



CITY OF ALAMEDA

Fiscal Year 2023-24 Engineer's Report For:

**Island City Landscaping and Lighting
Assessment District No. 84-2**

April 2023

City of Alameda
Island City Landscaping and Lighting
Assessment District No. 84-2
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1. ENGINEER'S LETTER

WHEREAS, on February 21, 2023, the City Council of the City of Alameda (the "City"), State of California, under the Landscaping and Lighting Act of 1972 (the "Act"), adopted its Resolution Appointing an Engineer and an Attorney for the Island City Landscaping and Lighting Assessment District No. 84-2 (the "District");

WHEREAS, said Resolution directed the City Engineer to prepare and file a report (the "Report");

WHEREAS, pursuant to the Act, the Report is required to present plans and specifications describing the general nature, location and extent of the improvements to be maintained, a diagram for the District, showing the area and properties to be assessed, and an estimate of the costs to maintain and service the improvements for the referenced fiscal year, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received;

NOW THEREFORE, the following assessment is proposed to be authorized in order to pay for the estimated costs of maintenance, operation and servicing of improvements to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received.

FISCAL YEAR 2023-24 SUMMARY

Zone No.	Zone Description	Fiscal Year 2023-24 Net Amount to Levy
1	Lincoln Avenue between Sherman and St. Charles Streets	\$4,799.78
4	Park Street from the Bridge to San Jose Avenue, including areas of Webb, Santa Clara, and Central	195,095.16
5	Harbor Bay Business Park	1,115,520.84
6	Marina Village Commercial Areas	519,975.42
7	1100 and 1200 blocks of Bay Street	5,850.00
8	Webster Street between Central and Atlantic	85,918.86
Total ⁽¹⁾		\$1,927,160.06

(1) Differences in actual levy amounts compared to budgeted net to levy amount is due to rounding.

2. PLANS AND SPECIFICATIONS

The District provides for and ensures the continued maintenance and servicing of landscaping and lighting improvements within the boundaries of the District, which provide a special benefit to the parcels within the District.

The plans and specifications for the District, which are combined with the diagram for the District, have been separately bound and are incorporated herein by reference.

2.1 Boundaries

The District is located in the City of Alameda. The boundaries of each zone are generally described as follows:

Zone 1: Lincoln Avenue between Sherman Street and St. Charles Street

Zone 4: Park Street from the bridge to San Jose Avenue

Zone 5: Harbor Bay Business Park

Zone 6: Marina Village commercial areas

Zone 7: The 1100 and 1200 blocks of Bay Street

Zone 8: Webster Street between Central Avenue and Atlantic Avenue/Ralph Appezzato Memorial Parkway

2.2 Description of Improvements and Services

The improvements provided within the District include, but are not limited to, the operation, maintenance, and servicing of all public landscaping improvements, consisting of trees, medians, refuse containers, sidewalks, plant materials, pathways, irrigation systems, lighting systems, and associated appurtenant facilities. Services include, but are not limited to, personnel, materials, contracting services, electrical energy, and water required for all necessary maintenance, replacement, and repair required to keep the above-mentioned improvements in a healthy, vigorous and satisfactory condition.

In Fiscal Year 2020-21 the improvements in Zone 5 were changed to remove the improvements along Harbor Bay Parkway between Doolittle Drive and Maitland Drive. The City has agreed to take over responsibility for this area and Zone 5 assessments will no longer be used to fund ongoing maintenance. As the maintenance of this area will no longer be funded by Zone 5, the City cannot guarantee this area will be maintained to the same standard as it has historically experienced while funded by assessments.

