Annual Report For: Fiscal Year 2020/21

**Benefit Assessment District 2014-2** 

May 2020

Prepared by:



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#### 1. ASSESSMENT SUMMARY

On April 8, 2020, the City Council of the City of Eastvale (the "City"), under the Benefit Assessment Act of 1982 (the "1982 Act") adopted its Resolution No. 20-16, a Resolution Initiating Proceedings for the Annual Levy and Collection of Assessments and Ordering the Preparation of an Annual Report for Benefit Assessment District No. 2014-2 (Tracts 32821 & 32821-1) ("BAD 2014-2") for Fiscal Year 2020/21.

The Resolution Initiating Proceedings directed NBS to prepare and file an Annual Report for Fiscal Year 2020/21 pursuant to the requirements of the 1982 Act. The Annual Report presents the plans and specifications for the maintenance and operation of authorized services, an estimate of the costs of the maintenance and operation of the authorized services, an assessment diagram and an assessment of the estimated costs of the maintenance and operation of the authorized services for the referenced fiscal year, assessing the net amount upon all assessable lots and/or parcels in BAD 2014-2 in proportion to the special benefit received.

The following assessment is proposed to be authorized in order to pay the estimated costs of administration, maintenance, operation and servicing of the improvements to be paid by the assessable real property in BAD 2014-2 in proportion to the special benefit received. The following table summarizes the proposed assessment for BAD 2014-2.

**BAD 2014-2** 

	Fiscal Year 2020/21
Maintenance, Operation and Servicing Costs	\$9,325.00
Incidental Expenses	2,952.86
Other Costs/Contributions	(7,517.86)
Total Net Amount to be Assessed	\$4,760.00
Total Number of Benefit Points to be Assessed	1,750
Actual Assessment per Benefit Point	\$2.72
Maximum Allowable Assessment per Benefit Point	\$2.72

#### 2. INTRODUCTION

#### 2.1 Reason for Assessment

Approval of the assessment covered by this Annual Report will generate the revenue necessary to provide for the maintenance and servicing of the improvements described in this Annual Report.

#### 2.2 Process for Annual Assessment

On an annual basis, a report is prepared which contains a description of the services proposed to be financed, a description of each lot or parcel subject to the assessment, the amount of the proposed assessment for each parcel, and the basis and schedule of assessment.

#### 2.3 Same or Lesser Assessment

If the assessments are to be levied in the same or lesser amounts than the maximum assessment amount approved, the City Clerk will give notice by causing the resolution of intention to be published. Any interested person may, prior to the conclusion of the public hearing, file a written protest which shall state all grounds of objection. The protest will contain a description sufficient to identify the property owned by the property owner filing the protest. During the course of, or upon conclusion of the hearing, the City Council may order changes in any of the matters provided in the report, including changes in the improvements, any zones within the assessment district, and the proposed diagram or the proposed assessment.

#### 2.4 Fiscal Year 2020/21 Assessment

The Fiscal Year 2020/21 assessments described in this Annual Report are not proposed to exceed the previously approved maximum assessment range formula that was approved at the time BAD 2014-2 was formed. No land is proposed to be annexed to BAD 2014-2. There are no proposed new improvements or any substantial changes in existing improvements.

#### 3. PLANS AND SPECIFICATIONS

BAD 2014-2 provides funding for the administration, maintenance, operation and servicing of various improvements located in BAD 2014-2.

#### 3.1 Description of Improvements

The traffic signal to be operated and maintained is at the following location:

Limonite Avenue & Scholar Way

The fossil filters to be managed and maintained are at the following locations:

- Seven along Scholar Way between Limonite Avenue and Primrose Road
- One on 58<sup>th</sup> Street west of Scholar Way

#### 4. ESTIMATE OF COSTS

The estimated costs of administration, maintenance, operation and servicing the improvements, as described in the Plans and Specifications for BAD 2014-2, are summarized below:

#### 4.1 BAD 2014-2

#### 4.1.1 ANNUAL BUDGET

The estimated costs associated with BAD 2014-2 are shown below:

BAD 2014-2 Costs	Estimated 2020/21 Costs
Maintenance, Operation and Servicing Costs	2020/21 COSIS
Traffic Signal	\$5,500.00
Fossil Filters	3,825.00
	· ·
Subtotal Maintenance, Operation and Servicing Costs	\$9,325.00
Incidental Expenses	
Annual Administration (City)	\$257.00
Annual Administration (Consultant)	2,405.20
County Collection Fees	290.66
Subtotal Incidental Expenses	\$2,952.86
·	
Total BAD 2014-2 Costs	\$12,277.86
General Benefit Contribution	(7,576.56)
Operating Reserve Contribution	0.00
Operating Reserve Collection	58.70
Contribution From Other Sources	0.00
Rounding Adjustment	(0.00)
Total Costs to be Assessed	\$4,760.00
Total Net BAD 2014-2 Assessment	
Total BAD 2014-2 Benefit Points to be Assessed	1,750
Actual Assessment per Benefit Point – Fiscal Year 2020/21	\$2.72
Maximum Allowable Assessment per Benefit Point – Fiscal Year 2020/21	\$2.72

#### 4.1.2 OPERATING RESERVE

It is the intent of the City to maintain an Operating Reserve which shall not exceed the estimated costs of maintenance and servicing of the improvements prior to December 10 of the fiscal year, or when

the City expects to receive its apportionment of special assessments and tax collections from the County, whichever is later. The reserve balance information for BAD 2014-2 is as follows:

Estimated Fiscal Year Ending 6/30/21 Operating Reserve Cash Balance	\$5,134.70
Operating Reserve Collection – Fiscal Year 2020/21	58.70
Operating Reserve Contribution – Fiscal Year 2020/21	0.00
Estimated Fiscal Year Ending 6/30/20 Operating Reserve Cash Balance	\$5,076.00

The estimated Fiscal Year ending 6/30/21 Operating Reserve cash balance is estimated based on the available cash balance, less actual expenses to date, and less estimated expenses through the end of the Fiscal Year.

