



PRELIMINARY ENGINEER'S REPORT

Woods Cove Underground Utility Assessment District No. 2014-2

**Prepared under the provisions of the
Municipal Improvement Act of 1913**

For the

CITY OF LAGUNA BEACH

County of Orange, California

August 23, 2023



Harris & Associates

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AGENCY: CITY OF LAGUNA BEACH

PROJECT: ASSESSMENT DISTRICT NO. 2014-2

TO: CITY COUNCIL

**ENGINEER'S "REPORT" PURSUANT TO THE
PROVISIONS OF SECTIONS 2961 AND 10204
OF THE STREETS AND HIGHWAYS CODE**

The purpose of this Assessment District is to provide financing to underground the existing overhead secondary voltage power, telephone and cable facilities throughout Woods Cove in the area generally bounded by South Coast Highway, Bluebird Canyon Drive, Carmelita Street, Summit Drive, Catalina Street, and Upland Road within the City of Laguna Beach. The proposed underground utility improvements will provide conversion from existing overhead utilities to a new upgraded underground utility system and will enhance neighborhood aesthetics, safety, and ocean view.

The construction of these improvements will conform to existing City of Laguna Beach, Southern California Edison, Frontier and Cox Communications standards. The proposed improvements are of special and direct benefit to the properties within the boundary of the proposed assessment district to the extent described herein.

Pursuant to the provisions of Article XIID of the State Constitution, Part 7.5 of the "Special Assessment Investigation, Limitation and Majority Protest Act of 1931", being Division 4 of the Streets and Highways Code of the State of California, and the "Municipal Improvement Act of 1913", being Division 12 of said Code, and the Resolution of Intention, adopted by the City Council of the CITY OF LAGUNA BEACH, State of California, in connection with the proceedings for Underground Utility Assessment District No. 2014-2 (hereinafter referred to as the "Assessment District"), I Alison M. Bouley, P.E., a Registered Professional Engineer and authorized representative of Harris & Associates, the duly appointed Assessment Engineer, herewith submit the "Report" for the Assessment District, consisting of six (6) parts as stated below.

PART I

This part contains the plans and specifications which describe the general nature, location, and extent for the proposed improvements to be constructed and are filed herewith and made a part hereof. Said plans and specifications are on file in the Office of the Superintendent of Streets/City Engineer.

PART II

This part contains an estimate of the cost of the proposed improvements, including capitalized interest, if any, incidental costs, and expenses in connection therewith as set forth herein and attached hereto.

PART III

This part consists of the following information:

- A. A description of the method of assessment spread; and

- B. A proposed assessment of the total amount of the costs and expenses of the proposed improvements upon the several subdivisions of land within the Assessment District, in proportion to the special benefits to be received by such subdivisions from said improvements, which is set forth upon the assessment roll filed herewith and made a part hereof; and
- C. The total amount, as near as may be determined, of the total principal sum of all unpaid special assessments previously levied and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than that contemplated for the Assessment District, which would require an investigation and report under the "Special Assessment Investigation, Limitation and Majority Protest Act of 1931" against the total area proposed to be assessed; and
- D. The total true value, determined from the latest Assessor's roll, of the parcels of land and improvements which are proposed to be assessed; and
- E. Description of Facilities.

PART IV

This part contains the proposed maximum annual administrative assessment to be levied upon each subdivision or parcel of land within the Assessment District to pay the costs incurred by the CITY OF LAGUNA BEACH, and not otherwise reimbursed, resulting from the administration and collection of assessments, from the administration and registration of any associated bonds and reserve or other related funds, or both.

PART V

This part contains a diagram showing the boundaries and parcels in the Assessment District, including the boundaries and the dimensions of the subdivisions of land within said Assessment District, as the same existed at the time of the passage of the Resolution of Intention. The Assessment Diagram is filed herewith and made a part hereof, and part of the assessment. A reduced copy of the Assessment Diagram is included in this Report as Appendix E.

PART VI

This part shall consist of the following information:

- A. Description of Facilities
- B. Right-of-Way Certificate
- C. Environmental Certificate

This report is submitted on August 23, 2023.

HARRIS & ASSOCIATES

ALISON M. BOULEY, P.E.
R.C.E. No. C61383
ENGINEER OF WORK
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

Preliminary approval made by the CITY COUNCIL of the CITY OF LAGUNA BEACH, CALIFORNIA, on the _____ day of _____ 2023.

CITY CLERK
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

Final approval made by the CITY COUNCIL of the CITY OF LAGUNA BEACH, CALIFORNIA, on the _____ day of _____ 2023.

CITY CLERK
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

Part I Plans and Specifications

The plans and specifications to construct the utility undergrounding improvements, and any ancillary improvements thereof, for the area generally described as Underground Utility Assessment District No. 2014-2, describe the general nature, location, and extent of the improvements for this Assessment District and are referenced herein and incorporated as if attached and a part of this Report.

Said Plans and Specifications for the improvements were prepared in conjunction by Southern California Edison (SCE), Cox Communications, Frontier, Crown Castle, the City of Laguna Beach, and Harris and Associates and are on file in the City's office of the Superintendent of Streets/City Engineer.

Part II Cost Estimate

CONSTRUCTION COSTS	<u>Awarded Bid</u>
Joint Trench Construction Costs	
Construction Costs	\$9,247,568.00
Construction Contingency (15%)	1,387,135.20
Utility Cost (Including Design)	
City of Laguna Beach Street Lighting	146,849.00
Southern California Edison	2,201,351.37
Frontier	717,568.63
Cox Communications	347,513.92
Crown Castle	62,225.35
Utility Cost Contingency	<u>250,000.00</u>
Total Construction Costs:	<u>\$14,360,211.47</u>
 INCIDENTAL EXPENSES	
Assessment Engineering	\$129,097.50
Surveying	35,000.00
Construction Management/Inspection	900,000.00
Planning Commission Documentation	52,089.40
City Administration (1% of Construction Costs)	143,602.11
Financial Printing, Registration, Filing and Servicing	5,000.00
Fiscal Agent	7,500.00
Filing Fees	1,000.00
Bond Counsel	35,000.00
Financial Advisor	45,000.00
Incidental Contingencies (5% of Incidental Expenses)	<u>67,664.45</u>
Total Incidental Expenses:	<u>\$1,420,953.47</u>
Total Construction & Incidental Expenses:	<u>\$15,781,164.94</u>
 LESS: CONTRIBUTIONS FROM OTHER SOURCES	
Contribution from City of Laguna Beach *	(\$1,179,500.00)
City Contribution for General Benefit (10% of C&I)	<u>(\$1,578,116.49)</u>
Total Contributions from Other Sources:	<u>(\$2,757,616.49)</u>
Total Construction & Incidental Expenses Financed:	<u>\$13,023,548.44</u>
 FINANCING COSTS	
Disclosure Counsel	\$45,000.00
Underwriter's Discount (2%)	291,000.00
Capitalized Interest	250,352.36
Bond Reserve/Credit Enhancement (One Year Debt Service)	<u>873,000.00</u>
Total Financing Costs:	<u>\$1,459,352.36</u>
TOTAL AMOUNT OF ASSESSMENT:	<u><u>\$14,485,000.00</u></u>

* Contribution approved by City Council on August 8th, 2023.

No amount has been included for the Income Tax Component of Contribution (ITCC). Since the project will be funded by tax exempt bonds it is assumed that this tax will not be imposed for the improvements which are being funded. If the tax is imposed, a supplemental assessment would be needed. The ITCC tax could be up to 30% of the construction cost. To our knowledge, the tax has never been imposed on this type of project.

Part III Assessment Roll and Method of Assessment Spread

WHEREAS, on September 26, 2023 the City Council of the CITY OF LAGUNA BEACH, State of California, did, pursuant to the provisions of the 1913 Act "Municipal Improvement Act of 1913" (the "Act"), being Division 12 of the Streets and Highways Code, of the State of California, adopt its Resolution of Intention No. _____, for the installation and construction of certain public improvements, together with appurtenances and appurtenant work in connection therewith, in a special assessment district known and designated as ASSESSMENT DISTRICT NO. 2014-2 (hereinafter referred to as the "Assessment District"); and

WHEREAS, said Resolution of Intention, as required by law, did direct the Engineer of Work to make and file a "Report", consisting of the following as required by Section 10204 of the Act:

- A. Plans and Specifications;
- B. A general description of works or appliances already installed and any other property necessary or convenient for the operation of the improvement, if the works, appliances, or property are to be acquired as part of the improvement;
- C. Cost Estimate;
- D. Assessment Diagram showing the Assessment District and the subdivisions of land therein;
- E. A proposed assessment of the costs and expenses of the works of improvement levied upon the parcels within the boundaries of the Assessment District;
- F. The proposed maximum annual assessment to be levied upon each subdivision or parcel of land within the Assessment District to pay the costs incurred by the City and not otherwise reimbursed resulting from the administration and collection of assessments or from the administration and registration of any associated bonds and reserve or other related funds.

For particulars, reference is made to the Resolution of Intention as previously adopted.

NOW, THEREFORE, I, Alison M. Bouley, P.E., the authorized representative of HARRIS & ASSOCIATES, pursuant to Article XIID of the California Constitution and the Act, do hereby submit the following:

1. Pursuant to the provisions of law and the Resolution of Intention, I have assessed the costs and expenses of the works of improvement to be performed in the Assessment District upon the parcels of land in the Assessment District specially benefited thereby in direct proportion and relation to the special benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is attached hereto and incorporated herein.
2. As required by law, a Diagram is hereto attached, showing the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within said

District as the same existed at the time of the passage of said Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon said Diagram and in said Assessment Roll.

3. The subdivisions and parcels of land the numbers therein as shown on the respective Assessment Diagram as attached hereto correspond with the numbers as appearing on the Assessment Roll as contained herein.
4. NOTICE IS HEREBY GIVEN that bonds will be issued in accordance with Division 10 of the Streets and Highways Code of the State of California (the "Improvement Bond Act of 1915"), to represent all unpaid assessments, which bonds shall be issued in one or more series, each with a term not to exceed the legal maximum term as authorized by law, THIRTY-NINE (39) YEARS from the 2nd day of September next succeeding twelve (12) months from their date. Said bonds shall bear interest at a rate not to exceed the current legal maximum rate of 12% per annum.
5. By virtue of the authority contained in the Act, and by further direction and order of the legislative body, I hereby recommend the following Assessment to cover the costs and expenses of the works of improvement for the Assessment District based on the costs and expenses as set forth below:

	As Preliminarily Approved	As Confirmed
Estimated Cost of Design and Construction:	\$ 14,360,211.47	
Estimated Incidental Expenses:	\$ 1,420,953.47	
Estimated Financial Costs:	\$ 1,459,352.36	
Estimated Contribution:	(\$2,757,616.49)	
Rounding Adjustment:	\$2,099.20	
Estimated Total Assessment:	\$ 14,485,000.00	\$0.00

For particulars as to the individual assessments and their descriptions, reference is made to Table 1 (Assessment Roll) attached hereto. See Exhibit 1 for a description of why the preliminary amounts are being reduced to account for the General Benefit of the project.