3. ESTIMATE OF COSTS

3.1 Budgets

The estimated Fiscal Year 2023-24 costs of servicing, maintaining, repairing and replacing the improvements as described in the Plans and Specifications, the fund balances, and any Capital Improvement Plans are summarized in the following tables:

ZONE 1

Budget Item	Budget
Annual Maintenance Costs	
Median Maintenance	\$2,000.00
Electrical	200.00
Water	1,600.00
Administration Expenses	1,199.47
County Fees	81.60
Total Annual Maintenance Costs	\$5,081.07
Capital Improvement Costs	
Tree Trimming	\$10,000.00
Total Capital Improvement Costs	\$10,000.00
Total Annual Costs	\$15,081.07
Contributions	
City Contribution	\$0.00
Reserve Allocation/Collection	(10,281.07)
Total Contributions	(\$10,281.07)
Net Amount to Levy ⁽¹⁾	\$4,800.00

⁽¹⁾ Differences in actual levy amounts compared to budgeted net to levy amount is due to rounding.

Estimated Reserve Fund Balance as of 6/30/2023	\$35,042.00
Estimated Reserve Allocation	(10,281.07)
Estimated Reserve Collection	0.00
Estimated Reserve Fund Balance as of 6/30/2024	\$24,760.93

Note: The City intends to keep an operating reserve of at least 50% of the annual maintenance costs per Streets and Highway Code 22569. The current fund balances are projected as of the current fiscal year.

Capital Improvement Budget	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Tree Trimming	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$30,000.00
Total By Fiscal Year	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$30,000.00

ZONE 4

Budget Item	Budget
Annual Maintenance Costs	
District Maintenance	\$58,763.20
Landscape Maintenance	12,000.00
Electrical	1,800.00
Water	4,000.00
Seasonal Decoration Installation	9,000.00
Tree Trimming and Maintenance	10,000.00
Sidewalk Pressure Washing	50,000.00
Administration Expenses	30,757.72
County Fees	3,316.62
Total Annual Maintenance Costs	\$179,637.54
Capital Improvement Costs	
Holiday Decoration Purchase	\$10,000.00
Landscape/Tree Improvements	0.00
Streetlight Painting	2,500.00
Signage/Wayfinding	2,500.00
Tree Grate Adjustments	5,000.00
Total Capital Improvement Costs	\$20,000.00
Total Annual Costs	\$199,637.54
Contributions	
City Contribution ⁽¹⁾	(\$6,328.51)
Reserve Allocation/Collection	1,786.13
Total Contributions	(\$4,542.38)

Net Amount to Levy ⁽²⁾	\$195,095.16
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⁽¹⁾ General Benefit Contribution is 3.17% of Annual Costs.

⁽²⁾ Differences in actual levy amounts compared to budgeted net to levy amount is due to rounding.

Estimated Reserve Fund Balance as of 6/30/2023	\$94,536.51
Estimated Reserve Allocation	0.00
Estimated Reserve Collection	1,786.13
Estimated Reserve Fund Balance as of 6/30/2024	\$96,322.64

Note: The City intends to keep an operating reserve of at least 50% of the annual maintenance costs per Streets and Highway Code 22569. The current fund balances are projected as of the current fiscal year.

Capital Improvement Budget	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Holiday Decoration Purchase	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Landscape/Tree Improvements	0.00	0.00	0.00	25,000.00	0.00	25,000.00
Streetlight Painting	2,500.00	0.00	2,500.00	0.00	2,500.00	7,500.00
Signage/Wayfinding	2,500.00	0.00	0.00	0.00	0.00	2,500.00
Tree Grate Adjustments	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Total By Fiscal Year	\$20,000.00	\$0.00	\$2,500.00	\$25,000.00	\$2,500.00	\$50,000.00

ZONE 5

Budget Item	Budget
Annual Maintenance Costs	
Electrical	\$38,601.39
Water	175,524.14
Janitorial	120,000.00
Pond	14,100.00
Trees	100,000.00
Landscaping	227,640.00
Sidewalks	50,000.00
Administration Expenses	127,887.42
County Fees	18,963.85
Total Annual Maintenance Costs	\$872,716.80
Capital Improvement Costs	
Landscaping	\$250,000.00
Litter Can Replacement (up to 10)	10,000.00
Total Capital Improvement Costs	\$260,000.00
Total Annual Costs	\$1,132,716.80
Contributions	
City Contribution	(\$15,000.00)
Reserve Allocation/Collection	(2,195.96)
Total Contributions	(\$17,195.96)
Net Amount to Levy ⁽¹⁾	\$1,115,520.84

⁽¹⁾ Differences in actual levy amounts compared to budgeted net to levy amount is due to rounding.