#### 4.1.3 ANNUAL ASSESSMENT INCREASE

The maximum allowable assessment per Benefit Point listed in the annual budget is the amount which was approved at the time of formation of BAD 2014-2, with the allowable annual increase over the maximum assessment for the previous year. The allowable annual increase is defined as: "the greater of two percent (2.0%) or the percentage increase, if any, in the Consumer Price Index for all Urban Consumers ("CPI-U") for the Los Angeles-Riverside-Orange County California Standard Metropolitan Statistical area ("Index") published by the Bureau of Labor Statistics of the United States Department of Labor. The annual CPI-U adjustment will be based on the increase, if any, in the Index as it stands on March of each year over the base Index for March of 2015." Previously, the Los Angeles-Riverside-Orange County index was made up of Los Angeles, Orange, Riverside, San Bernardino, and Ventura counties. The BLS split this index into two areas; one that represents Los Angeles and Orange counties (Los Angeles-Long Beach-Anaheim) and another that represents Riverside and San Bernardino counties (Riverside-San Bernardino-Ontario). Beginning with the 2018/19 calculation, the City began using the Riverside-San Bernardino-Ontario CPI as of March for the purposes of computing annual changes in the assessment rates for the District.

Each year, prior to the assessments being placed on the tax roll, the City will review the cost estimate and determine the amount needed to maintain the improvements for the upcoming fiscal year. The actual assessment per Benefit Point will be based on the estimated costs, available fund balance and maximum allowable assessment with the goal of maintaining the improvements in a satisfactory and operational condition. The actual assessment amount may be equal to or lower than the maximum allowable assessment; however, it may not exceed the maximum unless the increase is approved by the property owners in accordance with Proposition 218.

#### 4.2 Definition of Budget Items

The following definitions describe the costs and expenses included in the cost estimate for BAD 2014-2:

#### 4.2.1 MAINTENANCE, OPERATION AND SERVICING COSTS

<u>Energy Costs for Streetlights</u>: This item includes the cost of energy provided by the electric utility provider.

<u>Fossil Filters</u>: This item includes the cost of cleaning and furnishing services and materials for the ordinary and usual maintenance, operation and servicing of the fossil filters and appurtenances, including repair, replacement, removal of trimmings, rubbish, debris and other solid waste.

<u>Field Inspection/Management</u>: This item includes the cost of inspecting fossil filters, reporting and compliance with applicable regulations.

<u>Repair/Replacement</u>: This item includes the cost of furnishing services and materials for the ordinary and usual maintenance, operation and servicing of the fossil filters and appurtenances, including repair and replacement.

<u>Traffic Signals</u>: This item includes the cost of furnishing services and materials for the ordinary and usual maintenance, operation and servicing of traffic signals and appurtenances, including repair and replacement.

#### 4.2.2 INCIDENTAL EXPENSES

<u>Annual Administration (City)</u>: This item includes the cost to departments and staff of the City for providing the administration, coordination and management of District services, operation and expenses. This item also includes management of the annual process including reports, resolutions and public inquiries.

<u>Annual Administration (Consultant)</u>: This item includes the contract fees and allowable expenses for annual administration of the District, including preparation of the Annual Report, preparation of resolutions, submittal of the levy to the County, responding to public inquiries, attendance at various meetings and delinquency management. The contract fee is subject to a cost of living increase annually.

<u>County Collection Fees</u>: This item includes the fees charged by the County of Riverside to process the levy submittal and collect and distribute funds on behalf of the City.

#### 4.2.3 OPERATING RESERVE AND OTHER SOURCES

<u>Operating Reserve Contribution</u>: This item includes the amount to be credited to the annual assessment. When the Operating Reserve balance is greater than approximately one half of the annual costs, an Operating Reserve Contribution may be credited to the total costs.

Operating Reserve Collection: This item includes the amount to be collected to maintain reserves to enable the City to pay for the maintenance and servicing of the improvements prior to December 10 of the fiscal year, or whenever the City expects to receive its apportionment of special assessments and tax collections from the County, whichever is later. The Operating Reserve collection may continue until such a time the Reserve Fund balance is approximately one half of the annual costs.

<u>Contributions From Other Sources</u>: This item includes any amount contributed to the District from any source of funds other than the annual assessments.

<u>Rounding Adjustment</u>: This item includes any amount necessary to round the actual assessment amount for each parcel to an even cent, as the County requires that the total levy amount submitted be even, so that the amount can be divided into two equal installments on the tax roll.

#### 5. METHOD OF ASSESSMENT

#### 5.1 Legal Considerations

#### **5.1.1 PROPOSITION 218**

Proposition 218, the "Right to Vote on Taxes Act" was approved by California voters in 1996, which added Articles XIIIC and XIIID to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased tax, assessment, or property-related fee. The Proposition 218 Omnibus Implementation Act (the "Implementation Act") was approved July 1, 1997.

The Implementation Act provided direction for procedures throughout the notice, protest and hearing process. It should be noted that this report has been prepared to be consistent with current practices and the California State Constitution.

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. Article XIII D also 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.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels. Proposition 218 requires the Engineer to separate general benefit from special benefit, where only special benefit is assessed.

#### 5.1.2 1982 ACT

Pursuant to the 1982 Act and Article XIII D, all parcels that have a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. The 1982 Act, permits the establishment of assessment districts for the purpose of providing certain public services which include the maintenance and operation costs of drainage, flood control street lighting and streets.