6. The Method of Spread of Assessment is as set forth in the exhibit identified as Part III (Exhibit 1), which is attached hereto, referenced, and incorporated herein.

Table 1
Assessment Roll

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
1	644-222-01	\$ 137,830.00	N/A	\$ 28,075.82		4.91 :1
2	644-221-41	\$ 4,628,048.00	N/A	\$ 66,443.05		69.65 :1
3	644-222-24	\$ 125,023.00	N/A	\$ 38,578.41		3.24 :1
4	644-222-21	\$ 136,519.00	N/A	\$ 52,919.99		2.58 :1
5	644-222-25	\$ 1,462,239.00	N/A	\$ 52,919.99		27.63 :1
6	644-222-20	\$ 851,145.00	N/A	\$ 52,919.99		16.08 :1
7	644-221-49	\$ 1,918,400.00	N/A	\$ 66,443.05		28.87 :1
8	644-222-23	\$ 122,153.00	N/A	\$ 52,919.99		2.31 :1
9	644-222-18	\$ 1,182.00	N/A	\$ -		100.00 :1
10	644-222-19	\$ 134,245.00	N/A	\$ 52,919.99		2.54 :1
11	644-221-47	\$ 1,180,741.00	N/A	\$ 19,289.20		61.21 :1
12	644-221-46	\$ 205,310.00	N/A	\$ 29,576.19		6.94 :1
13	644-221-45	\$ 591,910.00	N/A	\$ 29,576.19		20.01 :1
14	644-221-71	\$ 2,184,840.00	N/A	\$ 38,578.41		56.63 :1
15	644-221-70	\$ 645,011.00	N/A	\$ 29,576.19		21.81 :1
16	644-221-43	\$ 1,584,270.00	N/A	\$ 29,576.19		53.57 :1
17	644-221-42	\$ 2,670,000.00	N/A	\$ 47,580.63		56.12 :1
18	644-222-17	\$ 1,057,276.00	N/A	\$ 38,578.41		27.41 :1
19	644-222-16	\$ 165,857.00	N/A	\$ 29,576.19		5.61 :1
20	644-222-15	\$ 2,803,980.00	N/A	\$ 29,576.19		94.81 :1
21	644-222-14	\$ 106,901.00	N/A	\$ 29,576.19		3.61 :1
22	644-222-13	\$ 1,111,862.00	N/A	\$ 36,746.98		30.26 :1
23	644-222-12	\$ 1,169,957.00	N/A	\$ 29,576.19		39.56 :1
24	644-222-11	\$ 2,805,000.00	N/A	\$ 29,576.19		94.84 :1
25	644-222-10	\$ 1,031,764.00	N/A	\$ 29,576.19		34.88 :1
26	644-222-09	\$ 1,789,445.00	N/A	\$ 41,463.69		43.16 :1
27	644-254-12	\$ 641,544.00	N/A	\$ 16,930.84		37.89 :1
28	644-254-13	\$ 1,845,000.00	N/A	\$ 36,435.65		50.64 :1
29	644-254-14	\$ 1,243,737.00	N/A	\$ 36,435.65		34.14 :1
30	644-254-15	\$ 1,560,600.00	N/A	\$ 27,433.43		56.89 :1
31	644-254-02	\$ 1,317,291.00	N/A	\$ 27,433.43		48.02 :1
32	644-254-01	\$ 1,143,626.00	N/A	\$ 36,435.65		31.39 :1
33	644-251-05	\$ 952,280.00	N/A	\$ 54,751.42		17.39 :1
34	644-251-06	\$ 176,411.00	N/A	\$ 36,435.65		4.84 :1
35	644-251-07	\$ 2,601,666.00	N/A	\$ 43,606.44		59.66 :1
36	644-251-08	\$ 436,105.00	N/A	\$ 43,606.44		10.00 :1
37	644-251-01	\$ 151,478.00	N/A	\$ 43,606.44		3.47 :1
38	644-254-03	\$ 2,600,389.00	N/A	\$ 27,433.43		94.79 :1
39	644-215-05	\$ 15,092,315.00	N/A	\$ 6,428.25		2347.81 :1
40	644-215-04	\$ 409,845.00	N/A	\$ 39,436.39		10.39 :1
41	644-215-03	\$ 3,380,255.00	N/A	\$ 46,295.86		73.01 :1
42	644-265-10	\$ 960,241.00	N/A	\$ 53,466.65		17.96 :1

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
43	644-265-09	\$ 1,911,551.00	N/A	\$ 39,436.39		48.47 :1
44	644-265-08	\$ 1,569,517.00	N/A	\$ 39,436.39		39.80 :1
45	644-265-07	\$ 1,101,669.00	N/A	\$ 30,434.17		36.20 :1
46	644-265-06	\$ 2,106,000.00	N/A	\$ 39,436.39		53.40 :1
47	644-265-05	\$ 1,576,767.00	N/A	\$ 30,434.17		51.81 :1
48	644-265-04	\$ 1,503,762.00	N/A	\$ 30,434.17		49.41 :1
49	644-254-04	\$ 2,443,139.00	N/A	\$ 36,435.65		67.05 :1
50	644-254-05	\$ 109,074.00	N/A	\$ 21,431.95		5.09 :1
51	644-251-09	\$ 467,971.00	N/A	\$ 52,919.99		8.84 :1
52	644-251-10	\$ 1,771,285.00	N/A	\$ 45,437.87		38.98 :1
53	644-251-03	\$ 1,265,746.00	N/A	\$ 43,606.44		29.03 :1
54	644-251-02	\$ 220,723.00	N/A	\$ 59,779.45		3.69 :1
55	644-271-10	\$ 3,028,037.00	N/A	\$ 6,428.25		471.05 :1
56	644-271-11	\$ 1,009,780.00	N/A	\$ 29,576.19		34.14 :1
57	644-271-12	\$ 1,820,700.00	N/A	\$ 41,579.15		43.79 :1
58	644-271-01	\$ 351,101.00	N/A	\$ 71,586.55		4.90 :1
59	644-266-05	\$ 490,614.00	N/A	\$ 50,581.37		9.70 :1
60	644-266-04	\$ 3,641,400.00	N/A	\$ 41,579.15		87.58 :1
61	644-266-03	\$ 3,611,438.00	N/A	\$ 41,579.15		86.86 :1
62	644-266-02	\$ 3,329,280.00	N/A	\$ 41,579.15		80.07 :1
63	644-266-01	\$ 3,360,900.00	N/A	\$ 41,579.15		80.83 :1
64	644-252-12	\$ 2,330,496.00	N/A	\$ 29,576.19		78.80 :1
65	644-252-11	\$ 646,129.00	N/A	\$ 29,576.19		21.85 :1
66	644-252-10	\$ 143,720.00	N/A	\$ 47,580.63		3.02 :1
67	644-252-08	\$ 325,578.00	N/A	\$ 45,749.20		7.12 :1
68	644-252-01	\$ 140,833.00	N/A	\$ 61,922.21		2.27 :1
69	644-271-09	\$ 4,355,849.00	N/A	\$ 13,930.10		312.69 :1
70	644-271-08	\$ 5,500,000.00	N/A	\$ 13,930.10		394.83 :1
71	644-271-02	\$ 536,659.00	N/A	\$ 52,919.99		10.14 :1
72	644-266-06	\$ 556,986.00	N/A	\$ 43,917.77		12.68 :1
73	644-266-07	\$ 569,229.00	N/A	\$ 43,917.77		12.96 :1
74	644-266-08	\$ 1,177,098.00	N/A	\$ 29,576.19		39.80 :1
75	644-266-09	\$ 783,552.00	N/A	\$ 38,578.41		20.31 :1
76	644-266-10	\$ 2,269,500.00	N/A	\$ 29,576.19		76.73 :1
77	644-266-11	\$ 732,933.00	N/A	\$ 29,576.19		24.78 :1
78	644-266-12	\$ 2,231,037.00	N/A	\$ 29,576.19		75.43 :1
79	644-266-13	\$ 654,158.00	N/A	\$ 38,578.41		16.96 :1
80	644-262-06	\$ 602,690.00	N/A	\$ 38,578.41		15.62 :1
81	644-262-07	\$ 118,393.00	N/A	\$ 34,604.22		3.42 :1
82	644-262-08	\$ 122,924.00	N/A	\$ 27,433.43		4.48 :1
83	644-262-09	\$ 2,779,500.00	N/A	\$ 29,576.19		93.98 :1
84	644-262-10	\$ 721,263.00	N/A	\$ 29,576.19		24.39 :1
85	644-262-11	\$ 504,136.00	N/A	\$ 38,578.41		13.07 :1
86	644-262-12	\$ 1,707,569.00	N/A	\$ 54,751.42		31.19 :1
87	644-255-09	\$ 750,400.00	N/A	\$ 38,578.41		19.45 :1
88	644-255-08	\$ 1,377,572.00	N/A	\$ 29,576.19		46.58 :1
89	644-255-07	\$ 667,362.00	N/A	\$ 29,576.19		22.56 :1
90	644-255-06	\$ 508,207.00	N/A	\$ 29,576.19		17.18 :1
91	644-255-05	\$ 177,289.00	N/A	\$ 29,576.19		5.99 :1
92	644-255-04	\$ 351,414.00	N/A	\$ 29,576.19		11.88 :1
93	644-255-03	\$ 711,389.00	N/A	\$ 38,578.41		18.44 :1
94	644-255-02	\$ 1,932,022.00	N/A	\$ 47,580.63		40.61 :1

