$67.90	187-432-013	OFC	\$28.66
187-331-003	SFR	\$67.90	187-391-002	SFR	\$67.90	187-432-014	COM	\$7.88
187-331-005	SFR	\$67.90	187-391-003	SFR	\$67.90	187-432-015	COM	\$11.60
187-341-001	SFR	\$67.90	187-391-005	SFR	\$67.90	187-432-016	COM	\$13.10
187-341-002	SFR	\$67.90	187-391-006	SFR	\$67.90	187-432-017	COM	\$14.06
187-341-003	SFR	\$67.90	187-391-007	SFR	\$67.90	187-433-002	COM	\$2.10
187-341-004	SFR	\$67.90	187-391-008	SFR	\$67.90	187-433-003	MFR	\$101.86
187-341-005	SFR	\$67.90	187-391-009	SFR	\$67.90	187-433-006	SFR	\$67.90
187-351-003	SFR	\$67.90	187-391-010	SFR	\$67.90	187-433-009	SFR	\$67.90
187-351-005	SFR	\$67.90	187-391-011	SFR	\$67.90	187-433-011	SFR	\$67.90
187-351-006	SFR	\$67.90	187-391-012	SFR	\$67.90	187-433-012	SFR	\$67.90
187-361-001	SFR	\$67.90	187-391-013	SFR	\$67.90	187-433-013	SFR	\$67.90
187-361-002	SFR	\$67.90	187-391-014	SFR	\$67.90	187-433-014	SFR	\$67.90
187-361-003	SFR	\$67.90	187-401-006	SFR	\$67.90	187-433-022	SFR	\$67.90
187-361-004	SFR	\$67.90	187-401-009	SFR	\$67.90	187-433-023	SFR	\$67.90
187-361-007	SFR	\$67.90	187-401-010	SFR	\$67.90	187-433-024	SFR	\$67.90
187-361-008	SFR	\$67.90	187-411-001	SFR	\$67.90	187-433-025	COM	\$44.54
187-361-009	SFR	\$67.90	187-411-002	SFR	\$67.90	187-433-038	SFR	\$67.90
187-361-010	SFR	\$67.90	187-411-003	SFR	\$67.90	187-433-039	COM	\$28.78
187-361-011	SFR	\$67.90	187-411-004	SFR	\$67.90	187-433-041	SFR	\$67.90
187-361-012	SFR	\$67.90	187-411-006	SFR	\$67.90	187-433-043	SFR	\$67.90
187-361-013	SFR	\$67.90	187-411-007	SFR	\$67.90	187-433-047	SFR	\$67.90
187-361-014	SFR	\$67.90	187-411-011	SFR	\$67.90	187-433-049	SFR	\$67.90
187-361-015	SFR	\$67.90	187-411-012	SFR	\$67.90	187-433-050	SFR	\$67.90
187-361-016	SFR	\$67.90	187-411-013	COM	\$183.82	187-433-051	IND	\$43.60
187-361-017	SFR	\$67.90	187-411-015	OFC	\$24.30	187-433-055	SFR	\$67.90
187-361-018	SFR	\$67.90	187-411-016	COM	\$43.94	187-433-056	SFR	\$67.90
187-361-019	SFR	\$67.90	187-421-002	INST	\$27.90	187-433-058	COM	\$28.58
187-361-020	SFR	\$67.90	187-421-006	CON	\$50.92	187-433-059	COM	\$17.32
187-371-001	SFR	\$67.90	187-421-007	CON	\$50.92	187-433-060	COM	\$8.42
187-371-002	SFR	\$67.90	187-421-008	CON	\$50.92	187-433-061	COM	\$33.00
187-371-003	SFR	\$67.90	187-421-009	CON	\$50.92	187-433-062	COM	\$14.06
187-371-004	SFR	\$67.90	187-421-010	CON	\$50.92	187-433-063	COM	\$65.12
187-372-001	SFR	\$67.90	187-421-011	CON	\$50.92	187-433-068	SFR	\$67.90
187-372-002	SFR	\$67.90	187-421-012	CON	\$50.92	187-441-001	SFR	\$67.90
187-372-003	SFR	\$67.90	187-421-013	CON	\$50.92	187-441-002	MFR	\$271.64
187-373-001	SFR	\$67.90	187-421-014	CON	\$50.92	187-441-007	COM	\$26.08
187-373-002	SFR	\$67.90	187-421-015	CON	\$50.92	187-441-010	SFR	\$67.90
187-373-003	SFR	\$67.90	187-421-016	CON	\$50.92	187-441-013	INST	\$49.84
187-373-004	SFR	\$67.90	187-421-017	CON	\$50.92	187-441-014	COM	\$40.40
187-373-005	SFR	\$67.90	187-421-018	CON	\$50.92	187-441-015	COM	\$8.22
187-373-006	SFR	\$67.90	187-421-019	CON	\$50.92	187-441-019	COM	\$103.48
187-373-007	SFR	\$67.90	187-421-020	CON	\$50.92	187-441-021	MFR	\$67.90
187-373-008	SFR	\$67.90	187-421-021	CON	\$50.92	187-441-024	COM	\$64.30
187-381-001	SFR	\$67.90	187-421-022	CON	\$50.92	187-441-026	CON	\$50.92
187-381-002	SFR	\$67.90	187-421-023	CON	\$50.92	187-441-027	CON	\$50.92
187-381-003	SFR	\$67.90	187-421-024	CON	\$50.92	187-441-028	CON	\$50.92
187-381-004	SFR	\$67.90	187-421-025	CON	\$50.92	187-441-029	CON	\$50.92
187-381-005	SFR	\$67.90	187-421-026	CON	\$50.92	187-441-030	COM	\$131.34
187-381-006	SFR	\$67.90	187-421-027	CON	\$50.92	187-442-001	SFR	\$67.90
187-381-007	SFR	\$67.90	187-431-002	IND	\$31.30	187-442-003	MFR	\$67.90
187-381-008	SFR	\$67.90	187-431-003	COM	\$8.14	187-442-011	COM	\$16.16
187-381-009	SFR	\$67.90	187-431-004	COM	\$13.78	187-442-012	COM	\$110.62
187-381-010	SFR	\$67.90	187-431-005	COM	\$9.64	187-442-014	MFR	\$203.72
187-382-001	SFR	\$67.90	187-431-008	COM	\$7.06	187-442-016	MFR	\$101.86

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Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
187-442-017	MFR	\$67.90	187-501-011	SFR	\$67.90	187-522-002	SFR	\$67.90
187-442-018	COM	\$35.78	187-501-012	SFR	\$67.90	187-522-003	SFR	\$67.90
187-442-019	SFR	\$67.90	187-501-013	SFR	\$67.90	187-522-004	SFR	\$67.90
187-451-002	SFR	\$67.90	187-501-014	SFR	\$67.90	187-522-005	SFR	\$67.90
187-451-003	SFR	\$67.90	187-501-015	SFR	\$67.90	187-522-007	SFR	\$67.90
187-451-004	SFR	\$67.90	187-501-017	SFR	\$67.90	187-522-008	SFR	\$67.90
187-451-005	SFR	\$67.90	187-501-018	SFR	\$67.90	187-522-009	SFR	\$67.90
187-451-006	SFR	\$67.90	187-501-019	SFR	\$67.90	187-522-010	SFR	\$67.90
187-451-007	SFR	\$67.90	187-501-025	SFR	\$67.90	187-531-004	SFR	\$67.90
187-451-008	SFR	\$67.90	187-501-026	SFR	\$67.90	187-531-006	SFR	\$67.90
187-451-009	SFR	\$67.90	187-501-027	SFR	\$67.90	187-531-007	SFR	\$67.90