Section 54711 of the 1982 Act requires that benefit assessments must be related to the benefit to the parcel. This Section states:

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

"The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service..."

"The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied."



#### 5.2 Special Benefit

Pursuant to Article XIII D of the California Constitution, Section 2(i) "Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute special benefit."

All parcels that have special benefit conferred upon them as a result of the services and activities provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the services and activities.

In accordance with Article XIII D §4(a), "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel."

The maintenance and servicing of BAD 2014-2 improvements (which are described in the Plans and Specifications Section of this report) are for the benefit of the properties in BAD 2014-2, and as such confer a special and direct benefit to parcels in BAD 2014-2, respectively. A description of the special benefit conferred to property in BAD 2014-2 has been excerpted from the formation Engineer's Report and provided below:

#### 5.2.1 TRAFFIC SIGNAL OPERATION AND MAINTENANCE

Traffic signals allow for the orderly flow of traffic for all roadway users and provide for increased safety of vehicles, their passengers and pedestrians. Conversely, a lack of traffic signalization can lead to roadway congestion and decreased safety. When evaluating safety of an intersection, one must look holistically at all system users to evaluate the benefit conveyed. Further, the task of traveling on the roadway system, whether by vehicle, by foot or by bicycle, involves searching for, finding, understanding and applying the information, as well as reacting to unanticipated information. Once found and understood, the relevance of this information must be evaluated, decisions made and actions taken in response. This activity is cyclical, often occurring many times per second in complex, demanding environments. Traffic signals are one of the many pieces of information that must be processed as a traveler approaches an intersection in the roadway system.

- Increased Safety to Motorists: Traffic signals provide for the orderly movement of vehicular and pedestrian traffic at roadway intersections. While traffic signals cannot eliminate collisions, their installation has been shown to reduce the frequency of right-angle vehicle collisions, left-turn collisions, pedestrian collisions and head-on collisions. Heavy traffic is interrupted to allow other vehicular traffic to pass through in a safe manner.
- Increased Safety to Pedestrians: Traffic signals prioritize movement across and through an intersection. By allowing pedestrians the right-of-way to enter and cross the roadway, traffic signals increase the safety to pedestrians.
- Increased Traffic Capacity and Efficiency: Use of properly timed traffic signals that smooth the traffic flow allow for increased vehicle traffic and reduce congestion. Ingress and egress from developments is more timely and efficient when traffic signals are installed.



#### 5.2.2 FOSSIL FILTER MANAGEMENT, INSPECTION AND MAINTENANCE

Fossil filters are designed to remove petroleum hydrocarbons from stormwater runoff that enters catch basins. Petroleum hydrocarbons are a primary energy source, utilized as combustible fuel. Petroleum hydrocarbons are also found in their solid form in asphalt used in roadway construction. Petroleum hydrocarbons are pollutants which are required to be removed from stormwater and runoff before they can be released into the environment. Properly operating fossil filtration systems provide the following special benefits to property:

- Pretreatment of Local Drainage Stormwater: Fossil filters pretreat stormwater by removing pollutants as the water flows through the filter into the storm sewer system. Vehicles and asphalt are the primary source of pollutants that enter the storm sewer system. In particular, localized vehicular traffic produces the majority of the pollutants that enter each catch basin which are removed by the fossil filters. Since the localized vehicular traffic, associated with local property, produces most of the pollution, the local property receives special benefit from the fossil filtration system by having the pollutants it produces removed from the stormwater runoff near the source of pollution.
- Cleaner Local Drainage Catch Basins: By managing, maintaining and servicing the fossil filters, the catch basins are cleared of debris that might cause localized flooding. Catch basins are designed to collect storm water runoff that results from the large amount of impervious area on developed land. Without clear, functioning catch basins, the stormwater runoff pools and floods local streets and property. Fossil filtration system maintenance confers a special benefit to property by ensuring they are clear of debris so that stormwater runoff can flow freely in to the catch basin and not flood local property.

The above mentioned items affect the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share. They contribute to a specific enhancement of the properties in BAD 2014-2. Since these improvements were installed and are maintained specifically for the properties in BAD 2014-2; only properties in BAD 2014-2 receive a special benefit and are assessed for said maintenance.

#### 5.3 General Benefit

Article XIII D of the California Constitution requires any local agency proposing to increase or impose a special assessment to "separate the general benefits from the special benefits conferred on a parcel." General benefits are defined as those services or improvements which provide a general increase in property values to all property or provides benefits to the health, safety or education of the public. The rationale for separating special and general benefits is to ensure that the property owners are not charged with an assessment that pays for general benefits. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits, but must acquire separate funding to pay for those general benefits.

#### 5.4 General and Special Benefits Separated

The amount of general benefit that is conferred from the improvements and activities cannot be funded via benefit assessments. In order to separate only that portion of the budget which is related to special benefits conferred by the improvements and activities, thereby excluding those costs which are associated



with general benefits related to the improvements and activities, pass through traffic data has been reviewed.

General benefit conferred from the improvements cannot be funded by assessments. In order to separate only that portion of the cost of operating, maintaining and servicing the improvements which is related to special benefits conferred, thereby excluding those costs which are related to general benefits, pass through traffic data has been analyzed.