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
95	644-252-06	\$ 932,374.00	N/A	\$ 38,578.41		24.17 :1
96	644-252-05	\$ 238,924.00	N/A	\$ 68,585.81		3.48 :1
97	644-271-07	\$ 1,231,425.00	N/A	\$ 13,930.10		88.40 :1
98	644-271-06	\$ 1,178,626.67	N/A	\$ 48,749.94		24.18 :1
99	644-271-05	\$ 296,085.00	N/A	\$ 30,434.17		9.73 :1
100	644-271-03	\$ 1,146,913.00	N/A	\$ 29,576.19		38.78 :1
101	644-271-04	\$ 1,580,868.00	N/A	\$ 41,579.15		38.02 :1
102	644-266-18	\$ 450,764.00	N/A	\$ 80,900.09		5.57 :1
103	644-266-17	\$ 666,257.00	N/A	\$ 30,434.17		21.89 :1
104	644-266-16	\$ 1,190,235.00	N/A	\$ 37,604.96		31.65 :1
105	644-266-15	\$ 537,341.00	N/A	\$ 30,434.17		17.66 :1
106	644-266-14	\$ 1,805,002.00	N/A	\$ 30,434.17		59.31 :1
107	644-262-18	\$ 2,158,830.00	N/A	\$ 39,747.72		54.31 :1
108	644-262-17	\$ 810,047.00	N/A	\$ 41,579.15		19.48 :1
109	644-262-16	\$ 99,832.00	N/A	\$ 41,579.15		2.40 :1
110	644-262-15	\$ 593,297.00	N/A	\$ 41,579.15		14.27 :1
111	644-262-14	\$ 679,309.00	N/A	\$ 41,579.15		16.34 :1
112	644-262-13	\$ 3,000,000.00	N/A	\$ 41,579.15		72.15 :1
113	644-256-04	\$ 726,842.00	N/A	\$ 50,581.37		14.37 :1
114	644-256-03	\$ 745,459.00	N/A	\$ 39,747.72		18.75 :1
115	644-256-02	\$ 3,251,250.00	N/A	\$ 57,752.16		56.30 :1
116	644-256-01	\$ 2,119,484.00	N/A	\$ 50,581.37		41.90 :1
117	644-252-04	\$ 3,528,098.00	N/A	\$ 55,920.73		63.09 :1
118	644-252-03	\$ 561,124.00	N/A	\$ 48,438.61		11.58 :1
119	644-272-12	\$ 435,954.00	N/A	\$ 13,930.10		31.30 :1
120	644-272-11	\$ 1,347,912.00	N/A	\$ 13,930.10		96.76 :1
121	644-272-10	\$ 1,720,373.00	N/A	\$ 13,930.10		123.50 :1
122	644-272-13	\$ 3,636,372.00	N/A	\$ 41,579.15		87.46 :1
123	644-272-14	\$ 3,242,580.00	N/A	\$ 41,579.15		77.99 :1
124	644-272-01	\$ 3,069,180.00	N/A	\$ 50,581.37		60.68 :1
125	644-267-10	\$ 117,082.00	N/A	\$ 50,581.37		2.31 :1
126	644-267-09	\$ 182,666.00	N/A	\$ 45,749.20		3.99 :1
127	644-267-08	\$ 1,130,163.00	N/A	\$ 45,749.20		24.70 :1
128	644-267-11	\$ 1,467,061.00	N/A	\$ 32,576.93		45.03 :1
129	644-267-12	\$ 1,376,254.00	N/A	\$ 32,576.93		42.25 :1
130	644-267-13	\$ 778,755.00	N/A	\$ 66,443.05		11.72 :1
131	644-267-14	\$ 600,158.00	N/A	\$ 32,576.93		18.42 :1
132	644-267-16	\$ 147,551.00	N/A	\$ 64,922.95		2.27 :1
133	644-267-15	\$ 87,304.00	N/A	\$ 38,578.41		2.26 :1
134	644-263-09	\$ 1,029,137.00	N/A	\$ 32,576.93		31.59 :1
135	644-263-08	\$ 2,056,216.00	N/A	\$ 52,919.99		38.86 :1
136	644-263-10	\$ 447,678.00	N/A	\$ 41,579.15		10.77 :1
137	644-263-14	\$ 3,281,139.00	N/A	\$ 78,757.34		41.66 :1
138	644-263-13	\$ 1,632,000.00	N/A	\$ 48,749.94		33.48 :1
139	644-263-02	\$ 716,942.00	N/A	\$ 52,919.99		13.55 :1
140	644-263-01	\$ 545,132.00	N/A	\$ 57,752.16		9.44 :1
141	644-257-03	\$ 2,959,938.00	N/A	\$ 48,749.94		60.72 :1
142	644-257-10	\$ 632,569.00	N/A	\$ 61,922.21		10.22 :1
143	644-257-02	\$ 1,172,556.00	N/A	\$ 39,436.39		29.73 :1
144	644-257-09	\$ 1,591,731.00	N/A	\$ 47,580.63		33.45 :1
145	644-257-01	\$ 2,503,222.00	N/A	\$ 41,579.15		60.20 :1
146	644-253-23	\$ 1,194,872.00	N/A	\$ 48,749.94		24.51 :1

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
147	644-253-22	\$ 2,621,627.00	N/A	\$ 45,749.20		57.30 : 1
148	644-253-29	\$ 2,401,658.00	N/A	\$ 41,579.15		57.76 : 1
149	644-253-28	\$ 1,845,917.00	N/A	\$ 71,586.55		25.79 : 1
150	644-253-01	\$ 5,444,607.00	N/A	\$ 85,928.13		63.36 : 1
151	644-272-09	\$ 1,274,034.00	N/A	\$ 13,930.10		91.46 : 1
152	644-272-15	\$ 1,058,429.00	N/A	\$ 13,930.10		75.98 : 1
153	644-272-06	\$ 1,001,519.00	N/A	\$ 27,433.43		36.51 : 1
154	644-272-05	\$ 764,857.00	N/A	\$ 38,578.41		19.83 : 1
155	644-272-04	\$ 2,344,628.00	N/A	\$ 36,435.65		64.35 : 1
156	644-272-02	\$ 1,626,608.00	N/A	\$ 29,576.19		55.00 : 1
157	644-272-03	\$ 1,976,760.00	N/A	\$ 38,578.41		51.24 : 1
158	644-267-07	\$ 545,132.00	N/A	\$ 45,749.20		11.92 : 1
159	644-267-06	\$ 99,846.00	N/A	\$ 45,749.20		2.18 : 1
160	644-267-05	\$ 682,939.00	N/A	\$ 57,752.16		11.83 : 1
161	644-267-04	\$ 233,402.00	N/A	\$ 76,614.58		3.05 : 1
162	644-267-03	\$ 2,278,476.00	N/A	\$ 39,436.39		57.78 : 1
163	644-267-02	\$ 277,517.00	N/A	\$ 48,438.61		5.73 : 1
164	644-263-07	\$ 508,790.00	N/A	\$ 57,752.16		8.81 : 1
165	644-263-06	\$ 1,903,157.00	N/A	\$ 39,436.39		48.26 : 1
166	644-263-05	\$ 4,365,878.00	N/A	\$ 71,586.55		60.99 : 1
167	644-263-03	\$ 730,734.00	N/A	\$ 45,749.20		15.97 : 1
168	644-263-04	\$ 3,181,302.00	N/A	\$ 57,752.16		55.09 : 1
169	644-257-07	\$ 115,558.00	N/A	\$ 45,749.20		2.53 : 1
170	644-257-08	\$ 2,063,009.00	N/A	\$ 57,752.16		35.72 : 1
171	644-257-06	\$ 806,162.00	N/A	\$ 41,579.15		19.39 : 1
172	644-257-05	\$ 459,280.00	N/A	\$ 38,578.41		11.91 : 1
173	644-253-21	\$ 1,544,500.00	N/A	\$ 61,922.21		24.94 : 1
174	644-253-20	\$ 1,555,373.00	N/A	\$ 52,919.99		29.39 : 1
175	644-253-30	\$ 5,250,000.00	N/A	\$ 82,927.39		63.31 : 1
176	644-273-13	\$ 2,354,198.00	N/A	\$ 13,930.10		169.00 : 1
177	644-273-12	\$ 3,696,505.00	N/A	\$ 13,930.10		265.36 : 1
178	644-273-11	\$ 3,848,538.00	N/A	\$ 13,930.10		276.27 : 1
179	644-273-14	\$ 921,316.00	N/A	\$ 45,749.20		20.14 : 1
180	644-273-15	\$ 110,828.00	N/A	\$ 29,576.19		3.75 : 1
181	644-273-16	\$ 1,534,590.00	N/A	\$ 29,576.19		51.89 : 1
182	644-273-01	\$ 2,040,000.00	N/A	\$ 47,580.63		42.87 : 1
183	644-273-02	\$ 992,554.00	N/A	\$ 29,576.19		33.56 : 1
184	644-273-03	\$ 343,073.00	N/A	\$ 36,746.98		9.34 : 1
185	644-273-04	\$ 373,543.00	N/A	\$ 38,578.41		9.68 : 1
186	644-268-10	\$ 1,451,886.00	N/A	\$ 48,749.94		29.78 : 1
187	644-268-09	\$ 3,805,635.00	N/A	\$ 75,756.60		50.24 : 1
188	644-268-11	\$ 2,304,486.00	N/A	\$ 32,576.93		70.74 : 1
189	644-268-12	\$ 649,905.00	N/A	\$ 48,749.94		13.33 : 1
190	644-268-13	\$ 760,388.00	N/A	\$ 41,579.15		18.29 : 1
191	644-268-01	\$ 1,191,452.00	N/A	\$ 50,581.37		23.56 : 1
192	644-264-09	\$ 2,189,674.00	N/A	\$ 50,581.37		43.29 : 1
193	644-264-08	\$ 3,251,250.00	N/A	\$ 45,749.20		71.07 : 1
194	644-264-10	\$ 459,374.00	N/A	\$ 41,579.15		11.05 : 1
195	644-264-14	\$ 286,715.00	N/A	\$ 85,928.13		3.34 : 1
196	644-264-01	\$ 105,072.00	N/A	\$ 41,579.15		2.53 : 1
197	644-253-14	\$ 2,444,940.00	N/A	\$ 41,579.15		58.80 : 1
198	644-253-15	\$ 2,485,578.00	N/A	\$ 41,579.15		59.78 : 1