Estimated Reserve Fund Balance as of 6/30/2023	\$484,573.53
Estimated Reserve Allocation	(2,195.96)
Estimated Reserve Collection	0.00
Estimated Reserve Fund Balance as of 6/30/2024	\$482,377.57

Note: The City intends to keep an operating reserve of at least 50% of the annual maintenance costs per Streets and Highway Code 22569. The current fund balances are projected as of the current fiscal year.

Capital Improvement Budget	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Landscaping Capital	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
Litter Can Replacement	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Total By Fiscal Year	\$260,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$510,000.00

ZONE 6

Budget Item	Budget
Annual Maintenance Costs	
Annual Maintenance	\$243,000.00
Electrical	20,000.00
Water	150,000.00
Property Management Contract	54,000.00
Administration Fees	98,075.62
County Fees	8,839.58
Total Annual Maintenance Costs	\$573,915.20
Capital Improvement Costs	
Sidewalk Repairs	\$50,000.00
Median Landscape Upgrades	0.00
Replace Wood Decking/Paving	250,000.00
Tree Trimming	15,000.00
Total Capital Improvement Costs	\$315,000.00
Total Annual Costs	\$888,915.20
Contributions	
City Contribution	\$0.00
Reserve Allocation/Collection	(368,939.78)
Total Contributions	(368,939.78)

Net Amount to Levy ⁽¹⁾	\$519,975.42
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⁽¹⁾ Differences in actual levy amounts compared to budgeted net to levy amount is due to rounding.

Estimated Reserve Fund Balance as of 6/30/2023	\$695,816.55
Estimated Reserve Allocation	(368,939.78)
Estimated Reserve Collection	0.00
Estimated Reserve Fund Balance as of 6/30/2024	\$326,876.77

Note: The City intends to keep an operating reserve of at least 50% of the annual maintenance costs per Streets and Highway Code 22569. The current fund balances are projected as of the current fiscal year.

Capital Improvement Budget	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Sidewalk Repairs	\$50,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$100,000.00
Median Landscape Upgrades	0.00	150,000.00	0.00	0.00	0.00	150,000.00
Replace Wood Decking/Paving	250,000.00	100,000.00	0.00	0.00	0.00	350,000.00
Tree Trimming	15,000.00	0.00	15,000.00	0.00	15,000.00	45,000.00
Total by Fiscal Year	\$315,000.00	\$250,000.00	\$40,000.00	\$0.00	\$40,000.00	\$645,000.00

ZONE 7

Budget Item	Budget
Annual Maintenance Costs	
Insecticide Injections (Lindens)	\$1,000.00
Pest Control	3,500.00
Administration	2,105.47
County Fees	99.45
Total Annual Maintenance Costs	\$6,704.92
Capital Improvement Costs	
Tree Planting and Removals	\$23,500.00
Total Capital Improvement Costs	\$23,500.00
Total Annual Costs	\$30,204.92
Contributions	
City Contribution	(\$3,000.00)
Reserve Allocation/Collection	(21,354.92)
Total Contributions	(\$24,354.92)
Net Amount to Levy ⁽¹⁾	\$5,850.00

⁽¹⁾ Differences in actual levy amounts compared to budgeted net to levy amount is due to rounding.

Estimated Reserve Fund Balance as of 6/30/2023	\$45,643.44
Estimated Reserve Allocation	(21,354.92)
Estimated Reserve Collection	0.00
Estimated Reserve Fund Balance as of 6/30/2024	\$24,288.52

Note: The City intends to keep an operating reserve of at least 50% of the annual maintenance costs per Streets and Highway Code 22569. The current fund balances are projected as of the current fiscal year.