187-451-010	SFR	\$67.90	187-501-028	SFR	\$67.90	187-531-008	SFR	\$67.90
187-461-001	SFR	\$67.90	187-501-029	SFR	\$67.90	187-531-009	SFR	\$67.90
187-461-002	SFR	\$67.90	187-502-003	SFR	\$67.90	187-531-010	SFR	\$67.90
187-461-003	SFR	\$67.90	187-502-004	SFR	\$67.90	187-532-001	SFR	\$67.90
187-461-004	SFR	\$67.90	187-503-003	SFR	\$67.90	187-532-002	SFR	\$67.90
187-461-006	SFR	\$67.90	187-503-004	SFR	\$67.90	187-532-003	SFR	\$67.90
187-461-007	SFR	\$67.90	187-503-005	SFR	\$67.90	187-532-004	SFR	\$67.90
187-461-008	SFR	\$67.90	187-503-006	SFR	\$67.90	187-532-005	SFR	\$67.90
187-461-009	SFR	\$67.90	187-503-007	SFR	\$67.90	187-532-006	SFR	\$67.90
187-461-012	SFR	\$67.90	187-503-008	SFR	\$67.90	187-532-007	SFR	\$67.90
187-461-013	SFR	\$67.90	187-503-010	SFR	\$67.90	187-532-008	SFR	\$67.90
187-461-015	SFR	\$67.90	187-503-011	SFR	\$67.90	187-532-009	SFR	\$67.90
187-461-016	SFR	\$67.90	187-503-012	SFR	\$67.90	187-541-002	SFR	\$67.90
187-461-017	SFR	\$67.90	187-503-013	SFR	\$67.90	187-541-003	SFR	\$67.90
187-461-018	SFR	\$67.90	187-503-014	SFR	\$67.90	187-541-009	SFR	\$67.90
187-461-019	SFR	\$67.90	187-503-015	SFR	\$67.90	187-541-013	SFR	\$67.90
187-461-020	SFR	\$67.90	187-503-017	SFR	\$67.90	187-541-014	SFR	\$67.90
187-461-021	SFR	\$67.90	187-503-018	SFR	\$67.90	187-541-015	SFR	\$67.90
187-461-022	SFR	\$67.90	187-503-019	SFR	\$67.90	187-541-016	SFR	\$67.90
187-471-001	SFR	\$67.90	187-503-020	SFR	\$67.90	187-541-017	SFR	\$67.90
187-471-002	SFR	\$67.90	187-503-022	SFR	\$67.90	187-541-019	SFR	\$67.90
187-471-006	SFR	\$67.90	187-503-023	SFR	\$67.90	187-541-021	SFR	\$67.90
187-471-007	SFR	\$67.90	187-503-025	SFR	\$67.90	187-541-022	SFR	\$67.90
187-471-008	SFR	\$67.90	187-503-026	SFR	\$67.90	187-541-024	SFR	\$67.90
187-471-009	SFR	\$67.90	187-503-028	SFR	\$67.90	187-541-025	SFR	\$67.90
187-471-010	SFR	\$67.90	187-503-029	SFR	\$67.90	187-551-002	SFR	\$67.90
187-471-011	SFR	\$67.90	187-503-030	SFR	\$67.90	187-551-003	SFR	\$67.90
187-481-002	SFR	\$67.90	187-503-031	SFR	\$67.90	187-551-004	SFR	\$67.90
187-481-003	SFR	\$67.90	187-511-001	SFR	\$67.90	187-551-005	SFR	\$67.90
187-491-001	MFR	\$101.86	187-511-002	SFR	\$67.90	187-551-009	SFR	\$67.90
187-491-002	SFR	\$67.90	187-512-001	SFR	\$67.90	187-551-012	SFR	\$67.90
187-491-005	SFR	\$67.90	187-512-002	SFR	\$67.90	187-551-013	SFR	\$67.90
187-491-006	SFR	\$67.90	187-512-003	SFR	\$67.90	187-551-014	SFR	\$67.90
187-491-007	SFR	\$67.90	187-512-008	SFR	\$67.90	187-551-018	SFR	\$67.90
187-491-008	SFR	\$67.90	187-512-010	MFR	\$135.82	187-551-019	SFR	\$67.90
187-491-011	SFR	\$67.90	187-512-012	SFR	\$67.90	187-551-020	SFR	\$67.90
187-491-012	SFR	\$67.90	187-512-013	MFR	\$135.82	187-551-021	SFR	\$67.90
187-492-001	SFR	\$67.90	187-512-014	MFR	\$135.82	187-551-022	SFR	\$67.90
187-492-002	SFR	\$67.90	187-512-015	MFR	\$135.82	187-551-023	SFR	\$67.90
187-492-003	SFR	\$67.90	187-521-001	SFR	\$67.90	187-551-024	SFR	\$67.90
187-492-004	SFR	\$67.90	187-521-002	SFR	\$67.90	187-551-026	SFR	\$67.90
187-492-005	SFR	\$67.90	187-521-003	SFR	\$67.90	187-551-027	SFR	\$67.90
187-492-006	SFR	\$67.90	187-521-004	SFR	\$67.90	187-561-001	SFR	\$67.90
187-501-002	SFR	\$67.90	187-521-005	SFR	\$67.90	187-561-002	SFR	\$67.90
187-501-003	SFR	\$67.90	187-521-006	SFR	\$67.90	187-561-003	SFR	\$67.90
187-501-004	SFR	\$67.90	187-521-007	SFR	\$67.90	187-561-004	SFR	\$67.90
187-501-005	SFR	\$67.90	187-521-008	SFR	\$67.90	187-561-005	SFR	\$67.90
187-501-006	SFR	\$67.90	187-521-009	SFR	\$67.90	187-561-007	SFR	\$67.90
187-501-007	SFR	\$67.90	187-521-010	SFR	\$67.90	187-561-010	SFR	\$67.90
187-501-008	SFR	\$67.90	187-521-011	SFR	\$67.90	187-561-011	SFR	\$67.90
187-501-009	SFR	\$67.90	187-521-012	SFR	\$67.90	187-561-012	SFR	\$67.90
187-501-010	SFR	\$67.90	187-522-001	SFR	\$67.90	187-561-013	SFR	\$67.90

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Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
187-561-014	SFR	\$67.90	187-601-024	SFR	\$67.90	187-671-007	SFR	\$67.90
187-561-015	SFR	\$67.90	187-601-025	SFR	\$67.90	187-671-010	SFR	\$67.90
187-561-016	SFR	\$67.90	187-601-026	SFR	\$67.90	187-671-013	SFR	\$67.90
187-561-017	SFR	\$67.90	187-601-028	SFR	\$67.90	187-671-014	SFR	\$67.90
187-571-002	SFR	\$67.90	187-601-029	SFR	\$67.90	187-671-015	SFR	\$67.90
187-571-003	SFR	\$67.90	187-601-031	SFR	\$67.90	187-671-016	SFR	\$67.90
187-571-005	SFR	\$67.90	187-611-004	SFR	\$67.90	187-671-017	SFR	\$67.90
187-571-007	SFR	\$67.90	187-611-005	SFR	\$67.90	187-681-006	SFR	\$67.90
187-571-008	SFR	\$67.90	187-611-006	SFR	\$67.90	187-681-007	SFR	\$67.90
187-571-009	SFR	\$67.90	187-611-027	SFR	\$67.90	187-681-011	SFR	\$67.90
187-571-010	SFR	\$67.90	187-611-028	SFR	\$67.90	187-691-004	SFR	\$67.90
187-571-011	SFR	\$67.90	187-611-031	SFR	\$67.90	187-691-005	SFR	\$67.90
187-571-012	SFR	\$67.90	187-611-035	SFR	\$67.90	187-691-007	SFR	\$67.90