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
199	644-253-17	\$ 1,706,742.00	N/A	\$ 41,579.15		41.05 : 1
200	644-253-18	\$ 369,681.00	N/A	\$ 50,581.37		7.31 : 1
201	644-273-10	\$ 1,352,801.00	N/A	\$ 6,428.25		210.45 : 1
202	644-273-09	\$ 1,767,423.00	N/A	\$ 39,436.39		44.82 : 1
203	644-273-08	\$ 1,398,648.67	N/A	\$ 41,579.15		33.64 : 1
204	644-273-07	\$ 3,277,260.00	N/A	\$ 41,579.15		78.82 : 1
205	644-273-06	\$ 2,198,141.00	N/A	\$ 41,579.15		52.87 : 1
206	644-273-05	\$ 517,760.00	N/A	\$ 50,581.37		10.24 : 1
207	644-268-08	\$ 774,519.00	N/A	\$ 45,749.20		16.93 : 1
208	644-268-07	\$ 3,591,876.00	N/A	\$ 57,752.16		62.19 : 1
209	644-268-06	\$ 751,941.00	N/A	\$ 46,607.18		16.13 : 1
210	644-268-05	\$ 2,861,100.00	N/A	\$ 39,436.39		72.55 : 1
211	644-268-04	\$ 2,577,070.00	N/A	\$ 39,436.39		65.35 : 1
212	644-268-02	\$ 264,522.00	N/A	\$ 27,433.43		9.64 : 1
213	644-268-03	\$ 1,736,975.00	N/A	\$ 39,436.39		44.04 : 1
214	644-264-07	\$ 107,339.00	N/A	\$ 45,749.20		2.35 : 1
215	644-264-13	\$ 4,200,000.00	N/A	\$ 57,752.16		72.72 : 1
216	644-264-12	\$ 2,083,146.00	N/A	\$ 41,579.15		50.10 : 1
217	644-264-05	\$ 831,641.00	N/A	\$ 39,436.39		21.09 : 1
218	644-264-04	\$ 1,187,143.00	N/A	\$ 39,436.39		30.10 : 1
219	644-264-03	\$ 1,328,005.00	N/A	\$ 39,436.39		33.67 : 1
220	644-264-02	\$ 695,493.00	N/A	\$ 39,436.39		17.64 : 1
221	644-274-07	\$ 7,661,442.00	N/A	\$ 13,930.10		549.99 : 1
222	644-274-08	\$ 2,876,706.00	N/A	\$ 55,920.73		51.44 : 1
223	644-274-09	\$ 2,252,466.00	N/A	\$ 41,579.15		54.17 : 1
224	644-274-01	\$ 2,127,618.00	N/A	\$ 50,581.37		42.06 : 1
225	644-284-01	\$ 1,587,305.00	N/A	\$ 57,752.16		27.48 : 1
226	644-284-02	\$ 4,488,000.00	N/A	\$ 41,579.15		107.94 : 1
227	644-284-03	\$ 979,498.00	N/A	\$ 41,579.15		23.56 : 1
228	644-284-04	\$ 2,460,703.00	N/A	\$ 32,576.93		75.54 : 1
229	644-284-05	\$ 1,826,942.00	N/A	\$ 32,576.93		56.08 : 1
230	644-284-06	\$ 534,232.00	N/A	\$ 41,579.15		12.85 : 1
231	644-286-01	\$ 888,165.00	N/A	\$ 57,752.16		15.38 : 1
232	644-286-02	\$ 99,199.00	N/A	\$ 41,579.15		2.39 : 1
233	644-286-03	\$ 488,084.00	N/A	\$ 41,579.15		11.74 : 1
234	644-286-04	\$ 160,091.00	N/A	\$ 41,579.15		3.85 : 1
235	644-286-05	\$ 3,060,000.00	N/A	\$ 32,576.93		93.93 : 1
236	644-274-02	\$ 2,638,162.00	N/A	\$ 52,919.99		49.85 : 1
237	644-284-23	\$ 387,294.00	N/A	\$ 52,919.99		7.32 : 1
238	644-284-09	\$ 830,427.00	N/A	\$ 36,746.98		22.60 : 1
239	644-284-08	\$ 149,228.00	N/A	\$ 29,576.19		5.05 : 1
240	644-284-07	\$ 1,428,550.00	N/A	\$ 38,578.41		37.03 : 1
241	644-286-13	\$ 1,285,032.00	N/A	\$ 29,576.19		43.45 : 1
242	644-286-14	\$ 491,110.00	N/A	\$ 45,749.20		10.73 : 1
243	644-286-12	\$ 1,269,649.00	N/A	\$ 29,576.19		42.93 : 1
244	644-286-11	\$ 942,887.67	N/A	\$ 29,576.19		31.88 : 1
245	644-286-10	\$ 528,012.00	N/A	\$ 29,576.19		17.85 : 1
246	644-286-09	\$ 1,583,864.00	N/A	\$ 29,576.19		53.55 : 1
247	644-286-08	\$ 203,049.00	N/A	\$ 29,576.19		6.87 : 1
248	644-286-07	\$ 83,382.00	N/A	\$ 29,576.19		2.82 : 1
249	644-286-06	\$ 378,315.00	N/A	\$ 36,746.98		10.30 : 1
250	644-292-06	\$ 660,359.00	N/A	\$ 54,751.42		12.06 : 1

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
251	644-274-06	\$ 2,063,880.00	N/A	\$ 13,930.10		148.16 : 1
252	644-274-05	\$ 3,021,082.00	N/A	\$ 64,922.95		46.53 : 1
253	644-274-04	\$ 1,100,931.00	N/A	\$ 30,434.17		36.17 : 1
254	644-274-03	\$ 1,299,661.00	N/A	\$ 57,752.16		22.50 : 1
255	644-284-22	\$ 1,071,761.00	N/A	\$ 61,922.21		17.31 : 1
256	644-284-21	\$ 1,581,888.00	N/A	\$ 48,749.94		32.45 : 1
257	644-284-10	\$ 323,368.33	N/A	\$ 36,746.98		8.80 : 1
258	644-284-11	\$ 63,707.00	N/A	\$ 29,576.19		2.15 : 1
259	644-284-12	\$ 444,343.00	N/A	\$ 29,576.19		15.02 : 1
260	644-284-13	\$ 870,904.00	N/A	\$ 29,576.19		29.45 : 1
261	644-286-17	\$ 1,429,601.00	N/A	\$ 29,576.19		48.34 : 1
262	644-286-18	\$ 2,295,000.00	N/A	\$ 29,576.19		77.60 : 1
263	644-286-19	\$ 67,011.00	N/A	\$ 29,576.19		2.27 : 1
264	644-286-20	\$ 751,165.00	N/A	\$ 29,576.19		25.40 : 1
265	644-286-31	\$ 129,544.00	N/A	\$ 29,576.19		4.38 : 1
266	644-286-32	\$ 1,626,900.00	N/A	\$ 29,576.19		55.01 : 1
267	644-286-22	\$ 554,770.00	N/A	\$ 29,576.19		18.76 : 1
268	644-286-34	\$ 551,114.00	N/A	\$ 29,576.19		18.63 : 1
269	644-283-11	\$ 8,072,779.00	N/A	\$ 13,930.10		579.52 : 1
270	644-283-03	\$ 5,689,144.00	N/A	\$ 85,928.13		66.21 : 1
271	644-285-01	\$ 200,867.00	N/A	\$ 46,918.51		4.28 : 1
272	644-285-02	\$ 1,400,742.00	N/A	\$ 52,919.99		26.47 : 1
273	644-283-10	\$ 1,308,501.00	N/A	\$ 13,930.10		93.93 : 1
274	644-283-12	\$ -	N/A	\$ -		100.00 : 1
275	895-160-01	\$ 148,474.00	N/A	\$ 13,930.10		10.66 : 1
276	895-160-02	\$ 174,614.00	N/A	\$ 13,930.10		12.54 : 1
277	895-160-03	\$ 140,822.00	N/A	\$ 13,930.10		10.11 : 1
278	895-160-04	\$ 147,368.00	N/A	\$ 13,930.10		10.58 : 1
279	895-160-05	\$ 135,840.00	N/A	\$ 13,930.10		9.75 : 1
280	895-160-06	\$ 142,542.00	N/A	\$ 13,930.10		10.23 : 1
281	895-160-07	\$ 143,574.00	N/A	\$ 13,930.10		10.31 : 1
282	895-160-08	\$ 150,076.00	N/A	\$ 13,930.10		10.77 : 1
283	895-160-09	\$ 69,706.00	N/A	\$ 13,930.10		5.00 : 1
284	895-160-10	\$ 44,466.00	N/A	\$ 13,930.10		3.19 : 1
285	895-160-11	\$ 101,192.00	N/A	\$ 13,930.10		7.26 : 1
286	895-160-12	\$ 130,140.00	N/A	\$ 13,930.10		9.34 : 1
287	895-160-13	\$ 119,952.00	N/A	\$ 13,930.10		8.61 : 1
288	895-160-14	\$ 106,748.00	N/A	\$ 13,930.10		7.66 : 1
289	895-160-15	\$ 148,442.00	N/A	\$ 13,930.10		10.66 : 1
290	644-283-08	\$ 331,146.00	N/A	\$ 55,920.73		5.92 : 1
291	644-283-07	\$ 750,265.00	N/A	\$ 39,436.39		19.02 : 1
292	644-283-04	\$ 1,043,525.00	N/A	\$ 38,578.41		27.05 : 1
293	644-283-05	\$ 1,049,899.00	N/A	\$ 29,576.19		35.50 : 1
294	644-283-06	\$ 669,152.00	N/A	\$ 41,579.15		16.09 : 1
295	644-285-19	\$ 1,760,800.00	N/A	\$ 64,922.95		27.12 : 1
296	644-285-18	\$ 1,000,531.00	N/A	\$ 39,436.39		25.37 : 1
297	644-285-17	\$ 820,483.00	N/A	\$ 39,436.39		20.81 : 1
298	644-285-16	\$ 1,048,293.00	N/A	\$ 46,607.18		22.49 : 1
299	644-285-15	\$ 1,274,529.00	N/A	\$ 46,607.18		27.35 : 1
300	656-111-02	\$ 1,957,877.00	N/A	\$ 13,930.10		140.55 : 1
301	656-111-06	\$ -	N/A	\$ -		100.00 : 1
302	895-290-01	\$ 114,008.00	N/A	\$ 33,415.18		3.41 : 1

