



# **CITY OF ALAMEDA**

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*Fiscal Year 2020/21 Engineer's Report For:*

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

**June 2020**

**City of Alameda**  
**Island City Landscaping and Lighting**  
**Assessment District No. 84-2**  
**2263 Santa Clara Avenue**  
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Eric J. Levitt, City Manager

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Scott Wickstrom, City Engineer

Liz Acord, Public Works Coordinator

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# 1. ENGINEER'S LETTER

**WHEREAS**, on February 18, 2020, 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 2020/21 SUMMARY

Zone No.	Zone Description	2020/21 Net Amount to Levy
1	Lincoln Avenue between Sherman and St. Charles Streets	\$4,800
4	Park Street from the Bridge to San Jose Avenue, including areas of Webb, Santa Clara, and Central	181,243
5	Harbor Bay Business Park	975,766
6	Alameda Marina Village Commercial Areas	462,170
7	1100 and 1200 blocks of Bay Street	3,900
8	Webster Street between Central and Atlantic	76,230
Total		<b>\$1,704,108</b>

I, the undersigned, respectfully submit the enclosed Report and, to the best of my knowledge, information and belief, the Report, assessments, and the assessment diagram herein have been prepared and computed in accordance with the order of the City Council of the City.

---

Scott Wickstrom  
City Engineer

## 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:** Alameda Marina Village commercial areas

**Zone 7:** The 1100 and 1200 blocks of Bay Street

**Zone 8:** Webster Street between Central Avenue and Atlantic Avenue

### 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.

### 2.3 Alteration to Improvements

Following a request by the property owners within Zone 5 to alter a portion of the existing improvements within such Zone, the City reviewed the request and has made the following determination.

The proposed alteration of improvements will not change the benefits conferred upon parcels within Zone 5 and will not change the proportionality of benefit assignment previously established. As such, the proposed alteration of improvements will not affect the nature of the assessment methodology and any changes to the assessments levied would only be the result of changes to the budget.

The Act permits changes to existing improvements and Sections 22622 and 22624 (b) of the Act require “any substantial changes” to be noted in a resolution.

The alterations relate to 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 2020/21 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	Amount
Median Maintenance	\$3,500.00
Electrical	200.00
Water	1,500.00
Misc. Expenses	300.00
Landscape Reserves	0.00
Administration	480.00
County Fees	82.00
<b>Subtotal of Costs</b>	<b>\$6,062.00</b>

City Contribution	\$0.00
Reserve Allocation	(1,262.00)
<b>Subtotal of Contributions</b>	<b>(\$1,262.00)</b>

<b>Net Amount to Levy</b>	<b>\$4,800.00</b>
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Estimated Fund Balance as of 6/30/2020	\$30,059.47
Estimated Reserve Use	(1,262.00)
Estimated Reserve Collection	0.00
Estimated Fund Balance as of 6/30/2021	\$28,797.47

## ZONE 4

Budget Item	Amount
<b><i>Annual Maintenance Costs</i></b>	
District Maintenance	\$50,000.00
Landscape Maintenance	11,530.00
Electrical	1,500.00
Water	7,000.00
Seasonal Decoration Installation	8,480.00
Public Litter Can Management	2,450.00
Sidewalk Pressure Washing	40,000.00
Misc. Expenses	1,750.00
<b><i>Collection for Capital Improvement Fund</i></b>	
Landscape Capital Improvements	\$11,000.00
Beautification/ Districtwide Improvements	21,605.00
Tree Trimming	2,590.00
<b><i>Other Costs</i></b>	
Accounting, Engineering & Admin Fees	\$13,857.00
1/3 of Balloting Repayment	3,333.00
County Fees	3,081.12
Deficit Repayment	9,000.00
<b>Subtotal of Costs</b>	<b>\$187,176.12</b>

General Benefit Contribution	(\$5,933.48)
Reserve Allocation	0.00
<b>Subtotal of Contributions</b>	<b>(\$5,933.48)</b>