The City's General Plan, adopted on June 13, 2012, indicates that streets within the City generally consist of local roads, secondary and major collectors, arterials and urban arterials. There is a general benefit component associated with traffic signals and fossil filter management along arterial/collector streets roughly equal to the percentage of pass-through trips using those streets (typically 15-25% based on the amount of traffic volume placed on each type of roadway). The following table summarizes the special and general benefit for the various types of roadways based on general industry practice standards:

In order to assess the parcels within the District for the special benefits received from the improvements and activities described in Section 3.1, the general and special benefits must be separated. The general benefit conferred by the improvements and activities is 81.25%. Accordingly, 18.75% of the benefits from the improvements and activities are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

Roadway Type	Special Benefit	General Benefit	Comments
Local	98%	2%	Nearly all traffic is generated by local properties; the exception would be school busses, delivery and service vans/trucks, meter readers and turn around traffic which is generally less than 2%.
Collector	50%	50%	Some General Benefit related to thru traffic and overall traffic safety benefits from traffic signals.
Arterial	25%	75%	Some General Benefit related to thru traffic and overall traffic safety benefits from traffic signals.

#### 5.4.1 TRAFFIC SIGNAL OPERATION AND MAINTENANCE

The one traffic signal to be operated, maintained and serviced is located along Limonite Avenue which is an Arterial according to the City of Eastvale General Plan. The intersecting roadway, Scholar Way is also an Arterial. Generally Arterials would see an estimated 75% of trips attributed to pass through traffic rather than local traffic. The District is located on the west side of Scholar Way north of Limonite Avenue. Local traffic originates from District property, as well as from surrounding property. The additional local traffic from surrounding property not in the District results in a total portion of pass through traffic not related to District property of 81.25%.

#### 5.4.2 FOSSIL FILTER MANAGEMENT, INSPECTION AND MAINTENANCE

Seven of the fossil filters to be managed, inspected and maintained are located along Scholar Way which is an Arterial according to the City of Eastvale General Plan. There is also one fossil filter on 58th Street which is a Collector. Generally Arterials would see an estimated 75% of trips attributed to pass through traffic rather than local traffic. The District is located on the west side of Scholar Way north of Limonite Avenue and south of 58th Street. Local traffic originates from District property, as well as from surrounding property. The additional local traffic from surrounding property not in the District results in a total portion of pass through traffic not related to District property of 81.25%.

#### 5.4.3 GENERAL BENEFIT PORTION

The total general benefit conferred as a result of the improvements and activities is 81.25% which is based on the share of pass through traffic related to traffic signal operation and maintenance and fossil filter management, inspection and maintenance.

#### 5.5 Method of Assessment Spread

Each of the parcels in BAD 2014-2 are deemed to receive special benefit from the improvements. Each parcel that has a special benefit conferred upon it as a result of the maintenance and operation of improvements are identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the entire costs of the maintenance and operation of the improvements.

As outlined above, each of the parcels within BAD 2014-2 receive special benefit from the operation maintenance and services of the improvements. Each parcel that has a special benefit conferred upon it is identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the entire costs of the operation maintenance and services of the improvements. In order to facilitate this analysis, Benefit Points will be assigned based on the following factors:

# 5.5.1 TRAFFIC SIGNAL OPERATION AND MAINTENANCE AND FOSSIL FILTER MANAGEMENT, INSPECTION AND MAINTENANCE

Special benefit points are proportionally assigned to all parcels within BAD 2014-2 for each of the following special benefits conferred:

- Increased Safety to Motorists
- Increased Safety to Pedestrians
- Increased Traffic Capacity and Efficiency
- Pretreatment of Local Drainage Stormwater
- Cleaner Local Drainage Catch Basins

Each parcel with a residential county land use code is expected to generate traffic, which must pass through the signalized intersection and by the fossil filters, therefore, each parcel may be assigned one Benefit Point per dwelling unit per benefit. Likewise, each non-residential parcel is expected to generate traffic, which must pass through the signalized intersection and by the fossil filters, therefore each parcel may be assigned one Benefit Point per acre, or portion thereof, per benefit. (e.g. If the parcel acreage is 1.38, the parcel receives 1.38 Benefit Points per benefit.)



The maximum allowable assessment per parcel is the amount which was approved at the time of formation of BAD 2014-2, with the allowable annual increase also approved at the time of formation. A description of the allowable annual increase for BAD 2014-2 has been excerpted from the formation Engineer's Report and provided below:

BAD 2014-2 – The annual assessment will be adjusted annually by the greater of 2% or the cumulative percentage increase in the CPI-U if any, as it stands as of March of each year over the base index for March of 2015.

The total amount of maintenance, servicing and incidental costs for maintaining and operating the Improvements is assessed to the individual parcels of real property in BAD 2014-2 in proportion to the special benefit received by such parcels of real property. The proposed individual assessments are shown on the Assessment Roll in this report.

#### 5.6 Fiscal Year 2020/21 Assessment

The net amount to be assessed in BAD 2014-2 upon all assessable lots or parcels, as shown on the latest equalized roll at the Riverside County Assessor's Office, is shown on the Assessment Roll in this report. The assessment has been levied in accordance with the assessment methodology adopted and approved by the City Council the time of formation of BAD 2014-2.