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
303	895-290-02	\$ 95,146.00	N/A	\$ 33,415.18		2.85 : 1
304	895-290-03	\$ 102,472.00	N/A	\$ 33,415.18		3.07 : 1
305	895-290-04	\$ 124,874.00	N/A	\$ 33,415.18		3.74 : 1
306	895-290-05	\$ 263,154.00	N/A	\$ 33,415.18		7.88 : 1
307	895-290-06	\$ 114,690.00	N/A	\$ 33,415.18		3.43 : 1
308	895-290-07	\$ 242,096.00	N/A	\$ 33,415.18		7.25 : 1
309	895-290-08	\$ 88,462.00	N/A	\$ 33,415.18		2.65 : 1
310	895-290-09	\$ 111,626.00	N/A	\$ 33,415.18		3.34 : 1
311	895-290-10	\$ 112,188.00	N/A	\$ 33,415.18		3.36 : 1
312	895-290-11	\$ 282,908.00	N/A	\$ 33,415.18		8.47 : 1
313	656-125-28	\$ 2,612,587.00	N/A	\$ 64,922.95		40.24 : 1
314	656-125-01	\$ 552,422.00	N/A	\$ 46,918.51		11.77 : 1
315	656-125-02	\$ 169,758.00	N/A	\$ 50,777.23		3.34 : 1
316	656-123-13	\$ 818,857.00	N/A	\$ 85,928.13		9.53 : 1
317	656-125-27	\$ 1,889,349.00	N/A	\$ 52,919.99		35.70 : 1
318	656-125-03	\$ 505,934.00	N/A	\$ 50,777.23		9.96 : 1
319	656-125-25	\$ 135,613.00	N/A	\$ 52,919.99		2.56 : 1
320	656-125-04	\$ 964,377.00	N/A	\$ 50,777.23		18.99 : 1
321	656-111-03	\$ 811,436.00	N/A	\$ 13,930.10		58.25 : 1
322	656-111-04	\$ 344,219.00	N/A	\$ 16,072.86		21.42 : 1
323	656-111-07	\$ 181,431.00	N/A	\$ 55,920.73		3.24 : 1
324	656-111-08	\$ 568,597.00	N/A	\$ 55,920.73		10.17 : 1
325	656-125-24	\$ 1,348,934.00	N/A	\$ 52,919.99		25.49 : 1
326	656-125-23	\$ 1,074,329.00	N/A	\$ 61,922.21		17.35 : 1
327	656-125-22	\$ 2,983,500.00	N/A	\$ 52,919.99		56.38 : 1
328	656-112-13	\$ 1,859,197.00	N/A	\$ 13,930.10		133.47 : 1
329	656-112-14	\$ 2,389,616.00	N/A	\$ 13,930.10		171.54 : 1
330	656-112-10	\$ 2,913,120.00	N/A	\$ 13,930.10		209.12 : 1
331	656-112-15	\$ 1,814,246.67	N/A	\$ 48,749.94		37.22 : 1
332	656-112-01	\$ 2,258,374.00	N/A	\$ 64,922.95		34.79 : 1
333	656-112-02	\$ 674,769.00	N/A	\$ 52,919.99		12.75 : 1
334	656-125-21	\$ 173,601.00	N/A	\$ 82,927.39		2.09 : 1
335	933-770-24	\$ 776,394.00	N/A	\$ 13,930.10		55.73 : 1
336	656-112-12	\$ -	N/A	\$ -		100.00 : 1
337	933-770-23	\$ 614,036.00	N/A	\$ 13,930.10		44.08 : 1
338	656-112-06	\$ 11,258,121.00	N/A	\$ 13,930.10		808.19 : 1
339	656-112-07	\$ 947,539.00	N/A	\$ 48,749.94		19.44 : 1
340	656-112-08	\$ 3,225,240.00	N/A	\$ 39,436.39		81.78 : 1
341	656-112-09	\$ 2,207,474.00	N/A	\$ 50,581.37		43.64 : 1
342	656-125-20	\$ 1,124,800.00	N/A	\$ 52,919.99		21.25 : 1
343	656-125-19	\$ 1,461,695.00	N/A	\$ 52,919.99		27.62 : 1
344	656-125-18	\$ 1,722,716.00	N/A	\$ 64,922.95		26.53 : 1
345	656-125-17	\$ 446,860.00	N/A	\$ 55,920.73		7.99 : 1
346	656-113-04	\$ 920,525.00	N/A	\$ 13,930.10		66.08 : 1
347	656-113-03	\$ 557,171.00	N/A	\$ 55,920.73		9.96 : 1
348	656-113-02	\$ 742,553.00	N/A	\$ 48,749.94		15.23 : 1
349	656-113-01	\$ 2,297,606.00	N/A	\$ 48,749.94		47.13 : 1
350	656-126-18	\$ 1,646,247.00	N/A	\$ 55,920.73		29.44 : 1
351	656-126-17	\$ 1,640,468.00	N/A	\$ 43,917.77		37.35 : 1
352	656-126-16	\$ 465,592.00	N/A	\$ 43,917.77		10.60 : 1
353	656-126-24	\$ 665,309.00	N/A	\$ 43,917.77		15.15 : 1
354	656-126-23	\$ 670,538.00	N/A	\$ 43,917.77		15.27 : 1

Assessment No.	APN	Total True Value ¹⁻⁷	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Vale to Lien Ratio
355	656-126-26	\$ 2,148,602.00	N/A	\$ 52,919.99		40.60 : 1
356	656-126-25	\$ 4,073,315.00	N/A	\$ 85,928.13		47.40 : 1
357	656-126-07	\$ 6,727,542.00	N/A	\$ 45,437.87		148.06 : 1
358	656-126-08	\$ 2,280,474.00	N/A	\$ 36,435.65		62.59 : 1
359	644-221-39	\$ 1,433,035.00	N/A	\$ 4,285.50		334.39 : 1
360	644-221-40	\$ 850,819.00	N/A	\$ 19,289.20		44.11 : 1
361	644-221-39	\$ 1,433,035.00	N/A	\$ 4,285.50		334.39 : 1
362	644-222-04	\$ 2,772,432.00	N/A	\$ 4,285.50		646.93 : 1
363	644-222-07	\$ 1,875,698.00	N/A	\$ 4,285.50		437.68 : 1
364	644-222-05	\$ 566,266.00	N/A	\$ 4,285.50		132.14 : 1
365	644-262-05	\$ 442,448.00	N/A	\$ 26,459.99		16.72 : 1
366	644-222-07	\$ 1,875,698.00	N/A	\$ 14,788.09		126.84 : 1
367	644-222-07	\$ 1,875,698.00	N/A	\$ 19,289.20		97.24 : 1
368	644-262-02	\$ 978,392.00	N/A	\$ 14,788.09		66.16 : 1
369	644-262-01	\$ 995,207.00	N/A	\$ 23,790.31		41.83 : 1
370	644-255-10	\$ 176,310.00	N/A	\$ 23,790.31		7.41 : 1
371	644-255-11	\$ 2,548,980.00	N/A	\$ 19,289.20		132.15 : 1
372	644-255-13	\$ 173,466.00	N/A	\$ 19,289.20		8.99 : 1
373	644-255-14	\$ 800,528.00	N/A	\$ 23,574.71		33.96 : 1
374	644-255-01	\$ 1,728,148.00	N/A	\$ 19,073.60		90.60 : 1
375	644-284-14	\$ 259,921.00	N/A	\$ 14,788.09		17.58 : 1
376	644-286-15	\$ 1,302,724.00	N/A	\$ 21,958.88		59.33 : 1
377	644-286-16	\$ 435,188.00	N/A	\$ 4,285.50		101.55 : 1
378	644-285-14	\$ 1,720,407.00	N/A	\$ 4,285.50		401.45 : 1
379	656-113-10	\$ 1,037,640.00	N/A	\$ 4,285.50		242.13 : 1
380	656-126-13	\$ 1,260,133.00	N/A	\$ 4,285.50		294.05 : 1
Totals:		\$ 452,548,553.00		\$ 14,485,000.00		31.24 : 1

Notes:

¹ Value shown on the Orange County Assessor's Office, Property Assessment Information for Tax Year 2021-2022.

² Assessment No. 98 has a Total Value of \$94,186.00. It was determined that this Total Value does not accurately represent the True Total Value of the parcel. This is likely due to the last date of sale of the property or the fact that the owner transferred their Proposition 13 base year. Therefore, Total True Value was estimated by taking the assessed improvement value and adding the average land value of 180, 181 & 182 which are similar in size and location and deemed to be a fair representation of Assessment No.98.

³ Assessment No. 108 has a Total Value of \$52,743.00. It was determined that this Total Value does not accurately represent the True Total Value of the parcel. This is likely due to the last date of sale of the property or the fact that the owner transferred their Proposition 13 base year. Therefore, Total True Value was estimated by taking the assessed improvement value and adding the average land value of 107, 109 & 110 which are similar in size and location and deemed to be a fair representation of Assessment No.108.

⁴ Assessment No. 203 is a Southern California Edison Substation and does not have an assessed Total Value. Therefore, Total True Value was estimated by taking the average land value of 202, 205 & 206 which are similar in size and location and deemed to be a fair representation of Assessment No.203.

⁵ Assessment No. 244 has a Total Value of \$48,029.00. It was determined that this Total Value does not accurately represent the True Total Value of the parcel. This is likely due to the last date of sale of the property or the fact that the owner transferred their Proposition 13 base year. Therefore, Total True Value was estimated by taking the assessed improvement value and adding the average land value of 243, 246 & 247 which are similar in size and location and deemed to be a fair representation of Assessment No.244.

⁶ Assessment No. 257 has a Total Value of \$68,313.00. It was determined that this Total Value does not accurately represent the True Total Value of the parcel. This is likely due to the last date of sale of the property or the fact that the owner transferred their Proposition 13 base year. Therefore, Total True Value was estimated by taking the assessed improvement value and adding the average land value of 258, 259 & 260 which are similar in size and location and deemed to be a fair representation of Assessment No.257.

⁷ Assessment No. 331 does not have an assessed Total Value. Therefore, Total True Value was estimated by taking the average land value of 339, 340 & 341 which are similar in size and location and deemed to be a fair representation of Assessment No.331.

Table 2
Debt Limit Valuation

A. ESTIMATED BALANCE TO ASSESSMENT	\$14,485,000
B. UNPAID SPECIAL ASSESSMENTS	\$0 *
TOTAL A & B	\$14,485,000
C. TRUE VALUE OF PARCELS	\$452,548,553 **
AVERAGE VALUE TO LIEN RATIO	31.24 :1

* Unpaid Special Assessments shall consist of the total principal sum of all unpaid special assessments previously levied or proposed to be levied other than in the instant proceedings.

** True Value of Parcels means the total value of the land and improvements as estimated and shown on the last equalized roll of the County or as otherwise reasonably calculated.

This report does not represent a recommendation of parcel value, economic viability or financial feasibility, as that is not the responsibility of the Assessment Engineer.

CERTIFICATION

I, the undersigned Assessment Engineer, do hereby certify that (i) the total amount of the principal sum of the special assessments proposed to be levied, together with the principal amount of previously levied special assessments, as set forth above, do not exceed one-half (1/2) the total true value of the parcels proposed to be assessed, and (ii) the amount proposed to be assessed upon any parcel does not exceed one-half of the true value of the parcel.

EXECUTED on August 23, 2023.

HARRIS & ASSOCIATES

ALISON M. BOULEY, P.E.
R.C.E. NO. C61383
ASSESSMENT ENGINEER
CITY OF LAGUNA BEACH
COUNTY OF ORANGE, STATE OF CALIFORNIA

Exhibit I

Method and Formula of Assessment Spread

Since the improvements are to be funded by the levying of assessments, the “Municipal Improvement Act of 1913” (the “Act”) and Article XIID of the State Constitution require that assessments be based on the special benefit that the properties receive from the works of improvement. In addition, Section 4 of Article XIID requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Section 4 provides that only special benefits are assessable and the local agency levying the assessment must separate the general benefits from the special benefits. It also provides that parcels within a district that are owned or used by any public agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. Neither the Act nor the State Constitution specifies the method or formula that should be used to apportion the costs to properties in any special assessment district proceedings.

The responsibility for recommending an apportionment of the costs to properties which specifically benefit from the improvements rests with the Assessment Engineer, who is appointed for the purpose of making an analysis of the facts and determining the correct apportionment of the assessment obligation. In order to apportion the assessments to each parcel within the boundaries of the assessment district in direct proportion with the special benefit which it will receive from the improvements, an analysis has been completed and is used as the basis for apportioning costs to each parcel within the Assessment District.

Based upon an analysis of the special benefit to be received by each parcel from the construction of the works of improvement, the Assessment Engineer recommends the apportionment of costs as outlined below. The final authority and action rests with the City Council after hearing all testimony and evidence presented at a public hearing, and tabulating the assessment ballots previously mailed to all record owners of property within the Assessment District. Upon the conclusion of the public hearing, the City Council must make the final determination whether or not the assessment spread has been made in direct proportion to the special benefits received by each parcel within the Assessment District. Ballot tabulation will be done at that time and, if a majority of the returned ballots weighted by assessment amount are not in opposition to the Assessment District, the City Council may form the Assessment District.