Capital Improvement Budget	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Tree Planting and Removals	\$23,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,500.00
Total By Fiscal Year	\$23,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,500.00

ZONE 8

Budget Item	Budget
Annual Maintenance Costs	
Annual Maintenance	\$55,646.28
Tree Trimming	10,000.00
Water	1,500.00
Sidewalk Washing Deep Clean	12,000.00
Administration	16,242.86
County Fees	1,460.62
Total Annual Maintenance Costs	\$96,849.76
Capital Improvement Costs	
Landscaping Improvements	\$5,000.00
Total Capital Improvement Costs	\$5,000.00
Total Annual Costs	\$101,849.76
Contributions	
City Contribution ⁽¹⁾	(\$3,330.49)
Reserve Allocation/Collection	(12,600.31)
Total Contributions	(\$15,930.80)

Net Amount to Levy ⁽²⁾	\$85,918.86
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⁽¹⁾ General Benefit Contribution is 3.27% of Annual Costs.

⁽²⁾ Differences in actual levy amounts compared to budgeted Net Amount to Levy is due to rounding.

Estimated Reserve Fund Balance as of 6/30/2023	\$60,004.00
Estimated Reserve Allocation	(12,600.31)
Estimated Reserve Collection	0.00
Estimated Reserve Fund Balance as of 6/30/2024	\$47,403.69

Note: The City intends to keep an operating reserve of at least 50% of the annual maintenance costs per Streets and Highway Code 22569. The current fund balances are projected as of the current fiscal year.

Capital Improvement Budget	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Landscaping Improvements	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$15,000.00
Total By Fiscal Year	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$15,000.00

4. ASSESSMENTS

The Fiscal Year 2023-24 assessments are apportioned to each parcel as shown on the latest equalized roll at the County of Alameda (the “County”) Assessor’s office. The description of each lot or parcel is part of the records of the County Assessor and such records are, by reference, made part of this Report.

4.1 Method of Assessment

Pursuant to the Act, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of the improvements must be identified and the proportionate special benefit derived by each identified parcel must be determined in relationship to the entire costs of the maintenance and operation of the improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

Zone 1

Assessment Methodology

Each of the subdivided units within Zone 1 is deemed to receive special benefit from the improvements. In order to determine the annual assessment rate for each unit, the frontage value is added to the acreage value for each unit.

$$\text{Frontage Value} + \text{Acreage Value} = \text{Annual Assessment per Unit}$$

The frontage value is calculated by multiplying the frontage rate by the frontage number of each unit. The acreage value is calculated by multiplying the acreage rate by the acreage number of each unit.

$$\text{Frontage Rate} \times \text{Frontage Number}^1 \text{ of Each Unit} = \text{Frontage Value}$$

$$\text{Acreage Rate} \times \text{Acreage Number}^2 \text{ of Each Unit} = \text{Acreage Value}$$

1 Assessable linear frontage of each parcel

2 Assessable acreage of each parcel

The Frontage Rate is calculated by dividing the total annual cost of maintenance and administration for the Zone by the total frontage of all assessable units within such Zone, which is then multiplied by $\frac{1}{2}$. The Acreage Rate is calculated by dividing the annual cost of maintenance and administration for the Zone by the total number of acres of all assessable units within such Zone, which is then multiplied by $\frac{1}{2}$.

$$\text{Frontage Rate} = (\text{Total Annual Costs} / \text{Total Frontage Number}) \times \frac{1}{2}$$

$$\text{Acreage Rate} = (\text{Total Annual Costs} / \text{Total Acreage Number}) \times \frac{1}{2}$$

Rate Inflator

There is no rate inflator for Zone 1. The maximum rates are fixed at \$1.9347 per frontage foot and \$817.6315 per acre.

Zone 4

Assessment Methodology

Each parcel within Zone 4 is assigned lot square footage, building square footage, and linear front footage. Those parcel-specific values are then divided by the average for each category (lot, building, and frontage) as determined during the Proposition 218 rate increase proceedings in 2019. The result is a set of three factors for each parcel: Lot Factor, Building Factor, and a Frontage Factor.