187-581-008	SFR	\$67.90	187-611-039	SFR	\$67.90	187-691-008	SFR	\$67.90
187-581-009	SFR	\$67.90	187-611-041	SFR	\$67.90	187-691-011	SFR	\$67.90
187-581-010	SFR	\$67.90	187-611-042	SFR	\$67.90	187-701-001	SFR	\$67.90
187-581-012	SFR	\$67.90	187-611-043	SFR	\$67.90	187-701-002	SFR	\$67.90
187-581-015	SFR	\$67.90	187-611-045	SFR	\$67.90	187-701-003	SFR	\$67.90
187-581-017	SFR	\$67.90	187-611-047	SFR	\$67.90	187-701-007	SFR	\$67.90
187-581-018	SFR	\$67.90	187-611-049	SFR	\$67.90	187-701-009	SFR	\$67.90
187-581-019	SFR	\$67.90	187-611-051	SFR	\$67.90	187-701-010	SFR	\$67.90
187-581-022	SFR	\$67.90	187-611-052	SFR	\$67.90	187-701-011	SFR	\$67.90
187-591-001	SFR	\$67.90	187-611-053	SFR	\$67.90	187-701-012	SFR	\$67.90
187-591-011	SFR	\$67.90	187-611-054	SFR	\$67.90	189-011-023	SFR	\$135.82
187-591-012	SFR	\$67.90	187-611-055	SFR	\$67.90	189-011-025	SFR	\$67.90
187-591-014	SFR	\$67.90	187-611-056	SFR	\$67.90	189-011-029	SFR	\$67.90
187-591-020	SFR	\$67.90	187-611-059	SFR	\$67.90	189-011-037	SFR	\$67.90
187-591-021	SFR	\$67.90	187-611-062	SFR	\$67.90	189-011-042	SFR	\$67.90
187-591-023	SFR	\$67.90	187-611-065	SFR	\$67.90	189-011-048	SFR	\$67.90
187-591-026	SFR	\$67.90	187-621-001	SFR	\$67.90	189-011-051	SFR	\$67.90
187-591-028	SFR	\$67.90	187-621-002	SFR	\$67.90	189-012-001	SFR	\$67.90
187-591-030	SFR	\$67.90	187-621-004	SFR	\$67.90	189-012-002	SFR	\$67.90
187-591-031	SFR	\$67.90	187-631-001	SFR	\$67.90	189-021-001	SFR	\$67.90
187-591-033	SFR	\$67.90	187-631-003	SFR	\$67.90	189-021-006	SFR	\$67.90
187-591-035	SFR	\$67.90	187-631-004	SFR	\$67.90	189-021-007	SFR	\$67.90
187-591-036	SFR	\$67.90	187-631-005	SFR	\$67.90	189-031-007	SFR	\$67.90
187-591-038	SFR	\$67.90	187-631-006	SFR	\$67.90	189-031-010	SFR	\$67.90
187-591-040	SFR	\$67.90	187-631-007	SFR	\$67.90	189-031-013	SFR	\$67.90
187-591-041	SFR	\$67.90	187-631-008	SFR	\$67.90	189-031-015	SFR	\$67.90
187-591-042	SFR	\$67.90	187-631-009	SFR	\$67.90	189-031-016	SFR	\$67.90
187-591-043	SFR	\$67.90	187-632-001	SFR	\$67.90	189-031-017	SFR	\$67.90
187-591-044	SFR	\$67.90	187-632-002	SFR	\$67.90	189-041-005	SFR	\$67.90
187-591-045	SFR	\$67.90	187-641-002	SFR	\$67.90	189-041-007	SFR	\$67.90
187-591-046	SFR	\$67.90	187-641-003	SFR	\$67.90	189-041-008	SFR	\$67.90
187-591-047	SFR	\$67.90	187-641-004	SFR	\$67.90	189-051-001	SFR	\$67.90
187-591-048	SFR	\$67.90	187-641-005	SFR	\$67.90	189-051-002	SFR	\$67.90
187-591-049	SFR	\$67.90	187-641-006	SFR	\$67.90	189-061-004	SFR	\$67.90
187-591-050	SFR	\$67.90	187-641-007	SFR	\$67.90	189-061-005	SFR	\$67.90
187-591-051	SFR	\$67.90	187-641-008	SFR	\$67.90	189-061-006	SFR	\$67.90
187-591-053	SFR	\$67.90	187-651-001	SFR	\$67.90	189-061-009	SFR	\$67.90
187-591-055	SFR	\$67.90	187-651-002	SFR	\$67.90	189-061-011	SFR	\$67.90
187-591-056	SFR	\$67.90	187-651-003	SFR	\$67.90	189-061-012	SFR	\$67.90
187-591-057	SFR	\$67.90	187-651-004	SFR	\$67.90	189-071-001	SFR	\$67.90
187-591-062	SFR	\$67.90	187-651-005	SFR	\$67.90	189-071-004	SFR	\$67.90
187-591-063	SFR	\$67.90	187-661-001	SFR	\$67.90	189-071-005	SFR	\$67.90
187-601-003	SFR	\$67.90	187-661-002	SFR	\$67.90	189-071-006	SFR	\$67.90
187-601-006	SFR	\$67.90	187-661-003	SFR	\$67.90	189-071-007	SFR	\$67.90
187-601-012	SFR	\$67.90	187-661-004	SFR	\$67.90	189-071-008	SFR	\$67.90
187-601-016	SFR	\$67.90	187-661-005	SFR	\$67.90	189-071-009	SFR	\$67.90
187-601-020	SFR	\$67.90	187-661-006	SFR	\$67.90	189-071-013	SFR	\$67.90
187-601-021	SFR	\$67.90	187-661-007	SFR	\$67.90	189-071-014	SFR	\$67.90
187-601-022	SFR	\$67.90	187-671-001	SFR	\$67.90	189-071-015	SFR	\$67.90
187-601-023	SFR	\$67.90	187-671-003	SFR	\$67.90	189-071-018	SFR	\$67.90

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189-071-019	SFR	\$67.90	189-131-011	SFR	\$67.90	189-201-006	SFR	\$67.90
189-071-020	SFR	\$67.90	189-131-012	SFR	\$67.90	189-201-007	COM	\$55.96
189-071-021	SFR	\$67.90	189-131-013	SFR	\$67.90	189-201-008	SFR	\$67.90
189-071-022	SFR	\$67.90	189-141-002	SFR	\$67.90	189-201-013	SFR	\$67.90
189-071-023	SFR	\$67.90	189-141-003	SFR	\$67.90	189-201-015	SFR	\$67.90
189-071-024	SFR	\$67.90	189-141-004	SFR	\$67.90	189-201-016	SFR	\$67.90
189-081-001	SFR	\$67.90	189-141-005	SFR	\$67.90	189-201-018	COM	\$101.72
189-081-002	SFR	\$67.90	189-141-008	SFR	\$67.90	189-211-002	SFR	\$67.90
189-081-003	SFR	\$67.90	189-141-009	SFR	\$67.90	189-211-007	SFR	\$67.90
189-081-004	SFR	\$67.90	189-141-010	SFR	\$67.90	189-211-010	SFR	\$67.90
189-082-001	SFR	\$67.90	189-141-011	SFR	\$67.90	189-211-011	SFR	\$67.90
189-082-002	SFR	\$67.90	189-141-016	SFR	\$67.90	189-211-012	SFR	\$67.90
189-082-003	SFR	\$67.90	189-141-017	SFR	\$67.90	189-211-013	SFR	\$67.90
189-082-004	SFR	\$67.90	189-151-001	OFC	\$21.52	189-211-014	SFR	\$67.90
189-082-005	SFR	\$67.90	189-151-002	SFR	\$67.90	189-211-015	SFR	\$67.90
189-082-006	SFR	\$67.90	189-151-006	SFR	\$67.90	189-221-004	COM	\$33.96