The following sections set forth the methodology used to apportion the costs of the improvements to each parcel.

SEPARATION OF GENERAL AND SPECIAL BENEFIT

Under Article XIID, only special benefits may be assessed, and it is the responsibility of the Assessment Engineer to identify, quantify, and exclude general benefits from the assessment that is apportioned to parcels in proportion to the special benefit they will receive from the improvements. As stated in the “Proposition 218 Guide for Special Districts” prepared by the California Special Districts Association, the requirement that a public agency separate the general benefits from the special benefits helps ensure that the special benefit requirement is met. As defined in Article XIID, “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.

The benefits associated with the undergrounding of overhead utilities are related to improved neighborhood aesthetics, enhanced safety, and the removal of obstructions to views of the Pacific Ocean. The specific location and nature of the undergrounding project will determine if the benefits are a “general benefit” or provide a “special benefit” to parcels within the Assessment District, or a combination of both.

GENERAL BENEFIT

Because of the localized nature of the improvements within the Assessment District that will be impacted by the undergrounding of the existing overhead utilities along roadways providing ingress/egress to the parcels within the District, the Assessment Engineer has determined the benefits described in the following section represent special benefits that are conferred on parcels within the Assessment District, and that there are no “general benefits” except as described in the findings below that will be conveyed to parcels outside the boundaries of the Assessment District, or to the public at large associated with the undergrounding of the overhead utilities within the Assessment District:

- **Neighborhood Aesthetics Benefit.** The Assessment Engineer has determined that there are no aesthetic benefits which represent general benefit or benefits to the public at large. This is based upon the fact that the majority of the utility poles and overhead facilities that will be undergrounded are located along the local streets within the Assessment District that provide ingress/egress to parcels within the District. The removal of the overhead utilities and poles will provide an aesthetic benefit for the parcels within the District which the Assessment Engineer has determined represents a special benefit to parcels within the District. While Glenneyre Street is classified as a collector street, the aesthetic benefits of the removal of the overhead utilities and poles does not provide a quantifiable benefit to the general public and therefore the Assessment Engineer has determined there is no general benefit,

The Assessment Engineer's review of studies completed by a number of organizations and public entities found that the undergrounding of utilities did not provide an economic benefit to parcels not within the Assessment District or the community at large. Those studies also found that there was no economic benefit to the community related to increased business expenditures or tourism as a result of the undergrounding.

- **Safety Benefit.** The safety benefit related to the undergrounding of the overhead facilities within the Assessment District is a result of the removal of the fixed obstructions (existing utility poles, guy wires and related facilities) from the right-of-way, and the mitigation of the potential delay by emergency responders who will neither cross a downed utility line nor set up equipment if an overhead power line is in the way until it has been de-energized. In addition, the threat to structures *or property being damaged by downed utility lines and poles caused by earthquakes, fires, high winds* and other unforeseeable events is reduced by the undergrounding of the existing overhead utilities. The Safety benefit is thus separated into two separate categories, the potential for damage to persons and structures by downed overhead utilities and the delay of emergency responders, which are weighted equally. The Assessment Engineer has determined that there is a general benefit to the public at large related to the undergrounding of the existing overhead utilities. The undergrounding of the utilities will provide increased safety to the public at large as several streets within the District are designated as evacuation routes and the undergrounding of overhead utilities mitigates potential closure of those streets due to downed poles and utility lines and the delay of emergency responders who will neither cross a downed power line nor set up equipment if an

overhead utility is in the way until it has been de-energized. A total of 167.25 benefit points have been assigned for the general benefit which represents 50% of the safety benefit units related to the existing overhead utilities within the District. A contribution of ten percent of the construction and incidental costs of the project (\$1,556,873.46) which represents 50% of the safety benefit of the undergrounding project is being made by the City to offset the general benefit related to the safety benefit.

- **Removal of Obstructions to Ocean Views.** The Assessment Engineer has determined that there is no general benefit which results from the removal of the existing overhead utilities that may obstruct ocean views from parcels within the District, and that the removal of the existing overhead utilities only benefit parcels within the District. There is not a benefit to the public at large who may view the ocean while using the public streets that pass through the District.

SPECIAL BENEFITS

While the courts have found that a general enhancement of property value does not constitute “special benefit” (*Silicon Valley Taxpayers’ Ass’n v. Santa Clara Cnty. Open Space Authority*) if an assessment district is narrowly drawn so that parcels that benefit in a way that is particular and distinct from parcels outside of the district, or the public at large, they are deemed to receive a special benefit. Specifically, the undergrounding of existing overhead utilities and the installation of new street lights at the intersections of streets provides a particular and distinct benefit to those parcels that is not realized by other parcels or to the public at large. More specifically the undergrounding of existing utilities is a benefit that is based on the proximity of the parcel to the existing overhead utility lines being removed and undergrounded. While the installation of new street lights at the intersections of streets is a district wide benefit based on the character they add to the neighborhood and the reduction of conflict between vehicles and pedestrians regardless of where in the District they reside. The courts have found that the characterization of a benefit (special vs. general) may depend on whether parcels within a district receive a direct advantage from the improvement based upon their proximity to the improvement, or receive an “indirect, derivative advantage resulting from the overall public benefits of the improvement” (e.g., general enhancement of the district’s property values).

The proposed replacement of existing overhead utility facilities (power, telephone, Fiber optic, street light, and cable facilities) with underground facilities and removal of the existing utility poles and overhead wires will provide a special benefit to the parcels connected to, adjacent to or in near proximity of the facilities as follows:

- **Neighborhood Aesthetics Benefit.** Parcels within the Assessment District will specially benefit from the removal of the overhead wires and utility poles serving the parcels within the boundaries of the Assessment District, including the removal of guy wires and other support structures related to the existing overhead facilities. The removal of the existing overhead utilities will enhance the aesthetics of the streetscape for parcels within the District by removing the physical and visual impediments related to the existing overhead utilities within the right-of-way along the local streets, and will improve the visual environment for properties within the Assessment District. In addition, the removal of the overhead utilities within the Assessment District will bring the area surrounding each parcel closer to current development standards which require that all utilities be placed underground. This will increase the desirability of the parcels within the Assessment District when compared to a similar parcel served by overhead wires and utility poles.

- **Safety Benefit.** The undergrounding of the overhead facilities within the District will specially benefit parcels in two ways from a safety perspective. The first relates to the elimination of the threat to structures or property including any occupants within from being damaged or harmed by downed utility lines and poles caused by earthquakes, fires, high winds, and other unforeseeable events. In addition to the safety benefits from the removal of the overhead utility poles and lines, the installation of street lights within the District is a District wide special benefit as proper lighting reduces the potential for property damage within the area to be undergrounded. The second benefit relates to the removal of the fixed obstructions (existing utility poles, guy wires, and related facilities) from the right-of-way, and the mitigation of the potential delay by emergency responders who will neither cross a downed utility line nor set up equipment if an overhead power line is in the way until it has been de-energized which has been determined to be a general benefit.
- **Removal of Obstructions to Ocean Views.** The removal of the existing overhead utilities will provide a special benefit to parcels within the Assessment District that will vary in proportion to the impact the existing overhead utilities and poles have on the view from within structures or from outdoor living areas. The removal of the visual obstruction from the existing overhead utilities for parcels which abut a street where the existing overhead utilities will be undergrounded will receive a special benefit. The location of a parcel in relationship to the existing overhead utilities, elevation of adjacent parcels, and view towards the Pacific Ocean has a direct impact on the view enhancement it receives from the removal of the existing overhead utilities.

As described in the Methodology section below, not all parcels receive these benefits to the same extent based upon their location in proximity to the existing overhead utilities and their elevations with respect to adjacent parcels.

To establish the special benefit each individual parcel within the Assessment District receives in relation to the other parcels within the Assessment District, a Benefit Point system is used for each benefit type. Each parcel of land is assigned benefit points in proportion to the estimated special benefit a parcel receives relative to the other parcels within the Assessment District from the utility undergrounding activities.

The parcels within the Assessment District are mostly developed for residential use. Benefit points have been assigned to each parcel based upon its current use and the benefit which it receives from the undergrounding of the existing overhead utilities as discussed below. The total benefit points assigned to a parcel is calculated by adding the weighted benefit points of each category as detailed in the Assessment Apportionment section below.

Assessment Allocation

- **Neighborhood Aesthetics Benefit.** All parcels within the Assessment District where the existing overhead utilities adjacent to their parcel frontage (along either side of the street) will be undergrounded will benefit from the undergrounding of the existing overhead utilities. The extent to which each parcel benefits is based upon the number of dwelling units on the parcel, the parcel's size, whether or not the parcel is fronted by the existing overhead utilities on one or more frontages, and whether or not the parcel is located along a view corridor. For the purposes of this report, dwelling units are defined as a structure that is used as a home, residence, or sleeping place by one person who maintains a household or by two or more persons who

maintain a common household. Based on this definition, detached accessory dwelling units are considered to be one (1) additional dwelling unit when evaluating the number of dwelling units on a parcel. The level of benefit a parcel receives is based on the following definitions for neighborhood aesthetics and view corridor.

- **Significantly Increased Benefit - Size (2.0).** Parcels are assigned a significantly increased benefit if they have overhead utility lines along their primary ingress/egress frontage and they meet one or more of the following conditions:

- a. Parcels with a lot size greater than 12,000 gross square feet;
- b. Parcels which have more than one (1) dwelling unit located on the parcel.

Parcel's meeting either of these criterion are attributed a significantly increased benefit and assigned 2.0 benefit units as they have the potential to subdivide based upon a minimum lot size of 6,000 sq. ft. required by the current zoning, or have developed to a higher use than other parcels within the District. This criterion includes 18 parcels or approximately 5% of the total parcels within the District.

- **Increased Benefit – Size (1.3).** Parcels are assigned an increased benefit if they have overhead utility lines along their primary ingress/egress frontage and they meet one or more of the following conditions:

- a. Parcels with a lot size between 8,000 and 12,000 gross square feet;
- b. Parcels with a lot size between 4,000 and 8,000 gross square feet and the existing overhead utilities are located along more than one of the parcel's frontages.

Parcels meeting either of these criterion are attributed an increased benefit and assigned 1.3 Benefit Units as they have larger frontages or have existing overhead lines that will be undergrounded along more than one frontage. This criterion includes 48 parcels or approximately 13% of the parcels within the District.

- **Standard (1.0).** Parcels are assigned a Standard benefit if they have overhead utility lines along their primary ingress/egress frontage and they meet one or more of the following conditions:

- a. Parcels with a lot size between 4,000 and 8,000 gross square feet and the existing overhead utilities located on a singular frontage adjacent to the parcel will be removed and undergrounded;
- b. Parcels with a lot size smaller than 4,000 gross square feet and the existing overhead utilities are located along more than one frontage adjacent to the parcel will be removed and undergrounded.