Assessments for Fiscal Year 2020/21 are to be levied upon the parcels in BAD 2014-2 as follows:

BAD 2014-2	AMOUNT
Net Amount to be Assessed	\$4,760.00
Benefit Points	1,750
Assessment per Benefit Point	\$2.72
Maximum Assessment Per Benefit Point	\$2.72

# 6. APPENDICES

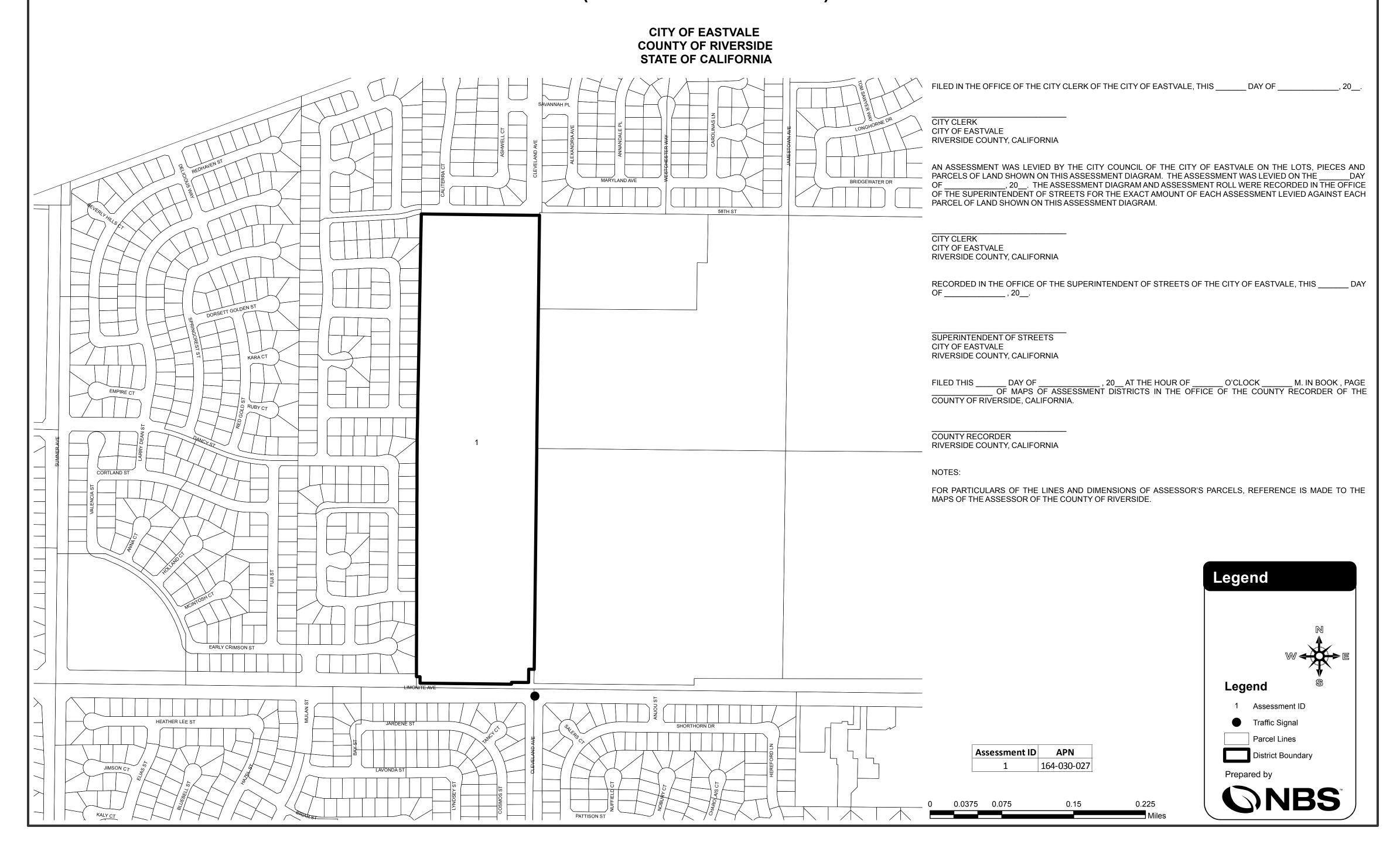
The following Appendices contain Appendix A – Assessment Diagram and Appendix B – Assessment Roll for the Benefit Assessment District.

### **APPENDIX A – ASSESSMENT DIAGRAM**

The Assessment Diagram for BAD 2014-2 is shown on the following pages. The lines and dimensions of each lot or parcel within BAD 2014-2 are those lines and dimensions shown on the maps of the County Assessor of the County of Riverside, at the time this report was prepared, and are incorporated by reference herein and made part of this Annual Report.

Sheet 1 of 1

# CITY OF EASTVALE BENEFIT ASSESSMENT DISTRICT NO. 2014-2 (TRACTS 32821 & 32821-1)



## **APPENDIX B – ASSESSMENT ROLL**

The Assessment Roll is a listing of the assessment for Fiscal Year 2020/21 apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor of the County of Riverside. The Assessment Roll for Fiscal Year 2020/21 is listed on the following pages.

#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-710-006	0.00	\$0.00	\$0.00
164-710-010	0.00	0.00	0.00
164-711-001	5.00	13.60	13.60
164-711-002	5.00	13.60	13.60
164-711-003	5.00	13.60	13.60
164-711-004	5.00	13.60	13.60
164-711-005	5.00	13.60	13.60
164-711-006	5.00	13.60	13.60
164-711-007	5.00	13.60	13.60
164-711-008	5.00	13.60	13.60
164-711-009	5.00	13.60	13.60
164-711-010	5.00	13.60	13.60
164-711-011	5.00	13.60	13.60
164-711-012	5.00	13.60	13.60
164-711-013	0.00	0.00	0.00
164-711-014	5.00	13.60	13.60
164-711-015	5.00	13.60	13.60
164-711-016	5.00	13.60	13.60
164-711-017	5.00	13.60	13.60
164-711-018	5.00	13.60	13.60
164-711-019	5.00	13.60	13.60
164-711-020	5.00	13.60	13.60
164-711-021	5.00	13.60	13.60
164-711-022	5.00	13.60	13.60
164-711-023	5.00	13.60	13.60
164-711-024	5.00	13.60	13.60
164-711-025	5.00	13.60	13.60
164-711-026	0.00	0.00	0.00
164-711-027	5.00	13.60	13.60
164-711-028	5.00	13.60	13.60
164-711-029	5.00	13.60	13.60
164-711-030	5.00	13.60	13.60
164-711-031	5.00	13.60	13.60
164-711-032	5.00	13.60	13.60
164-711-033	5.00	13.60	13.60
164-711-034	5.00	13.60	13.60