189-082-007	SFR	\$67.90	189-151-009	SFR	\$67.90	189-221-005	COM	\$9.24
189-082-008	SFR	\$67.90	189-151-010	SFR	\$67.90	189-221-009	IND	\$37.42
189-083-001	SFR	\$67.90	189-151-011	SFR	\$67.90	189-221-010	INST	\$54.60
189-083-002	SFR	\$67.90	189-151-015	SFR	\$67.90	189-221-011	SFR	\$67.90
189-083-003	SFR	\$67.90	189-151-016	SFR	\$67.90	189-221-012	MFR	\$169.78
189-083-004	SFR	\$67.90	189-151-019	SFR	\$67.90	189-221-013	SFR	\$67.90
189-083-005	SFR	\$67.90	189-151-021	SFR	\$67.90	189-221-014	SFR	\$67.90
189-091-001	SFR	\$67.90	189-151-022	SFR	\$67.90	189-221-015	SFR	\$67.90
189-091-002	SFR	\$67.90	189-161-003	SFR	\$67.90	189-221-016	MFR	\$543.28
189-091-005	SFR	\$67.90	189-161-006	SFR	\$67.90	189-221-017	OFC	\$11.74
189-091-006	SFR	\$67.90	189-161-007	SFR	\$67.90	189-221-019	OFC	\$37.54
189-091-007	SFR	\$67.90	189-161-008	SFR	\$67.90	189-221-020	COM	\$17.52
189-091-008	SFR	\$67.90	189-161-009	SFR	\$67.90	189-221-023	COM	\$27.22
189-091-009	SFR	\$67.90	189-161-013	SFR	\$67.90	189-221-031	COM	\$83.80
189-091-010	SFR	\$67.90	189-161-014	SFR	\$67.90	189-221-034	COM	\$65.40
189-091-011	SFR	\$67.90	189-161-015	SFR	\$67.90	189-221-035	COM	\$28.24
189-091-012	SFR	\$67.90	189-161-016	SFR	\$67.90	189-221-037	OFC	\$98.46
189-091-014	SFR	\$67.90	189-171-004	SFR	\$67.90	189-221-038	COM	\$149.06
189-091-016	SFR	\$67.90	189-171-005	SFR	\$67.90	189-221-040	COM	\$14.32
189-091-017	SFR	\$67.90	189-171-007	SFR	\$67.90	189-221-041	COM	\$8.90
189-101-001	SFR	\$67.90	189-171-008	SFR	\$67.90	189-221-042	IND	\$4.82
189-101-002	SFR	\$67.90	189-171-009	SFR	\$67.90	189-221-043	COM	\$31.44
189-101-003	SFR	\$67.90	189-171-012	SFR	\$67.90	189-221-045	COM	\$27.98
189-101-004	SFR	\$67.90	189-171-013	SFR	\$67.90	189-221-047	OFC	\$6.32
189-101-005	SFR	\$67.90	189-171-015	SFR	\$67.90	189-221-048	COM	\$22.74
189-101-006	SFR	\$67.90	189-181-002	SFR	\$67.90	189-221-050	COM	\$18.00
189-101-007	SFR	\$67.90	189-181-003	SFR	\$67.90	189-222-001	SFR	\$67.90
189-101-008	SFR	\$67.90	189-181-004	SFR	\$67.90	189-222-002	SFR	\$67.90
189-101-009	SFR	\$67.90	189-181-005	SFR	\$67.90	189-222-003	SFR	\$67.90
189-111-008	SFR	\$67.90	189-181-006	SFR	\$67.90	189-222-004	SFR	\$67.90
189-111-011	SFR	\$67.90	189-181-007	SFR	\$67.90	189-222-005	SFR	\$67.90
189-111-012	SFR	\$67.90	189-181-008	SFR	\$67.90	189-222-006	SFR	\$67.90
189-111-013	SFR	\$67.90	189-181-010	SFR	\$67.90	189-222-007	SFR	\$67.90
189-111-014	SFR	\$67.90	189-181-012	SFR	\$67.90	189-222-008	SFR	\$67.90
189-111-024	SFR	\$67.90	189-181-013	SFR	\$67.90	189-222-009	SFR	\$67.90
189-111-033	COM	\$39.80	189-181-016	SFR	\$67.90	189-222-010	SFR	\$67.90
189-121-001	COM	\$15.68	189-181-017	SFR	\$67.90	189-222-011	SFR	\$67.90
189-121-004	SFR	\$135.82	189-191-001	SFR	\$67.90	189-222-012	SFR	\$67.90
189-121-005	SFR	\$67.90	189-191-002	SFR	\$67.90	189-222-013	SFR	\$67.90
189-121-006	SFR	\$67.90	189-191-003	SFR	\$67.90	189-222-017	COM	\$19.14
189-131-002	SFR	\$67.90	189-191-004	SFR	\$67.90	189-222-019	COM	\$9.30
189-131-003	SFR	\$67.90	189-191-005	SFR	\$67.90	189-222-020	COM	\$30.56
189-131-004	SFR	\$67.90	189-191-008	SFR	\$67.90	189-231-001	SFR	\$67.90
189-131-006	SFR	\$67.90	189-191-017	SFR	\$67.90	189-231-002	SFR	\$67.90
189-131-007	SFR	\$67.90	189-191-019	SFR	\$67.90	189-231-003	SFR	\$67.90
189-131-009	SFR	\$67.90	189-191-020	SFR	\$67.90	189-231-004	SFR	\$67.90
189-131-010	SFR	\$67.90	189-201-001	SFR	\$67.90	189-231-006	SFR	\$67.90

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Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
189-231-011	SFR	\$67.90	189-251-020	SFR	\$67.90	189-291-011	CON	\$50.92
189-231-012	SFR	\$67.90	189-251-021	SFR	\$67.90	189-291-012	CON	\$50.92
189-231-015	SFR	\$67.90	189-252-002	SFR	\$67.90	189-291-013	CON	\$50.92
189-231-016	SFR	\$67.90	189-252-007	SFR	\$67.90	189-291-014	CON	\$50.92
189-231-017	SFR	\$67.90	189-252-008	SFR	\$67.90	189-291-015	CON	\$50.92
189-231-018	SFR	\$67.90	189-252-009	SFR	\$67.90	189-291-016	CON	\$50.92
189-232-003	SFR	\$67.90	189-252-010	SFR	\$67.90	189-291-017	CON	\$50.92
189-232-004	SFR	\$67.90	189-252-016	SFR	\$67.90	189-291-018	CON	\$50.92
189-232-005	SFR	\$67.90	189-252-017	SFR	\$67.90	189-291-019	CON	\$50.92
189-232-006	SFR	\$67.90	189-252-018	SFR	\$67.90	189-291-020	CON	\$50.92
189-232-008	SFR	\$67.90	189-252-019	SFR	\$67.90	189-291-021	CON	\$50.92
189-232-009	SFR	\$67.90	189-252-020	SFR	\$67.90	189-291-022	CON	\$50.92
189-232-010	SFR	\$67.90	189-252-021	SFR	\$67.90	189-291-023	CON	\$50.92
189-232-011	SFR	\$67.90	189-252-022	SFR	\$67.90	189-291-024	CON	\$50.92
189-232-014	SFR	\$67.90	189-252-023	SFR	\$67.90	189-291-025	CON	\$50.92
189-232-015	SFR	\$67.90	189-252-024	SFR	\$67.90	189-291-026	CON	\$50.92
189-232-016	SFR	\$67.90	189-252-025	SFR	\$67.90	189-291-027	CON	\$50.92
189-232-017	SFR	\$67.90	189-252-026	SFR	\$67.90	189-291-028	CON	\$50.92
189-232-018	SFR	\$67.90	189-252-027	SFR	\$67.90	189-291-029	CON	\$50.92