<b>Net Amount to Levy</b>	<b>\$181,242.64</b>
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Estimated Operating Fund Balance as of 6/30/2020	\$115,079.38
Estimated Deficit Repayment	9,000.00
Estimated Use of Operating Fund	0.00
Estimated Operating Fund Balance as of 6/30/2021	\$124,079.38



## ZONE 5

Budget Item	Amount
Fountain and Exterior Maintenance	\$24,000.00
Electrical	18,000.00
Water	240,000.00
Sod/Irrigation Extra Maintenance	50,000.00
Subcontractor	175,000.00
Supervision & Admin	60,000.00
Ferry Terminal Lot Maintenance	15,000.00
Capital	247,878.00
Incidental Expenses	32,560.00
Misc. Fees	114,140.00
County Fees	16,588.02
<b>Subtotal of Costs</b>	<b>\$993,166.02</b>

City Contribution	(\$15,000.00)
Reserve Allocation	(2,400.00)
<b>Subtotal of Contributions</b>	<b>(\$17,400.00)</b>

<b>Net Amount to Levy</b>	<b>\$975,766.02</b>
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Estimated Capital Fund Balance as of 6/30/2020	\$97,359.09
Estimated Collection of Capital Funds	247,878.00
Estimated Use of Capital Funds	(2,400.00)
Estimated Capital Fund Balance as of 6/30/2021	\$342,837.09

Capital Improvement Item	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	Total
Replace Bike Racks		\$1,350		\$1,350		\$2,700
Replace Monument Sign				150,000		150,000
Replace Signage - Park Rules		2,050				2,050
Replace Site Furnishing -Concrete BBQ				8,100		8,100
Replace Site Furnishing - Park Benches		13,000				13,000
Replace Site Furnishing - Picnic Tables				22,950		22,950
Replace Site Furnishing - Steel BBQ				1,350		1,350
Lavatory - Replace Faucet - Restroom 1		1,200				1,200
Lavatory - Replace Faucet - Restroom 2		1,200				1,200
Paint Exterior Doors -Restroom 1		270				270
Paint Exterior Doors -Restroom 2		270				270
Rebuild Flush Valves -Restroom 1		1,944				1,944
Rebuild Flush Valves -Restroom 2		1,296				1,296
Repaint Interior Wall Surfaces - Restroom 1		810				810
Repaint Interior Wall Surfaces - Restroom 2		638				638
Repaint Roof Fascia - Restroom 1		304				304
Repaint Roof Fascia - Restroom 2		304				304
Replace Bollard Lighting				28,350		28,350
Sod/Irrigation Replacement		100,000	\$100,000			200,000
<b>Total by Fiscal Year</b>	<b>\$0</b>	<b>\$124,636</b>	<b>\$100,000</b>	<b>\$212,100</b>	<b>\$0</b>	<b>\$436,736</b>

## ZONE 6

Budget Item	Amount
Landscape Maintenance	\$254,719.00
Street Light Maintenance	2,060.00
Parking Lot Maintenance	21,632.00
Electrical	40,067.00
Water	105,472.00
Graffiti/ Exterior Repair	23,587.00
Janitorial Services and Litter Removal	57,211.00
Contract Management	55,620.00
Misc. Expenses	54,384.00
Administration Fees	45,000.00
County Fees	7,856.89
<b>Subtotal of Costs</b>	<b>\$667,608.89</b>

City Contribution	\$0.00
Reserve Allocation	(205,439.00)
<b>Subtotal of Contributions</b>	<b>(205,439.00)</b>

<b>Net Amount to Levy</b>	<b>\$462,169.89</b>
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Estimated Fund Balance as of 6/30/2020	\$1,120,817.70
Estimated Reserve Collection / (Use)	(205,439.00)
Estimated Capital Use of Reserves	(264,973.00)
Estimated Fund Balance as of 6/30/2021	\$650,405.70