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
Parcel Number	Points	Assessment	Assessment
164-711-035	0.00	0.00	0.00
164-711-036	5.00	13.60	13.60
164-711-037	5.00	13.60	13.60
164-711-038	5.00	13.60	13.60
164-711-039	5.00	13.60	13.60
164-711-040	5.00	13.60	13.60
164-711-041	5.00	13.60	13.60
164-711-042	5.00	13.60	13.60
164-711-043	5.00	13.60	13.60
164-711-044	5.00	13.60	13.60
164-711-045	5.00	13.60	13.60
164-711-046	5.00	13.60	13.60
164-711-047	5.00	13.60	13.60
164-711-048	5.00	13.60	13.60
164-711-049	5.00	13.60	13.60
164-711-050	5.00	13.60	13.60
164-711-051	5.00	13.60	13.60
164-711-052	0.00	0.00	0.00
164-711-053	5.00	13.60	13.60
164-711-054	5.00	13.60	13.60
164-711-055	5.00	13.60	13.60
164-711-056	5.00	13.60	13.60
164-711-057	5.00	13.60	13.60
164-711-058	5.00	13.60	13.60
164-711-059	5.00	13.60	13.60
164-711-060	5.00	13.60	13.60
164-711-061	5.00	13.60	13.60
164-711-062	5.00	13.60	13.60
164-711-063	5.00	13.60	13.60
164-711-064	5.00	13.60	13.60
164-711-065	0.00	0.00	0.00
164-712-001	5.00	13.60	13.60
164-712-002	5.00	13.60	13.60
164-712-003	5.00	13.60	13.60
164-712-004	5.00	13.60	13.60
164-712-005	5.00	13.60	13.60



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-712-006	5.00	13.60	13.60
164-712-007	5.00	13.60	13.60
164-712-008	5.00	13.60	13.60
164-712-009	5.00	13.60	13.60
164-712-010	5.00	13.60	13.60
164-712-011	5.00	13.60	13.60
164-712-012	5.00	13.60	13.60
164-712-013	5.00	13.60	13.60
164-712-014	5.00	13.60	13.60
164-712-015	5.00	13.60	13.60
164-712-016	5.00	13.60	13.60
164-712-017	0.00	0.00	0.00
164-712-018	5.00	13.60	13.60
164-712-019	5.00	13.60	13.60
164-712-020	5.00	13.60	13.60
164-712-021	5.00	13.60	13.60
164-712-022	5.00	13.60	13.60
164-712-023	5.00	13.60	13.60
164-712-024	0.00	0.00	0.00
164-712-025	5.00	13.60	13.60
164-712-026	5.00	13.60	13.60
164-712-027	5.00	13.60	13.60
164-712-028	5.00	13.60	13.60
164-712-029	5.00	13.60	13.60
164-712-030	5.00	13.60	13.60
164-712-031	5.00	13.60	13.60
164-712-032	5.00	13.60	13.60
164-712-033	5.00	13.60	13.60
164-712-034	5.00	13.60	13.60
164-712-035	5.00	13.60	13.60
164-712-036	5.00	13.60	13.60
164-712-037	0.00	0.00	0.00
164-712-038	5.00	13.60	13.60
164-712-039	5.00	13.60	13.60
164-712-040	5.00	13.60	13.60
164-712-041	5.00	13.60	13.60



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Fiscal Year 2020/2021 Assessment Roll

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-712-042	5.00	13.60	13.60
164-712-043	5.00	13.60	13.60
164-712-044	5.00	13.60	13.60
164-712-045	5.00	13.60	13.60
164-712-046	5.00	13.60	13.60
164-712-047	5.00	13.60	13.60
164-712-048	5.00	13.60	13.60
164-712-049	5.00	13.60	13.60
164-712-050	0.00	0.00	0.00
164-712-051	5.00	13.60	13.60
164-712-052	5.00	13.60	13.60
164-712-053	5.00	13.60	13.60
164-712-054	5.00	13.60	13.60
164-712-055	5.00	13.60	13.60
164-712-056	5.00	13.60	13.60
164-712-057	5.00	13.60	13.60
164-712-058	5.00	13.60	13.60
164-712-059	5.00	13.60	13.60
164-712-060	5.00	13.60	13.60
164-712-061	5.00	13.60	13.60
164-712-062	5.00	13.60	13.60
164-712-063	5.00	13.60	13.60
164-712-064	5.00	13.60	13.60
164-712-065	5.00	13.60	13.60
164-712-066	5.00	13.60	13.60
164-712-067	0.00	0.00	0.00
164-713-001	5.00	13.60	13.60
164-713-002	5.00	13.60	13.60
164-713-003	5.00	13.60	13.60
164-713-004	5.00	13.60	13.60
164-713-005	5.00	13.60	13.60
164-713-006	5.00	13.60	13.60
164-713-007	5.00	13.60	13.60
164-713-008	5.00	13.60	13.60
164-713-009	0.00	0.00	0.00
164-713-010	5.00	13.60	13.60