189-241-003	SFR	\$67.90	189-261-003	SFR	\$67.90	189-291-030	CON	\$50.92
189-241-005	SFR	\$135.82	189-261-004	SFR	\$67.90	189-291-031	CON	\$50.92
189-241-006	SFR	\$67.90	189-261-005	SFR	\$67.90	189-291-032	CON	\$50.92
189-241-007	SFR	\$67.90	189-261-011	SFR	\$67.90	189-291-033	CON	\$50.92
189-241-009	SFR	\$67.90	189-261-020	SFR	\$67.90	189-291-034	CON	\$50.92
189-241-012	SFR	\$67.90	189-261-024	COM	\$31.02	189-291-035	CON	\$50.92
189-241-014	SFR	\$67.90	189-261-025	COM	\$24.72	189-291-036	CON	\$50.92
189-241-015	SFR	\$67.90	189-261-030	COM	\$22.00	189-291-037	CON	\$50.92
189-241-016	SFR	\$67.90	189-261-031	COM	\$24.72	189-291-038	CON	\$50.92
189-241-017	SFR	\$67.90	189-261-032	COM	\$10.58	189-291-039	CON	\$50.92
189-241-018	SFR	\$67.90	189-261-034	COM	\$13.84	189-291-040	CON	\$50.92
189-241-019	SFR	\$67.90	189-261-035	COM	\$9.44	189-291-041	CON	\$50.92
189-241-020	SFR	\$67.90	189-261-039	SFR	\$67.90	189-291-042	CON	\$50.92
189-241-021	SFR	\$67.90	189-271-001	SFR	\$67.90	189-291-043	CON	\$50.92
189-241-022	SFR	\$67.90	189-271-004	SFR	\$67.90	189-291-044	CON	\$50.92
189-242-001	SFR	\$67.90	189-271-005	SFR	\$67.90	189-301-003	SFR	\$67.90
189-242-003	SFR	\$67.90	189-271-006	SFR	\$67.90	189-301-005	SFR	\$67.90
189-242-004	SFR	\$67.90	189-271-007	SFR	\$67.90	189-301-006	SFR	\$67.90
189-242-005	SFR	\$67.90	189-271-008	SFR	\$67.90	189-311-002	SFR	\$67.90
189-242-006	SFR	\$67.90	189-271-009	SFR	\$67.90	189-311-003	SFR	\$67.90
189-242-007	SFR	\$135.82	189-271-010	SFR	\$67.90	189-311-004	SFR	\$67.90
189-242-008	SFR	\$67.90	189-271-011	SFR	\$67.90	189-311-005	SFR	\$67.90
189-242-009	SFR	\$67.90	189-271-013	SFR	\$67.90	189-311-006	SFR	\$67.90
189-242-010	SFR	\$67.90	189-271-014	SFR	\$67.90	189-311-007	SFR	\$67.90
189-242-011	SFR	\$67.90	189-271-015	SFR	\$67.90	189-311-008	SFR	\$67.90
189-242-012	SFR	\$67.90	189-271-016	SFR	\$67.90	189-311-009	SFR	\$67.90
189-242-015	SFR	\$67.90	189-272-002	SFR	\$67.90	189-311-010	SFR	\$67.90
189-242-016	SFR	\$67.90	189-272-003	SFR	\$67.90	189-311-011	SFR	\$67.90
189-242-017	SFR	\$67.90	189-272-004	SFR	\$67.90	189-311-012	SFR	\$67.90
189-242-018	SFR	\$67.90	189-272-005	SFR	\$135.82	189-311-013	SFR	\$67.90
189-242-019	SFR	\$67.90	189-272-006	SFR	\$67.90	189-311-019	SFR	\$67.90
189-242-020	SFR	\$135.82	189-272-007	SFR	\$67.90	189-311-021	SFR	\$67.90
189-242-021	SFR	\$67.90	189-272-009	SFR	\$67.90	189-311-026	SFR	\$67.90
189-242-023	SFR	\$67.90	189-272-010	SFR	\$67.90	189-311-027	SFR	\$67.90
189-251-002	SFR	\$67.90	189-272-013	SFR	\$67.90	189-311-028	SFR	\$67.90
189-251-003	SFR	\$67.90	189-272-014	SFR	\$67.90	189-311-031	SFR	\$67.90
189-251-005	SFR	\$67.90	189-281-001	SFR	\$67.90	189-311-032	SFR	\$67.90
189-251-007	SFR	\$67.90	189-281-003	SFR	\$67.90	189-321-005	SFR	\$67.90
189-251-008	SFR	\$67.90	189-291-005	COM	\$48.68	189-321-010	SFR	\$67.90
189-251-011	SFR	\$67.90	189-291-006	COM	\$70.02	189-321-011	SFR	\$67.90
189-251-015	SFR	\$67.90	189-291-007	CON	\$50.92	189-331-001	SFR	\$67.90
189-251-016	SFR	\$67.90	189-291-008	CON	\$50.92	189-331-004	SFR	\$67.90
189-251-018	SFR	\$67.90	189-291-009	CON	\$50.92	189-331-005	SFR	\$67.90
189-251-019	SFR	\$67.90	189-291-010	CON	\$50.92	189-331-009	SFR	\$67.90

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Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
189-331-010	SFR	\$67.90	189-352-012	SFR	\$67.90	189-391-008	SFR	\$67.90
189-331-011	COM	\$29.34	189-353-001	SFR	\$67.90	189-391-010	SFR	\$67.90
189-331-013	SFR	\$67.90	189-353-002	SFR	\$67.90	189-391-013	SFR	\$67.90
189-331-014	SFR	\$67.90	189-353-008	SFR	\$67.90	189-391-014	SFR	\$67.90
189-331-015	SFR	\$67.90	189-353-009	SFR	\$67.90	189-391-015	SFR	\$67.90
189-331-016	SFR	\$67.90	189-353-010	SFR	\$67.90	189-391-017	SFR	\$67.90
189-331-017	SFR	\$67.90	189-353-011	SFR	\$67.90	189-391-019	SFR	\$67.90
189-331-018	SFR	\$67.90	189-353-012	SFR	\$67.90	189-391-020	SFR	\$67.90
189-331-019	SFR	\$67.90	189-353-014	SFR	\$67.90	189-401-002	SFR	\$67.90
189-331-020	SFR	\$67.90	189-353-016	SFR	\$67.90	189-401-007	SFR	\$67.90
189-331-024	SFR	\$67.90	189-353-017	SFR	\$67.90	189-401-008	SFR	\$67.90
189-331-025	SFR	\$67.90	189-361-003	SFR	\$67.90	189-401-009	SFR	\$67.90
189-331-026	SFR	\$67.90	189-361-004	SFR	\$67.90	189-401-010	SFR	\$67.90
189-331-027	SFR	\$67.90	189-361-005	SFR	\$67.90	189-411-003	SFR	\$135.82
189-331-028	SFR	\$67.90	189-361-006	SFR	\$67.90	189-421-002	SFR	\$67.90
189-331-029	SFR	\$67.90	189-361-007	SFR	\$67.90	189-421-011	MFR	\$67.90
189-332-001	SFR	\$67.90	189-361-008	SFR	\$67.90	189-421-012	SFR	\$67.90
189-332-002	SFR	\$67.90	189-362-001	SFR	\$67.90	189-421-013	SFR	\$67.90
189-332-003	SFR	\$67.90	189-362-002	SFR	\$67.90	189-421-014	SFR	\$67.90
189-332-004	SFR	\$67.90	189-363-001	SFR	\$67.90	189-431-004	SFR	\$67.90
189-332-005	SFR	\$67.90	189-363-003	SFR	\$67.90	189-431-005	SFR	\$67.90