Capital Improvement Item	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	Total
Repaint Bollards	\$0	\$0	\$0	\$0	\$0	\$0
Replace Bollards	0	0	0	0	0	0
Repaint Guardrails	11,170	0	0	0	0	11,170
Replace Wood Decking	0	308,741	0	0	0	308,741
Replace Concrete 6' Wide	0	0	0	0	0	0
Replace Park Signs	0	0	0	0	0	0
Replace Park Benches	0	0	0	0	0	0
Replace Picnic Tables	0	0	0	0	0	0
Replace Planting	0	0	0	0	0	0
Replace Complete Irrigation System	253,803	0	0	0	0	253,803
Replace Pathway Lighting	0	0	0	0	0	0
<b>Total by Fiscal Year</b>	<b>\$264,973</b>	<b>\$308,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$573,714</b>

## ZONE 7

Budget Item	Amount
Inspection/ Treatment Reserve	\$6,800.00
Special Pruning	1,800.00
Beetle Traps	500.00
Misc. Expenses	250.00
Administration	1,000.00
County Fees	66.00
<b>Subtotal of Costs</b>	<b>\$10,416.00</b>

City Contribution	(\$3,000.00)
Reserve Allocation	(3,516.00)
<b>Subtotal of Contributions</b>	<b>(\$6,516.00)</b>

<b>Net Amount to Levy</b>	<b>\$3,900.00</b>
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Estimated Fund Balance as of 6/30/2020	\$102,524.47
Estimated Reserve Collection / (Use)	(3,516.00)
Estimated Capital Use of Reserves	(25,000.00)
Estimated Fund Balance as of 6/30/2021	\$74,008.47

Capital Improvement Item	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	Total
Remove and Replace 11 Trees	\$25,000	\$0	\$0	\$0	\$0	\$25,000
<b>Total by Fiscal Year</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>

**ZONE 8**

<b>Budget Item</b>	<b>Amount</b>
Annual Maintenance	\$12,772.00
Landscaping Capital Improvements	6,180.00
Tree Trimming	1,862.00
Water	4,120.00
Electrical	412.00
Litter/Graffiti Removal & Sidewalk Washing	41,200.00
Public Litter Can Management	8,240.00
Sidewalk Washing Deep Clean	7,600.00
Accounting, Engineering & Admin Fees	11,000.00
County Fees	1,295.91
<b>Subtotal of Costs</b>	<b>\$94,681.91</b>

General Benefit Contribution	(\$3,096.10)
Reserve Allocation	(15,356.00)
<b>Subtotal of Contributions</b>	<b>(\$18,452.10)</b>

<b>Net Amount to Levy</b>	<b>\$76,229.81</b>
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Estimated Fund Balance as of 6/30/2020	\$56,480.71
Estimated Reserve Collection / (Use)	(15,356.00)
Estimated Capital Use of Reserves	0.00
Estimated Fund Balance as of 6/30/2021	\$41,124.71

## 4. ASSESSMENTS

The Fiscal Year 2020/21 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:

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

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

### 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 2020/21 is 2.906%.

### 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 2020/21 is 2.906%.

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
2016/17	3.017%	\$3,236.60233	\$3,236.60233
2017/18	3.437%	3,347.84976	3,347.84976
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

## 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.

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

<sup>1</sup> 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 2020/21 is 2.906%.

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
2016/17	3.017%	\$1,133.52059	\$1,133.52059
2017/18	3.437%	1,172.51329	1,172.51329
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



## 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 1. The maximum rate is fixed at \$150.00 per unit.

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

<b>Fiscal Year</b>	<b>Maximum Rate per Unit</b>	<b>Actual Rate per Unit</b>
2016/17	\$150.00	\$100.00
2017/18	150.00	100.00
2018/19	150.00	100.00
2019/20	150.00	100.00
2020/21	150.00	100.00

## 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 2020/21 is 2.906%.

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
2016/17	15.000%	\$4.4100000	\$4.4100000
2017/18	10.000%	4.8500000	4.8500000
2018/19	7.000%	5.1800000	5.1800000
2019/20	3.526%	5.3626483	5.3626483
2020/21	2.906%	5.5184858	5.5084944

- (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 and made part of this Report.

## 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 2020/21, along with the assessment amounts, is on file in the office of the City Clerk. 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.