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#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-713-011	5.00	13.60	13.60
164-713-012	5.00	13.60	13.60
164-713-013	5.00	13.60	13.60
164-713-014	5.00	13.60	13.60
164-713-015	5.00	13.60	13.60
164-713-016	5.00	13.60	13.60
164-713-017	5.00	13.60	13.60
164-713-018	0.00	0.00	0.00
164-713-019	5.00	13.60	13.60
164-713-020	5.00	13.60	13.60
164-713-021	5.00	13.60	13.60
164-713-022	5.00	13.60	13.60
164-713-023	5.00	13.60	13.60
164-713-024	5.00	13.60	13.60
164-713-025	5.00	13.60	13.60
164-713-026	5.00	13.60	13.60
164-713-027	0.00	0.00	0.00
164-713-028	5.00	13.60	13.60
164-713-029	5.00	13.60	13.60
164-713-030	5.00	13.60	13.60
164-713-031	5.00	13.60	13.60
164-713-032	5.00	13.60	13.60
164-713-033	5.00	13.60	13.60
164-713-034	5.00	13.60	13.60
164-713-035	5.00	13.60	13.60
164-713-036	0.00	0.00	0.00
164-713-037	5.00	13.60	13.60
164-713-038	5.00	13.60	13.60
164-713-039	5.00	13.60	13.60
164-713-040	5.00	13.60	13.60
164-713-041	5.00	13.60	13.60
164-713-042	5.00	13.60	13.60
164-713-043	5.00	13.60	13.60
164-713-044	5.00	13.60	13.60
164-713-045	0.00	0.00	0.00
164-720-003	0.00	0.00	0.00



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-720-005	0.00	0.00	0.00
164-720-014	0.00	0.00	0.00
164-720-020	0.00	0.00	0.00
164-721-001	5.00	13.60	13.60
164-721-002	5.00	13.60	13.60
164-721-003	5.00	13.60	13.60
164-721-004	5.00	13.60	13.60
164-721-005	5.00	13.60	13.60
164-721-006	5.00	13.60	13.60
164-721-007	5.00	13.60	13.60
164-721-008	5.00	13.60	13.60
164-721-009	5.00	13.60	13.60
164-721-010	5.00	13.60	13.60
164-721-011	5.00	13.60	13.60
164-721-012	5.00	13.60	13.60
164-721-013	5.00	13.60	13.60
164-721-014	5.00	13.60	13.60
164-721-015	5.00	13.60	13.60
164-721-016	5.00	13.60	13.60
164-721-017	0.00	0.00	0.00
164-721-018	5.00	13.60	13.60
164-721-019	5.00	13.60	13.60
164-721-020	5.00	13.60	13.60
164-721-021	5.00	13.60	13.60
164-721-022	5.00	13.60	13.60
164-721-023	5.00	13.60	13.60
164-721-024	5.00	13.60	13.60
164-721-025	5.00	13.60	13.60
164-721-026	5.00	13.60	13.60
164-721-027	5.00	13.60	13.60
164-721-028	5.00	13.60	13.60
164-721-029	5.00	13.60	13.60
164-721-030	5.00	13.60	13.60
164-721-031	5.00	13.60	13.60
164-721-032	5.00	13.60	13.60
164-721-033	5.00	13.60	13.60



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
Parcel Number	Points	Assessment	Assessment
164-721-034	0.00	0.00	0.00
164-721-035	5.00	13.60	13.60
164-721-036	5.00	13.60	13.60
164-721-037	5.00	13.60	13.60
164-721-038	5.00	13.60	13.60
164-721-039	5.00	13.60	13.60
164-721-040	5.00	13.60	13.60
164-721-041	5.00	13.60	13.60
164-721-042	5.00	13.60	13.60
164-721-043	0.00	0.00	0.00
164-721-044	5.00	13.60	13.60
164-721-045	5.00	13.60	13.60
164-721-046	5.00	13.60	13.60
164-721-047	5.00	13.60	13.60
164-721-048	0.00	0.00	0.00
164-721-049	5.00	13.60	13.60
164-721-050	5.00	13.60	13.60
164-721-051	5.00	13.60	13.60
164-721-052	5.00	13.60	13.60
164-721-053	5.00	13.60	13.60
164-721-054	5.00	13.60	13.60
164-721-055	5.00	13.60	13.60
164-721-056	5.00	13.60	13.60
164-721-057	5.00	13.60	13.60
164-721-058	5.00	13.60	13.60
164-721-059	5.00	13.60	13.60
164-721-060	5.00	13.60	13.60
164-721-061	0.00	0.00	0.00
164-722-001	5.00	13.60	13.60
164-722-002	5.00	13.60	13.60
164-722-003	5.00	13.60	13.60
164-722-004	5.00	13.60	13.60
164-722-005	5.00	13.60	13.60
164-722-006	5.00	13.60	13.60
164-722-007	5.00	13.60	13.60
164-722-008	5.00	13.60	13.60



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Fiscal Year 2020/2021 Assessment Roll

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-722-009	0.00	0.00	0.00
164-722-010	5.00	13.60	13.60
164-722-011	5.00	13.60	13.60
164-722-012	5.00	13.60	13.60
164-722-013	5.00	13.60	13.60
164-722-014	5.00	13.60	13.60
164-722-015	5.00	13.60	13.60
164-722-016	5.00	13.60	13.60
164-722-017	5.00	13.60	13.60
164-722-018	0.00	0.00	0.00
164-722-019	5.00	13.60	13.60
164-722-020	5.00	13.60	13.60
164-722-021	5.00	13.60	13.60
164-722-022	5.00	13.60	13.60
164-722-023	5.00	13.60	13.60
164-722-024	5.00	13.60	13.60
164-722-025	5.00	13.60	13.60
164-722-026	5.00	13.60	13.60
164-722-027	0.00	0.00	0.00
164-722-028	5.00	13.60	13.60
164-722-029	5.00	13.60	13.60
164-722-030	5.00	13.60	13.60
164-722-031	5.00	13.60	13.60
164-722-032	5.00	13.60	13.60
164-722-033	5.00	13.60	13.60
164-722-034	5.00	13.60	13.60
164-722-035	5.00	13.60	13.60
164-722-036	0.00	0.00	0.00
164-722-037	5.00	13.60	13.60
164-722-038	5.00	13.60	13.60
164-722-039	5.00	13.60	13.60
164-722-040	5.00	13.60	13.60
164-722-041	5.00	13.60	13.60
164-722-042	5.00	13.60	13.60
164-722-043	5.00	13.60	13.60
164-722-044	5.00	13.60	13.60