189-332-007	SFR	\$67.90	189-363-006	SFR	\$67.90	189-431-006	SFR	\$67.90
189-332-008	SFR	\$67.90	189-363-007	SFR	\$67.90	189-431-007	SFR	\$67.90
189-333-002	SFR	\$67.90	189-363-008	SFR	\$67.90	189-432-001	SFR	\$67.90
189-333-003	SFR	\$67.90	189-363-009	SFR	\$67.90	189-432-003	SFR	\$67.90
189-334-001	SFR	\$67.90	189-363-010	SFR	\$67.90	189-432-004	SFR	\$67.90
189-341-001	SFR	\$67.90	189-363-011	SFR	\$67.90	189-432-005	SFR	\$67.90
189-341-003	SFR	\$67.90	189-363-014	SFR	\$67.90	189-432-006	SFR	\$67.90
189-341-006	SFR	\$67.90	189-363-016	SFR	\$67.90	189-433-001	SFR	\$67.90
189-341-007	SFR	\$67.90	189-363-017	SFR	\$67.90	189-433-002	SFR	\$67.90
189-341-008	SFR	\$67.90	189-363-018	SFR	\$67.90	189-433-003	SFR	\$67.90
189-341-009	SFR	\$67.90	189-364-001	SFR	\$67.90	189-433-007	SFR	\$67.90
189-341-010	SFR	\$67.90	189-364-002	SFR	\$67.90	189-433-009	SFR	\$67.90
189-341-011	SFR	\$67.90	189-364-003	SFR	\$67.90	189-433-010	SFR	\$67.90
189-341-012	SFR	\$67.90	189-364-004	SFR	\$67.90	189-433-021	SFR	\$67.90
189-341-013	SFR	\$67.90	189-364-005	SFR	\$67.90	189-433-022	SFR	\$67.90
189-341-015	SFR	\$67.90	189-371-003	SFR	\$67.90	189-433-023	SFR	\$67.90
189-342-004	SFR	\$67.90	189-371-005	SFR	\$67.90	189-433-024	SFR	\$67.90
189-342-005	SFR	\$67.90	189-371-006	SFR	\$135.82	189-441-001	SFR	\$67.90
189-342-006	SFR	\$135.82	189-371-011	SFR	\$67.90	189-441-002	SFR	\$67.90
189-342-007	SFR	\$67.90	189-371-012	SFR	\$67.90	189-441-003	SFR	\$67.90
189-342-009	SFR	\$67.90	189-371-013	SFR	\$67.90	189-441-006	SFR	\$67.90
189-343-001	SFR	\$67.90	189-371-014	SFR	\$67.90	189-441-007	SFR	\$67.90
189-343-002	SFR	\$67.90	189-371-015	SFR	\$67.90	189-441-008	COM	\$3.60
189-343-004	SFR	\$67.90	189-371-016	SFR	\$67.90	189-441-009	SFR	\$67.90
189-343-005	SFR	\$67.90	189-371-018	SFR	\$67.90	189-441-013	SFR	\$67.90
189-343-006	SFR	\$67.90	189-371-020	SFR	\$67.90	189-441-014	SFR	\$67.90
189-343-008	SFR	\$67.90	189-371-021	SFR	\$67.90	189-441-015	SFR	\$67.90
189-343-009	SFR	\$67.90	189-371-022	SFR	\$67.90	189-441-016	SFR	\$67.90
189-343-010	SFR	\$67.90	189-371-024	SFR	\$67.90	189-441-017	SFR	\$67.90
189-351-001	SFR	\$67.90	189-372-001	SFR	\$67.90	189-441-019	SFR	\$67.90
189-351-005	SFR	\$67.90	189-372-002	SFR	\$67.90	189-441-021	SFR	\$67.90
189-351-006	SFR	\$67.90	189-372-008	SFR	\$67.90	189-441-022	SFR	\$67.90
189-351-007	SFR	\$67.90	189-372-009	SFR	\$67.90	189-442-001	SFR	\$67.90
189-351-008	SFR	\$67.90	189-372-010	SFR	\$67.90	189-442-002	SFR	\$67.90
189-351-009	SFR	\$67.90	189-372-011	SFR	\$67.90	189-442-003	SFR	\$67.90
189-352-001	SFR	\$67.90	189-381-002	SFR	\$67.90	189-442-004	SFR	\$67.90
189-352-002	SFR	\$67.90	189-381-003	SFR	\$67.90	189-442-005	SFR	\$67.90
189-352-003	SFR	\$67.90	189-381-005	SFR	\$67.90	189-442-006	SFR	\$67.90
189-352-004	SFR	\$67.90	189-381-008	SFR	\$67.90	189-442-007	SFR	\$67.90
189-352-005	SFR	\$67.90	189-381-011	SFR	\$67.90	189-442-008	SFR	\$67.90
189-352-008	SFR	\$67.90	189-381-013	SFR	\$67.90	189-442-009	SFR	\$67.90
189-352-011	SFR	\$67.90	189-391-007	SFR	\$67.90	189-442-010	COM	\$9.36

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Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
189-451-002	SFR	\$67.90	189-464-005	SFR	\$67.90	189-501-008	SFR	\$67.90
189-451-003	SFR	\$67.90	189-464-007	SFR	\$67.90	189-501-009	SFR	\$67.90
189-451-004	SFR	\$67.90	189-464-008	SFR	\$67.90	189-501-013	SFR	\$67.90
189-451-006	SFR	\$67.90	189-464-009	SFR	\$67.90	189-501-016	SFR	\$67.90
189-451-007	SFR	\$67.90	189-464-010	SFR	\$67.90	189-501-017	SFR	\$67.90
189-451-008	SFR	\$67.90	189-464-011	SFR	\$67.90	189-501-020	SFR	\$67.90
189-451-009	SFR	\$67.90	189-464-012	SFR	\$67.90	189-502-001	SFR	\$67.90
189-451-012	SFR	\$67.90	189-464-013	SFR	\$67.90	189-502-006	SFR	\$67.90
189-452-001	SFR	\$67.90	189-471-001	SFR	\$67.90	189-502-007	SFR	\$67.90
189-452-002	SFR	\$67.90	189-471-004	SFR	\$67.90	189-502-009	SFR	\$67.90
189-452-003	SFR	\$67.90	189-471-005	SFR	\$67.90	189-502-010	SFR	\$67.90
189-452-005	SFR	\$67.90	189-471-006	SFR	\$67.90	189-502-011	SFR	\$67.90
189-452-006	SFR	\$67.90	189-471-007	SFR	\$67.90	189-502-012	SFR	\$67.90
189-452-007	SFR	\$67.90	189-472-001	SFR	\$67.90	189-502-013	SFR	\$67.90
189-452-008	SFR	\$67.90	189-472-002	SFR	\$67.90	189-511-003	SFR	\$67.90
189-452-009	SFR	\$67.90	189-472-007	SFR	\$67.90	189-511-004	SFR	\$67.90
189-452-011	SFR	\$67.90	189-472-008	SFR	\$67.90	189-511-006	SFR	\$67.90
189-453-001	SFR	\$67.90	189-472-009	SFR	\$67.90	189-511-007	SFR	\$67.90
189-453-002	SFR	\$67.90	189-472-010	SFR	\$67.90	189-511-008	SFR	\$67.90
189-453-004	SFR	\$67.90	189-472-011	SFR	\$67.90	189-511-009	SFR	\$67.90
189-453-005	SFR	\$67.90	189-473-001	SFR	\$67.90	189-511-011	SFR	\$67.90
189-453-007	SFR	\$67.90	189-473-002	SFR	\$67.90	189-511-013	SFR	\$67.90
189-453-008	SFR	\$67.90	189-473-004	SFR	\$67.90	189-511-014	SFR	\$67.90
189-453-009	SFR	\$67.90	189-473-006	SFR	\$67.90	189-511-015	SFR	\$67.90