Parcels meeting either of these criterion are attributed a standard benefit and assigned 1.0 Benefit Units as they have average sized frontages when compared to other parcels in the District or have existing overhead lines that will be undergrounded along more than one frontage. This criterion includes 142 parcels or approximately 37% of the total parcels within the District.

- **Reduced Benefit – Size (0.7).** Parcels with a lot size smaller than 4,000 gross square feet and the existing overhead utilities along the frontage of parcel will be removed and undergrounded are assigned 0.7 benefit units. This criterion includes 88 parcels or approximately 23% of the total parcels within the District.

- **Reduced Benefit – Coast Highway (0.25).** Parcels along Coast Highway whose utility service was undergrounded with the Coast Highway Rule 20A project but have existing overhead utility lines along the rear of their parcel which do not impact the ingress or egress of the parcel that will be undergrounded with the Woods Cove Project are assigned a benefit unit of 0.25. This criterion includes 40 parcels or approximately 11% of the total parcels within the District.
 - **Reduced Benefit – Condominium (0.25).** Parcels which are condominiums are inherently smaller in lot size and unit size due to the nature of the development and the existing overhead utilities that serve the parcels on the street(s) immediately adjacent to the parcel will be removed and underground are assigned 0.25 benefit units per dwelling unit. This criterion includes 11 parcels or approximately 3% of the total parcels within the District.
 - **None (0.0).** Parcels located along Coast Highway where the existing overhead utilities adjacent to the parcel will be removed and undergrounded as part of the Rule 20A Coast Highway Project in progress or the where the parcel is of a shape and/or size that dictates it is not a Building Site per Section 25.08.004 of the Laguna Beach Municipal Code, do not receive a special benefit and are assigned 0.0 benefit units. This criterion includes 16 parcels or approximately 4% of the total parcels within the District.
- The remaining 4% of the parcels not included in the above criterion are exceptions to methodology and are covered under the Exceptions section.

View Corridor Parcels which have a frontage that is adjacent to a street which provides an unimpeded line of sight to Coast Highway and subsequently the Pacific Ocean from the public right of way receive a benefit related to being along a View Corridor. The View Corridor benefit represents approximately 10% of a standard Neighborhood Aesthetics benefit as the benefit is realized within a parcels minimum required setbacks adjacent to the public right of way. View Corridors in the District are depicted in the View Corridor Exhibit included in Appendix A. The benefit related to the view corridor is assigned to each parcel within the District based upon the criteria defined below.

- **View Corridor Benefit (0.1).** Parcels which front on a View Corridor that provides views of the Pacific Ocean from the outdoor areas of the parcel, and the current line of sight of the Pacific Ocean is significantly obstructed by the presence of the existing overhead utilities located within the view corridor which will be improved by the removal and undergrounding of the existing overhead utilities are assigned 0.1 benefit units. This criterion includes 151 parcels or approximately 40% of the parcels within the District.
 - **None (0.0).** Parcels which are not located along a designated view corridor and do not have an unimpeded line of sight to Coast Highway and subsequently the Pacific Ocean from the public right of way. The existing overhead utilities that will be undergrounded will not create a view corridor or improve an existing view corridor and are assigned 0.0 benefit units. This criterion includes 229 parcels or approximately 60% of the parcels within the District.
- **Safety Benefit.** Parcels within the District will receive a safety benefit from the elimination of potential property damage from downed utility lines and poles as well as the removal of the

fixed obstructions from the right-of-way, and the mitigation of the potential for delay by emergency responders that will neither cross a downed power line nor set up equipment if an overhead utility line is in the way until it has been de-energized. The mitigation of the potential for delay by emergency responders represents fifty percent (50%) of the Safety benefit and is considered a general benefit being paid for by a City contribution to the District. The remaining fifty percent (50%) is considered a special benefit and is allocated to the parcels within the District based on the following safety definitions:

- **Increased Benefit – Size (1.25).** Parcels are assigned an increased benefit if they meet one or more of the following conditions:
 - a. Parcels with more than one dwelling unit located on the parcel that are served by separate service drops and has poles and lines that are located on the same side of the street as the parcel that could fall on structures.
 - b. Parcels with more than one dwelling unit on the parcel that are served by separate service drops on either side of the below street segments and downed poles and lines could impact structures or property on either side of the street due to the narrow right of way and the height of the adjacent utility poles.
 - Osgood Court
 - Center Street between Carmelita Street and Pearl Street
 - Alley between Agate Street and Flora Street
 - c. Parcels with more than one dwelling unit on the parcel that has overhead utilities and poles along their rear or side property lines regardless of the width of the right of way.

Parcels meeting any of these criterion are attributed an increased benefit and assigned 1.25 Benefit Units as they have more than one dwelling unit on the property that is at risk of being damaged by downed power lines or poles. This criterion includes 1 parcel or approximately 0.25% of the parcels within the District.

- **Standard (1.0).** Parcels are assigned a standard benefit if they meet one or more of the following conditions:
 - a. Parcel has one dwelling unit or is vacant and is served by existing overhead utilities that will be removed and undergrounded by the Woods Cove Project has poles and lines that are located on the same side of the street as the parcel that could fall on structures or property.
 - b. Parcel has one dwelling unit or is vacant and is served by existing overhead utilities that will be removed and undergrounded by the Woods Cove Project on either side of the below street segments and downed poles and lines could impact structures or property on either side of the street due to the narrow right of way and the height of the adjacent utility poles.
 - Osgood Court
 - Center Street between Carmelita Street and Pearl Street
 - Alley between Agate Street and Flora Street
 - c. Parcel has overhead utilities and poles along their rear or side property lines regardless of the width of the right of way.

Parcels meeting any of these criterion are attributed a standard benefit and assigned 1.0 Benefit Units as they only have a single dwelling unit on the property that is at risk of

being damaged by downed power lines or poles. This criterion includes 246 parcels or approximately 65% of the parcels within the District.

- **Reduced Benefit – No Pole Obstructions (0.75).** Parcels served by existing overhead utilities that will be removed and undergrounded by the Woods Cove Project and do not have poles and lines that are located on the same side of the street as the parcel that could fall on structures or property with the exception of the street segments detailed below, which are narrow right of ways where downed utilities could damage properties on either side of the street, are assigned 0.75 benefit units.
 - a. Osgood Court
 - b. Center Street between Carmelita Street and Pearl Street
 - c. Alley between Agate Street and Flora Street

This criterion includes 63 parcels or approximately 17% of the parcels within the District.

- **Reduced Benefit – PCH Parcels and Rule 20A (0.75).** Parcels are located along Coast Highway and are, or will be, served by the new underground system installed by Undergrounding District 2019-1 and are not or will no longer served by the existing overhead utilities that are along the rear of the parcel that will be removed and undergrounded by the Woods Cove Project are assigned 0.75 benefit units. This criterion includes 42 parcels or approximately 11% of the parcels within the District.
- **Significantly Reduced Benefit – Pole Removal (0.5).** Parcels that are not or will not be served by the new underground system installed by the Woods Cove Project but there is an existing utility pole and or lines that will be removed along either the side or rear property lines are assigned 0.5 benefit units. This includes boundary parcels where poles and lines may remain overhead in the front or sides of the parcel. This criterion includes 24 parcels or approximately 6% of the parcels within the District.
- **None (0.0).** Parcels which serve as the only point of ingress/egress to other parcels within the district or is of a shape and/or size that dictates it is not a Building Site per Section 25.08.004 of the Laguna Beach Municipal Code are assigned 0.0 benefit units. This criterion includes 4 parcels or approximately 1% of the parcels within the District.
- **Removal of Obstructions to Ocean View.** The removal of obstructions to view strictly refers to the removal of existing overhead utilities obstructing views of the Pacific Ocean from the parcel. Parcels may receive a special benefit related to the removal of obstructions to view based upon the location of the existing overhead utilities that will be undergrounded and the elevation change of the parcel relative to the adjacent parcel on the ocean side. Elevation changes are deemed to be significant at the thresholds in increments of 8 feet which is the typical height of a residential story. Changes in elevation greater than 8 feet would yield the potential for a partially obstructed views of the Pacific Ocean from the uphill parcel while a change in elevation greater than 16 feet or more would yield the potential for an unobstructed view of the Pacific Ocean from the uphill parcel. The level of benefit a parcel receives is based on the following definitions.
 - **High (2.0).** Parcels which have, or have the potential to have, an unobstructed view of the Pacific Ocean from within the dwelling or outdoor living spaces with the removal of the existing overhead utilities that are within the parcels view looking towards the Pacific Ocean are assigned 2.0 benefit units. This includes parcels in

which the parcel's elevation change from the centroid of the parcel in question and the centroid of the parcel directly adjacent on the Pacific Ocean side is greater than 16 feet. This criterion includes 70 parcels or approximately 19% of the parcels within the District.

- **Low (1.0).** Parcels which have, or have the potential to have, partially obstructed views of the Pacific Ocean from within the dwelling or outdoor living spaces and the existing overhead utilities seen when looking toward the Pacific Ocean are assigned 1.0 benefit units. This includes parcels in which the parcel's elevation change from the centroid of the parcel in question and the centroid of the parcel directly adjacent on the Pacific Ocean side is greater than 8 feet but less than 16 feet. This criterion includes 62 parcels or approximately 16% of the parcels within the District.
- **None (0.0).** Parcels which do not have, or do not have the potential to have, partially obstructed views of the Pacific Ocean from within the dwelling or outside living spaces, and the existing overhead utilities that will be undergrounded are not within the view looking towards Pacific Ocean view are assigned 0.0 benefit units. This includes parcels in which the elevation change from the centroid of the parcel in question and the centroid of the parcel directly adjacent on the Pacific Ocean side is less than 8 feet. This criterion includes 248 parcels or approximately 65% of the parcels within the District.

Exceptions

There are several parcels within the Assessment District that are served by existing overhead utilities that will be removed and undergrounded which are located along the District's Boundary. However, the parcels also have existing overhead utilities and poles that will not be removed and undergrounded on one or more of their frontages or have already been included in a utility undergrounding district and had the adjacent lines undergrounded. Each of these parcels will be allocated benefit points for Neighborhood Aesthetics based on the criterion listed above and will be subsequently reduced by fifty percent (50%). The parcels that fall under this criterion are listed below.

1. The parcels in the below table are parcels that are between 8,000 and 12,000 square feet and therefore falls under the Increased Benefit for Neighborhood Aesthetics and are allocated a total of 1.3 benefit points. However, as the parcels are located on the District's boundary and have existing overhead utilities along one or more frontage that will not be removed and undergrounded the benefit points are reduced by 50%. As such, the Benefit points allocated to these parcels is 0.65.

Assessment Number	Assessor's Parcel Number (APN)
1	644-222-01
369	644-262-01
370	644-255-10

2. The parcels in the below table are parcels that are between 4,000 and 8,000 square feet and therefore falls under the Standard Benefit for Neighborhood Aesthetics and are allocated a total of 1.0 benefit points. However, as the parcels are located on the District's boundary and have existing overhead utilities along one or more frontage that will not be removed and

undergrounded the benefit points are reduced by 50%. As such, the Benefit points allocated to these parcels is 0.5.