Additionally, each parcel is assigned a Land Use Type and corresponding Land Use Benefit Points as summarized in the table below:

Land Use Type	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Land Use Benefit Points
Non-Residential	1.00	1.00	1.00	3.00
Parking Lot	1.00	1.00	0.00	2.00
Residential	0.25	0.25	0.25	0.75
Public	0.25	0.25	0.25	0.75

The calculation of Total Benefit Points for each parcel is as follows:

$$\left(\text{Lot Factor} + \text{Building Factor} + \text{Frontage Factor} \right) \times \text{Land Use Benefit Points} = \text{Total Benefit Points}$$

Rate Inflation

The maximum assessment rate for Zone 4 is subject to an annual adjustment based on the percentage change in the U.S. Department of Labor, Bureau of Labor Statistics (BLS) Consumer Price Index for all Urban Consumers (CPI-U): San Francisco-Oakland-Hayward for February of each fiscal year up to 3%. The percentage increase applied to the maximum assessment rate for Fiscal Year 2023-24 is 3%.

Each parcel's Total Benefit Points value is then multiplied by the appropriate rate per benefit point. The historical rates per benefit point are shown below:

Fiscal Year	CPI Change	Maximum Rate Per Benefit Point	Actual Rate Per Benefit Point
2019-20		\$98.0596242	\$98.0596242
2020-21	2.906%	100.9092178	100.6963137
2021-22	1.567%	102.4907540	102.4907540
2022-23	3.000%	105.5654766	105.5654766
2023-24	3.000%	108.7324409	108.7324409

Reference

The description of the assessment methodology noted above for Zone 4 is a summary. The detailed explanation and analysis of the assessment methodology can be found in the Formation Engineer's Report prepared in 2019. That 2019 report is incorporated herein by reference.

Zone 5

Assessment Methodology

Each of the subdivided units within Zone 5 is deemed to receive special benefit from the improvements. In order to determine the annual assessment rate for each acre, the total estimated annual cost of maintenance and administration for Zone 5 is divided by the total number of acres of all assessable units within the Zone.

$$\text{Total Annual Costs} / \text{Total Acreage} = \text{Annual Assessment Rate per Acre}$$

The annual assessment for each unit is calculated by multiplying the Annual Assessment Rate per Acre by the number of acres for each parcel.

Rate Inflator

The maximum assessment rate for Zone 5 is subject to an annual adjustment based on the percentage change in the U.S. Department of Labor, Bureau of Labor Statistics (BLS) Consumer Price Index for all Urban Consumers (CPI-U): San Francisco-Oakland-Hayward for February of each fiscal year. The percentage increase applied to the maximum assessment rate for Fiscal Year 2023-24 is 5.302%.

The following table shows a history of the maximum and actual assessment rates for the past five fiscal years:

Fiscal Year	CPI Change	Maximum Rate per Acre	Actual Rate per Acre
2018-19	3.564%	\$3,467.18252	\$3,467.18252
2019-20	3.526%	3,589.43636	3,589.43636
2020-21	2.906%	3,693.74468	3,635.08811
2021-22	1.567%	3,751.63623	3,751.63623
2022-23	5.193%	3,946.47328	3,946.47328
2023-24	5.302%	4,155.73084	4,155.73084

Zone 6

Assessment Methodology

Each of the subdivided units within Zone 6 is deemed to receive special benefit from the improvements. In order to determine the annual assessment rate for each acre, the total estimated annual cost of maintenance and administration for Zone 6 is divided by the total number of acres of all assessable units within the Zone.

$$\text{Total Annual Costs} - \text{Total Acreage}^1 = \text{Annual Assessment Rate per Acre}$$

¹ City has historically used weighted acreage values

The annual assessment for each unit is calculated by multiplying the Annual Assessment Rate per Acre by the number of acres for each parcel.

Rate Inflator

The maximum assessment rate for Zone 6 is subject to an annual adjustment based on the percentage change in the U.S. Department of Labor, Bureau of Labor Statistics (BLS) Consumer Price Index for all Urban Consumers (CPI-U): San Francisco-Oakland-Hayward for February of each fiscal year. The percentage increase applied to the maximum assessment rate for Fiscal Year 2023-24 is 5.302%.