189-453-010	SFR	\$67.90	189-473-008	SFR	\$67.90	189-512-004	SFR	\$67.90
189-453-011	SFR	\$67.90	189-473-012	SFR	\$67.90	189-512-007	SFR	\$67.90
189-453-012	SFR	\$67.90	189-473-013	SFR	\$67.90	189-512-008	SFR	\$67.90
189-461-001	SFR	\$67.90	189-473-014	SFR	\$67.90	189-512-009	SFR	\$67.90
189-461-002	SFR	\$67.90	189-473-015	SFR	\$67.90	189-513-002	SFR	\$67.90
189-461-003	SFR	\$67.90	189-473-016	SFR	\$67.90	189-513-008	SFR	\$67.90
189-461-004	SFR	\$67.90	189-473-017	SFR	\$67.90	189-513-009	SFR	\$67.90
189-461-005	SFR	\$67.90	189-474-001	SFR	\$67.90	189-513-010	SFR	\$67.90
189-461-006	SFR	\$67.90	189-474-003	SFR	\$67.90	189-513-012	SFR	\$67.90
189-461-007	SFR	\$67.90	189-481-002	SFR	\$67.90	189-521-004	SFR	\$67.90
189-462-001	SFR	\$67.90	189-481-003	SFR	\$67.90	189-521-005	SFR	\$67.90
189-462-004	SFR	\$67.90	189-481-004	SFR	\$67.90	189-521-008	SFR	\$67.90
189-462-005	SFR	\$67.90	189-481-005	SFR	\$67.90	189-521-010	SFR	\$67.90
189-462-006	SFR	\$67.90	189-481-006	SFR	\$67.90	189-521-011	SFR	\$67.90
189-462-008	SFR	\$67.90	189-481-007	SFR	\$67.90	189-521-012	SFR	\$67.90
189-462-009	SFR	\$67.90	189-481-010	SFR	\$67.90	189-521-013	SFR	\$67.90
189-462-010	SFR	\$67.90	189-481-011	SFR	\$67.90	189-521-014	SFR	\$67.90
189-462-011	SFR	\$67.90	189-481-012	SFR	\$67.90	189-531-002	SFR	\$67.90
189-463-001	SFR	\$67.90	189-481-013	SFR	\$67.90	189-531-003	SFR	\$67.90
189-463-004	SFR	\$67.90	189-482-005	SFR	\$67.90	189-531-004	SFR	\$67.90
189-463-005	SFR	\$67.90	189-482-006	SFR	\$67.90	189-532-003	SFR	\$67.90
189-463-008	SFR	\$67.90	189-482-007	SFR	\$67.90	189-532-004	SFR	\$67.90
189-463-010	SFR	\$67.90	189-482-013	SFR	\$67.90	189-532-005	SFR	\$67.90
189-463-011	SFR	\$67.90	189-482-014	SFR	\$67.90	189-532-006	SFR	\$67.90
189-463-012	SFR	\$67.90	189-482-015	SFR	\$67.90	189-532-007	SFR	\$67.90
189-463-013	SFR	\$67.90	189-482-016	SFR	\$67.90	189-532-010	SFR	\$67.90
189-463-014	SFR	\$67.90	189-482-017	SFR	\$67.90	189-532-011	SFR	\$67.90
189-463-015	SFR	\$67.90	189-482-018	SFR	\$67.90	189-532-013	SFR	\$67.90
189-463-016	SFR	\$67.90	189-482-019	SFR	\$67.90	189-532-015	SFR	\$67.90
189-463-017	SFR	\$67.90	189-482-020	SFR	\$67.90	189-532-016	SFR	\$67.90
189-463-018	SFR	\$67.90	189-483-001	SFR	\$67.90	189-532-017	SFR	\$67.90
189-463-019	SFR	\$67.90	189-483-002	SFR	\$67.90	189-532-018	SFR	\$67.90
189-463-022	SFR	\$67.90	189-491-001	SFR	\$135.82	189-541-002	MFR	\$67.90
189-463-023	SFR	\$67.90	189-491-005	SFR	\$67.90	189-541-018	MFR	\$169.78
189-463-025	SFR	\$67.90	189-491-007	SFR	\$67.90	189-541-024	SFR	\$67.90
189-464-001	SFR	\$67.90	189-491-009	SFR	\$67.90	189-541-025	SFR	\$67.90
189-464-002	SFR	\$67.90	189-501-003	SFR	\$67.90	189-541-026	SFR	\$67.90
189-464-003	SFR	\$67.90	189-501-006	SFR	\$67.90	189-541-027	SFR	\$67.90
189-464-004	SFR	\$67.90	189-501-007	SFR	\$67.90	189-542-008	MFR	\$169.78

**Carmel Valley Recreation and Park District
Fiscal Year 2023-24
Assessment Roll**

Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
189-542-009	SFR	\$67.90	189-562-016	SFR	\$67.90	197-091-040	SFR	\$67.90
189-542-010	SFR	\$67.90	197-011-001	SFR	\$67.90	197-091-041	SFR	\$67.90
189-542-011	SFR	\$67.90	197-011-002	SFR	\$67.90	197-091-042	SFR	\$67.90
189-542-012	CON	\$50.92	197-011-004	SFR	\$67.90	197-091-043	SFR	\$67.90
189-542-014	SFR	\$67.90	197-011-005	SFR	\$135.82	197-091-044	SFR	\$67.90
189-543-001	CON	\$50.92	197-011-006	SFR	\$67.90	197-091-045	SFR	\$67.90
189-543-002	CON	\$50.92	197-011-007	SFR	\$67.90	197-091-046	SFR	\$67.90
189-543-003	CON	\$50.92	197-011-009	SFR	\$67.90	197-091-047	SFR	\$67.90
189-543-004	CON	\$50.92	197-011-012	SFR	\$67.90	197-101-006	SFR	\$67.90
189-543-005	CON	\$50.92	197-011-013	SFR	\$67.90	197-101-009	SFR	\$67.90
189-543-006	CON	\$50.92	197-011-015	SFR	\$67.90	197-101-011	SFR	\$67.90
189-543-007	CON	\$50.92	197-011-019	SFR	\$67.90	197-101-012	SFR	\$67.90
189-543-008	CON	\$50.92	197-021-002	SFR	\$67.90	197-101-014	SFR	\$67.90
189-543-009	CON	\$50.92	197-021-005	SFR	\$67.90	197-101-015	SFR	\$67.90
189-543-010	CON	\$50.92	197-021-006	SFR	\$67.90	197-101-016	SFR	\$67.90
189-543-011	CON	\$50.92	197-031-004	SFR	\$67.90	197-101-018	SFR	\$67.90
189-543-012	CON	\$50.92	197-031-006	SFR	\$67.90	197-101-019	SFR	\$67.90
189-543-013	CON	\$50.92	197-031-008	SFR	\$67.90	197-111-001	SFR	\$67.90
189-543-014	CON	\$50.92	197-041-005	SFR	\$67.90	197-111-002	SFR	\$67.90
189-543-015	CON	\$50.92	197-041-015	SFR	\$67.90	197-111-003	SFR	\$67.90
189-543-016	CON	\$50.92	197-041-016	SFR	\$67.90	197-111-007	SFR	\$67.90
189-543-017	CON	\$50.92	197-041-020	SFR	\$67.90	197-112-001	SFR	\$135.82
189-543-018	CON	\$50.92	197-041-025	SFR	\$67.90	197-112-002	SFR	\$67.90
189-551-005	SFR	\$67.90	197-041-027	SFR	\$67.90	197-121-001	SFR	\$67.90
189-551-006	SFR	\$67.90	197-041-028	SFR	\$67.90	197-121-002	SFR	\$67.90