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#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-722-045	5.00	13.60	13.60
164-722-046	5.00	13.60	13.60
164-722-047	5.00	13.60	13.60
164-722-048	5.00	13.60	13.60
164-722-049	0.00	0.00	0.00
164-722-050	5.00	13.60	13.60
164-722-051	5.00	13.60	13.60
164-722-052	5.00	13.60	13.60
164-722-053	5.00	13.60	13.60
164-722-054	5.00	13.60	13.60
164-722-055	5.00	13.60	13.60
164-722-056	5.00	13.60	13.60
164-722-057	5.00	13.60	13.60
164-722-058	5.00	13.60	13.60
164-722-059	5.00	13.60	13.60
164-722-060	5.00	13.60	13.60
164-722-061	5.00	13.60	13.60
164-722-062	0.00	0.00	0.00
164-723-001	5.00	13.60	13.60
164-723-002	5.00	13.60	13.60
164-723-003	5.00	13.60	13.60
164-723-004	5.00	13.60	13.60
164-723-005	5.00	13.60	13.60
164-723-006	5.00	13.60	13.60
164-723-007	0.00	0.00	0.00
164-723-008	5.00	13.60	13.60
164-723-009	5.00	13.60	13.60
164-723-010	5.00	13.60	13.60
164-723-011	5.00	13.60	13.60
164-723-012	0.00	0.00	0.00
164-723-013	5.00	13.60	13.60
164-723-014	5.00	13.60	13.60
164-723-015	5.00	13.60	13.60
164-723-016	5.00	13.60	13.60
164-723-017	5.00	13.60	13.60
164-723-018	5.00	13.60	13.60



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
<b>Parcel Number</b>	Points	Assessment	Assessment
164-723-019	0.00	0.00	0.00
164-723-020	5.00	13.60	13.60
164-723-021	5.00	13.60	13.60
164-723-022	5.00	13.60	13.60
164-723-023	5.00	13.60	13.60
164-723-024	5.00	13.60	13.60
164-723-025	5.00	13.60	13.60
164-723-026	0.00	0.00	0.00
164-723-027	5.00	13.60	13.60
164-723-028	5.00	13.60	13.60
164-723-029	5.00	13.60	13.60
164-723-030	5.00	13.60	13.60
164-723-031	5.00	13.60	13.60
164-723-032	5.00	13.60	13.60
164-723-033	0.00	0.00	0.00
164-723-034	5.00	13.60	13.60
164-723-035	5.00	13.60	13.60
164-723-036	5.00	13.60	13.60
164-723-037	5.00	13.60	13.60
164-723-038	5.00	13.60	13.60
164-723-039	5.00	13.60	13.60
164-723-040	0.00	0.00	0.00
164-723-041	5.00	13.60	13.60
164-723-042	5.00	13.60	13.60
164-723-043	5.00	13.60	13.60
164-723-044	5.00	13.60	13.60
164-723-045	5.00	13.60	13.60
164-723-046	5.00	13.60	13.60
164-723-047	0.00	0.00	0.00
164-723-048	5.00	13.60	13.60
164-723-049	5.00	13.60	13.60
164-723-050	5.00	13.60	13.60
164-723-051	5.00	13.60	13.60
164-723-052	5.00	13.60	13.60
164-723-053	5.00	13.60	13.60
164-723-054	0.00	0.00	0.00



#### Benefit Assessment District No. 2014-2 Tract 32821 & 32821-1

Assessor's	Benefit	Maximum	Proposed
Parcel Number	Points	Assessment	Assessment
164-724-001	5.00	13.60	13.60
164-724-002	5.00	13.60	13.60
164-724-003	5.00	13.60	13.60
164-724-004	5.00	13.60	13.60
164-724-005	5.00	13.60	13.60
164-724-006	5.00	13.60	13.60
164-724-007	5.00	13.60	13.60
164-724-008	5.00	13.60	13.60
164-724-009	5.00	13.60	13.60
164-724-010	5.00	13.60	13.60
164-724-011	0.00	0.00	0.00
164-724-012	5.00	13.60	13.60
164-724-013	5.00	13.60	13.60
164-724-014	5.00	13.60	13.60
164-724-015	5.00	13.60	13.60
164-724-016	5.00	13.60	13.60
164-724-017	5.00	13.60	13.60
164-724-018	5.00	13.60	13.60
164-724-019	5.00	13.60	13.60
164-724-020	0.00	0.00	0.00
164-724-021	5.00	13.60	13.60
164-724-022	5.00	13.60	13.60
164-724-023	5.00	13.60	13.60
164-724-024	5.00	13.60	13.60
164-724-025	5.00	13.60	13.60
164-724-026	5.00	13.60	13.60
164-724-027	5.00	13.60	13.60
164-724-028	5.00	13.60	13.60
164-724-029	5.00	13.60	13.60
164-724-030	5.00	13.60	13.60
164-724-031	5.00	13.60	13.60
164-724-032	5.00	13.60	13.60
164-724-033	0.00	0.00	0.00
Totals (1)	1750.00	\$4,760.00	\$4,760.00

<sup>(1)</sup> Final totals may vary slightly due to rounding.