The following table shows a history of the maximum and actual assessment rates for the past five fiscal years:

Fiscal Year	CPI Change	Maximum Rate per Acre	Actual Rate per Acre
2018-19	3.564%	\$1,214.19016	\$1,214.19016
2019-20	3.526%	1,256.92873	1,256.92873
2020-21	2.906%	1,293.45483	1,293.45100
2021-22	1.567%	1,313.72697	1,313.72697
2022-23	5.193%	1,381.95391	1,381.95391
2023-24	5.302%	1,455.23055	1,455.23055

Zone 7

Assessment Methodology

Each of the subdivided units within Zone 7 is deemed to receive special benefit from the improvements. To determine the annual assessment rate for each unit, the total annual cost of maintenance and administration is divided by the total number of units within the Zone.

$$\text{Total Annual Costs} - \text{Total Number of Units} = \text{Annual Assessment Rate per Unit}$$

Rate Inflator

There is no rate inflator for Zone 7. The maximum rate has historically been \$350.00 per unit.

The following table shows a history of the maximum and actual assessment rates for the past five fiscal years:

Fiscal Year	Maximum Rate per Unit	Actual Rate per Unit
2018-19	\$350.00	\$100.00
2019-20	350.00	100.00
2020-21	350.00	100.00
2021-22	350.00	0.00
2022-23	350.00	0.00
2023-24	350.00	150.00

Zone 8

Assessment Methodology

Each parcel within Zone 8 is assigned linear front footage. That value represents each parcels Frontage Factor. Additionally, each parcel is assigned a Land Use Type and corresponding Land Use Benefit Points as summarized in the table below:

Land Use Type	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Land Use Benefit Points
Non-Residential	1.00	1.00	1.00	3.00
Residential	0.25	0.25	0.25	0.75
Public	0.25	0.25	0.25	0.75

The calculation of Total Special Benefit Points for each parcel is as follows:

$$\text{Frontage Factor} \times \text{Land Use Benefit Points} = \text{Total Special Benefit Points}$$

Each parcel's Total Special Benefit Points value is then multiplied by the appropriate rate per special benefit point.

Rate Inflation

The maximum assessment rate for Zone 8 is subject to an annual adjustment based on the percentage change in the U.S. Department of Labor, Bureau of Labor Statistics (BLS) Consumer Price Index for all Urban Consumers (CPI-U): San Francisco-Oakland-Hayward for February of each fiscal year. The percentage increase applied to the maximum assessment rate for Fiscal Year 2023-24 is 5.302%.

The following table shows a history of the maximum and actual assessment rates for the past five fiscal years:

Fiscal Year	Rate Change ⁽¹⁾	Maximum Rate Per Special Benefit Point	Actual Rate Per Special Benefit Point
2018-19	7.000%	\$5.1800000	\$5.1800000
2019-20	3.526%	5.3626483	5.3626483
2020-21	2.906%	5.5184858	5.5084944
2021-22	1.567%	5.6049763	5.6049763
2022-23	5.193%	5.8960645	5.8960645
2023-24	5.302%	6.2086970	6.2086970

⁽¹⁾ Pursuant to the 2014 Formation Engineer's Report for Zone 8, the rates for 2014-15 through 2018-19 were predetermined based on scheduled percentage increases. The rates beginning in 2019-20 are subject to annual increases based on the change in CPI noted above.

Reference

The description of the assessment methodology noted above for Zone 8 is a summary. The detailed explanation and analysis of the assessment methodology can be found in the Formation Engineer's Report prepared in 2014. That 2014 report is incorporated herein by reference.

5. ASSESSMENT DIAGRAM

An Assessment Diagram for the District has been submitted to the City Clerk in the format required under the provision of the Act. The lines and dimensions shown on maps of the County Assessor of the County of Alameda for the current year are incorporated herein by reference.

6. ASSESSMENT ROLL

Parcel Identification, for each lot or parcel within the District, shall be the parcel as shown on the Alameda County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within the District for Fiscal Year 2023-24, along with the assessment amounts, is on file in the office of the City Clerk incorporated herein by reference. Any parcel number for the current fiscal year, a corrected parcel number, and-or new parcel numbers will be identified and resubmitted to the County Auditor-Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

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