189-561-001	SFR	\$67.90	197-041-030	SFR	\$67.90	197-122-001	SFR	\$67.90
189-561-002	SFR	\$67.90	197-041-046	SFR	\$67.90	197-131-001	SFR	\$67.90
189-561-003	SFR	\$67.90	197-041-050	SFR	\$67.90	197-131-004	SFR	\$67.90
189-561-004	SFR	\$67.90	197-041-051	SFR	\$67.90	197-131-005	SFR	\$67.90
189-561-005	SFR	\$67.90	197-041-053	SFR	\$67.90	197-131-007	SFR	\$67.90
189-561-006	SFR	\$67.90	197-041-054	SFR	\$67.90	197-131-010	SFR	\$67.90
189-561-007	SFR	\$67.90	197-041-055	SFR	\$67.90	197-132-001	SFR	\$67.90
189-561-008	SFR	\$67.90	197-041-056	SFR	\$67.90	197-132-005	SFR	\$67.90
189-561-009	SFR	\$67.90	197-041-057	SFR	\$135.82	197-141-001	SFR	\$67.90
189-561-010	SFR	\$67.90	197-081-002	COM	\$150.42	197-141-002	SFR	\$67.90
189-561-011	SFR	\$67.90	197-081-022	SFR	\$67.90	197-141-003	SFR	\$67.90
189-561-012	SFR	\$67.90	197-081-025	SFR	\$203.72	197-142-003	SFR	\$67.90
189-561-013	SFR	\$67.90	197-081-026	SFR	\$67.90	197-142-006	SFR	\$67.90
189-561-014	SFR	\$67.90	197-081-030	COM	\$35.78	197-142-007	SFR	\$67.90
189-561-017	SFR	\$67.90	197-082-001	SFR	\$67.90	197-142-008	SFR	\$67.90
189-561-018	SFR	\$67.90	197-082-002	SFR	\$67.90	197-151-005	SFR	\$67.90
189-561-019	SFR	\$67.90	197-091-001	SFR	\$67.90	197-151-006	SFR	\$67.90
189-561-020	SFR	\$67.90	197-091-002	SFR	\$67.90	197-151-007	SFR	\$67.90
189-561-021	SFR	\$67.90	197-091-003	SFR	\$67.90	197-151-008	SFR	\$67.90
189-561-022	SFR	\$67.90	197-091-004	SFR	\$67.90	197-151-009	SFR	\$67.90
189-561-025	SFR	\$67.90	197-091-006	SFR	\$67.90	197-151-010	SFR	\$67.90
189-561-027	SFR	\$67.90	197-091-008	SFR	\$67.90	197-151-011	SFR	\$67.90
189-561-028	SFR	\$67.90	197-091-012	SFR	\$67.90	197-151-012	SFR	\$67.90
189-561-030	SFR	\$67.90	197-091-013	SFR	\$67.90	197-151-013	SFR	\$67.90
189-561-031	SFR	\$67.90	197-091-015	SFR	\$67.90	197-151-014	SFR	\$67.90
189-561-033	SFR	\$67.90	197-091-018	SFR	\$67.90	197-151-015	SFR	\$67.90
189-561-034	SFR	\$67.90	197-091-019	SFR	\$67.90	197-171-002	SFR	\$67.90
189-562-001	SFR	\$67.90	197-091-020	SFR	\$67.90	197-172-001	SFR	\$67.90
189-562-002	SFR	\$67.90	197-091-021	SFR	\$67.90	197-172-002	SFR	\$67.90
189-562-003	SFR	\$67.90	197-091-022	SFR	\$135.82	197-172-003	SFR	\$67.90
189-562-004	SFR	\$67.90	197-091-026	SFR	\$67.90	197-173-004	SFR	\$67.90
189-562-005	SFR	\$67.90	197-091-027	SFR	\$67.90	197-173-005	SFR	\$67.90
189-562-006	SFR	\$67.90	197-091-032	SFR	\$67.90	197-173-009	SFR	\$67.90
189-562-007	SFR	\$67.90	197-091-033	SFR	\$67.90	197-173-010	SFR	\$67.90
189-562-010	SFR	\$67.90	197-091-036	SFR	\$67.90	197-174-001	SFR	\$67.90
189-562-013	SFR	\$135.82	197-091-037	SFR	\$67.90	197-174-002	SFR	\$67.90
189-562-014	SFR	\$67.90	197-091-038	SFR	\$67.90	197-174-003	SFR	\$67.90
189-562-015	MFR	\$101.86	197-091-039	SFR	\$67.90	197-174-004	SFR	\$67.90

**Carmel Valley Recreation and Park District
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Assessment Roll**

Assessor Parcel Number	Class	Assessment Amount	Assessor Parcel Number	Class	Assessment Amount
197-174-005	SFR	\$67.90	417-032-015	SFR	\$67.90
197-174-006	SFR	\$67.90	417-032-016	SFR	\$67.90
197-174-007	SFR	\$67.90	417-032-017	SFR	\$67.90
197-174-008	SFR	\$67.90	417-032-018	SFR	\$67.90
197-175-004	SFR	\$67.90	417-032-019	SFR	\$67.90
197-175-005	SFR	\$67.90	417-032-020	SFR	\$67.90
197-175-006	SFR	\$67.90	417-032-021	SFR	\$67.90
197-175-007	SFR	\$67.90	417-032-023	SFR	\$67.90
197-175-008	SFR	\$67.90			
197-181-001	SFR	\$67.90	TOTAL: 1,961	\$	133,246.96
197-181-002	SFR	\$67.90			
197-181-003	SFR	\$67.90			
197-181-004	SFR	\$67.90			
197-181-005	SFR	\$67.90			
197-181-006	SFR	\$67.90			
197-181-007	SFR	\$67.90			
197-181-008	SFR	\$67.90			
197-181-009	SFR	\$67.90			
197-181-010	SFR	\$67.90			
197-181-011	SFR	\$67.90			
197-181-012	SFR	\$67.90			
197-181-013	SFR	\$67.90			
197-181-014	SFR	\$67.90			
197-181-015	SFR	\$67.90			
197-181-016	SFR	\$67.90			
197-181-017	SFR	\$67.90			
197-181-018	SFR	\$67.90			
197-181-019	SFR	\$67.90			
197-181-020	SFR	\$67.90			
197-181-021	SFR	\$67.90			
197-181-022	SFR	\$67.90			
197-191-001	SFR	\$67.90			
197-191-002	SFR	\$67.90			
197-191-003	SFR	\$67.90			
197-191-004	SFR	\$67.90			
197-191-005	SFR	\$67.90			
197-191-006	SFR	\$67.90			
197-191-007	SFR	\$67.90			
197-191-008	SFR	\$67.90			
197-191-009	SFR	\$67.90			
197-191-010	SFR	\$67.90			
197-191-011	SFR	\$67.90			
197-191-012	SFR	\$67.90			
197-191-013	SFR	\$67.90			
197-191-014	SFR	\$67.90			
197-191-015	SFR	\$67.90			
197-191-018	SFR	\$67.90			
197-191-019	SFR	\$67.90			
197-191-020	SFR	\$67.90			
197-191-021	SFR	\$67.90			
197-191-022	SFR	\$67.90			
197-191-023	SFR	\$67.90			
197-261-001	SFR	\$67.90			
417-032-003	SFR	\$67.90			
417-032-004	SFR	\$67.90			
417-032-006	SFR	\$67.90			
417-032-007	SFR	\$67.90			
417-032-008	SFR	\$67.90			
417-032-010	SFR	\$67.90			
417-032-011	SFR	\$67.90			
417-032-012	SFR	\$67.90			
417-032-013	SFR	\$67.90			
417-032-014	SFR	\$67.90			