Assessment Number	Assessor's Parcel Number (APN)
11	644-221-47
50	644-254-05
360	644-221-40
365	644-262-05
367	644-222-07
371	644-255-11
372	644-255-13
373	644-255-14

3. The parcels in the below table are parcels that are less than 4,000 square feet and therefore falls under the Reduced Benefit - Size for Neighborhood Aesthetics and is allocated a total of 0.7 benefit points. However, as the parcels are located on the District's boundary and have existing overhead utilities along one or more frontage that will not be removed and undergrounded the benefit points are reduced by 50 percent. As such, the Benefit points allocated these parcels is 0.35.

Assessment Number	Assessor's Parcel Number (APN)
27	644-254-12
366	644-222-07
368	644-262-02
374	644-255-01
375	644-284-14
376	644-286-15

Properties Excluded from Assessment

In addition to the parcels described above, there are four (4) parcels within the boundaries of the District that does not receive a special benefit from the undergrounding project and therefore has not been assigned benefit points. The reasoning is as follows:

1. Assessment Number (A.N.) 9 (APN 644-222-18) is a sliver parcel that serves as a private roadway to serve A.N. 6 (APN 644-222-20) and A.N. 10 (APN 644-222-19) that cannot be further developed. As such, this parcel will not receive a benefit from the improvements.
2. Assessment Number (A.N.) 274 (APN 644-283-12) is a hold parcel for a condominium development. The assessment for these condos is assessed on each individual condominium assessor's parcel number. These condos are included as A.N. 275-289. As such, this parcel will not receive a benefit from the improvements.
3. Assessment Number (A.N.) 301 (APN 656-111-06) is a hold parcel for a condominium development. The assessment for these condos is assessed on each individual condominium assessor's parcel number. These condos are included as A.N. 302-312. As such, this parcel will not receive a benefit from the improvements.

4. Assessment Number (A.N.) 336 (APN 656-112-12) is a hold parcel for a condominium development. The assessment for these condos is assessed on each individual condominium assessor's parcel number. These condos are included as A.N. 335 & 337. As such, this parcel will not receive a benefit from the improvements.

ASSESSMENT APPORTIONMENT

The special benefit received by parcels within the Assessment District has been weighted according to the betterment received by them based upon a weighting of the benefits as shown below:

Neighborhood Aesthetics Benefit	70%
Safety Benefit	20%
Removal of Obstructions to Ocean Views	10%

The weightings shown are based upon the judgement and experience of the Assessment Engineer, a field review of the parcels within the Assessment District by the Assessment Engineer, public testimony, and by the confirmation of this Report by the City Council based upon the absence of a majority protest.

The amount to be assessed to each parcel within the Assessment District that receives a special benefit has been apportioned to each parcel in proportion to the benefit points assigned as a percentage of the total benefit points for each benefit factor. The general benefit derived from the improvements as calculated in this report have been removed from the total amount to be assessed. The assessment on each parcel does not exceed the costs of the proportional special benefit conferred on the parcel. There are two publicly owned parcels within the boundaries of the Assessment District. These parcels are Assessment No. 1 and Assessment No. 58. Both parcels are owned by the City of Laguna Beach and the special benefit from the improvements are being assessed on these parcels. All parcels receiving a special benefit from the improvements to be funded have been included within the boundaries of the assessment district.

Incidental Expenses and Financial Costs have been assessed to the entire Assessment District on a pro rata basis relative to the total construction cost allocations.

The individual assessment calculations are provided in Appendix D. For particulars to the Assessment Roll, reference is made to Table 1 in Part III of this report.

CONCLUSION

In conclusion, it is my opinion that the assessments for the referenced Assessment District have been spread in direct accordance with the special benefits that each parcel receives from the works of improvement.

DATED: August 23, 2023

HARRIS & ASSOCIATES

ALISON M. BOULEY, P.E.
R.C.E. No. C61383
ASSESSMENT ENGINEER
CITY OF LAGUNA BEACH
COUNTY OF ORANGE, STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF LAGUNA BEACH, CALIFORNIA do hereby certify that the foregoing Assessment, together with the Diagram attached thereto, was filed in my office on the ____ day of _____, 2023.

CITY CLERK
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF LAGUNA BEACH, CALIFORNIA do hereby certify that the foregoing Assessment, together with the Diagram attached thereto, was preliminarily approved by the City Council of the CITY OF LAGUNA BEACH, CALIFORNIA, on the ____ day of _____, 2023.

CITY CLERK
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

I, _____, as SUPERINTENDENT OF STREETS / CITY ENGINEER of the CITY OF LAGUNA BEACH, CALIFORNIA do hereby certify that the foregoing Assessment, together with the Diagram attached thereto, was recorded in my office on the ____ day of _____, 2023.

SUPERINTENDENT OF STREETS / CITY
ENGINEER
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

Part IV Annual Administrative Assessment

A proposed maximum annual administrative assessment shall be levied on each parcel of land and subdivision of land within the Assessment District to pay for necessary costs and expenses incurred by the CITY OF LAGUNA BEACH, and not otherwise reimbursed, resulting from the administration and collection of assessments, from the administration or registration of any bonds and reserve or other related funds, or both. The maximum assessment is authorized pursuant to the provisions of Section 10204(f) of the Streets and Highways Code and shall not exceed one-hundred and fifty dollars (\$150) per parcel per year, subject to an annual increase based on the Consumer Price Index (CPI) or 3%, whichever is greater, during the preceding year ending in January, for all Urban Consumers in the Los Angeles, Orange and Riverside County areas. The exact amount of the administration charge will be established each year by the City Treasurer's Office.

It should be expressly understood that the annual administrative assessment, as set forth above, is separate from and is in addition to the \$16.00 per parcel collection fee which will be added to each annual installment pursuant to Section 8682 of the California Streets and Highways Code, and is further separate from and in addition to specific fees payable to the City in connection with (a) prepayments of assessments by property owners, (b) apportionments of assessments to reflect divisions of parcels and (c) late charges and penalties which become payable in the event of delinquency in the payment of assessment installments by December 10 and April 10 each year.

The above fees and assessments (except those for prepayments and apportionments) will be collected in the same manner and in the same installments as the assessment levied to pay for the cost of the works of improvement.

Properties that have paid their assessments in full will not be subject to this annual administrative assessment.

Part V

Boundary Map and Diagram of Assessment District

Appendix E provides a reduced copy of the Assessment Diagram. Full-sized copies of the Boundary Map and Assessment Diagram are on file in the Office of the City Clerk, of the City of Laguna Beach.

As required by the Act, the Assessment Diagram shows the exterior boundaries of the Assessment District and the assessment number assigned to each parcel of land corresponding to its number as it appears in the Assessment Roll contained in Part III Table 1. The Assessor's Parcel Number is also shown for each parcel as they existed at the time of the passage of the Resolution of Intention and reference is hereby made to the Assessor's Parcel Maps of the County of Orange for the boundaries and dimensions of each parcel of land.

Part VI Description of Facilities

Section 10100 of the Act provides for the legislative body of any municipality to finance certain capital facilities and services within or along its streets or any public way or easement. The following is a list of proposed improvements as allowed under the Act to be installed, or improved under the provisions of the Act, including the acquisition of required right-of-way and/or property. For the general location of the improvements to be constructed referenced is hereby made to the Plans and Specifications described in Part I of this report.

The following improvements are proposed to be constructed and installed in the general location referred to as Assessment District No. 2014-2.

1. Removal of existing overhead power, telephone and cable wires.
2. Removal of existing utility poles.
3. Removal of overhead residential service drops.
4. Construction of mainline underground power, telephone and cable conduit, with appurtenant manholes and pull boxes, and installation of cabling, wiring and other facilities.
5. Installation of street lights mounted on decorative poles with appurtenant facilities.
6. Construction of service conduit and appurtenances.

The improvements will be designed by Southern California Edison, Frontier, Crown Castle, the City of Laguna Beach, and Cox Communications. The utility companies will be responsible for inspecting the work for their facilities and the City of Laguna Beach will inspect the work to ensure conformance to City standards and specifications where applicable.

The City will also construct additional pavement rehabilitation as needed for the project.

Once completed, the underground facilities will become the property and responsibility of Southern California Edison, Frontier, Crown Castle, the City of Laguna Beach, and Cox Communications.

Each owner of property located within the Assessment District will be responsible for arranging for and paying for work on his or her property necessary to connect facilities constructed by the public utilities in the public streets and alleys to the points of connection on the private property. Conversion of individual service connections on private property is not included in the work done by the Assessment District.

The estimated time for completion of the undergrounding of the utilities is 24 months after the sale of bonds. Property owners will be required to provide necessary underground connections following the receipt of the City of Laguna Beach's connection notices to property owners.

Right-of-Way Certificate

**STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF LAGUNA BEACH**

The undersigned hereby CERTIFIES UNDER PENALTY OF PERJURY that the following is all true and correct.

That at all time herein mentioned, the undersigned was, and now is, the authorized representative of the duly appointed SUPERINTENDENT OF STREETS / CITY ENGINEER of the CITY OF LAGUNA BEACH, CALIFORNIA.

That there have now been instituted proceedings under the provisions of Article XIID of the California Constitution, and the "Municipal Improvements Act of 1913," being Division 12 of the Streets and Highways Code of the State of California, for the construction of certain public improvements in a special assessment district known and designated as ASSESSMENT DISTRICT NO. 2014-2 (hereinafter referred to as the "Assessment District").

THE UNDERSIGNED STATES AND CERTIFIES AS FOLLOWS:

All easements or right-of-way necessary for the construction and installation of the public improvements of the Assessment District either have been obtained or are in process of being obtained and will be obtained and in the possession of the affected utility company, the City, the County of Orange or the State of California prior to commencement of the construction and installation of such public improvements.

EXECUTED this _____ day of _____, 2023, at CITY OF LAGUNA BEACH, CALIFORNIA.

SUPERINTENDENT OF STREETS / CITY
ENGINEER
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

By: _____

Certificate of Completion of Environmental Proceedings

**STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF LAGUNA BEACH**

The undersigned, under penalty of perjury, CERTIFIES as follows:

1. That I am the person who is authorized to prepare and process all environmental documentation as needed as it relates to the formation of the special Assessment District being formed pursuant to the provisions of the "Municipal Improvement Act of 1913" being Division 12 of the Streets and Highways Code of the State of California, said special Assessment District known and designated as UNDERGROUND UTILITY ASSESSMENT DISTRICT NO. 2014-2 (hereinafter referred to as the "Assessment District").

2. The specific environmental proceedings relating to this Assessment District that have been completed are as follows:

CEQA compliance review:

The proposed project is Categorically Exempt (Class 2) from the provisions of CEQA (replacement or reconstructions).

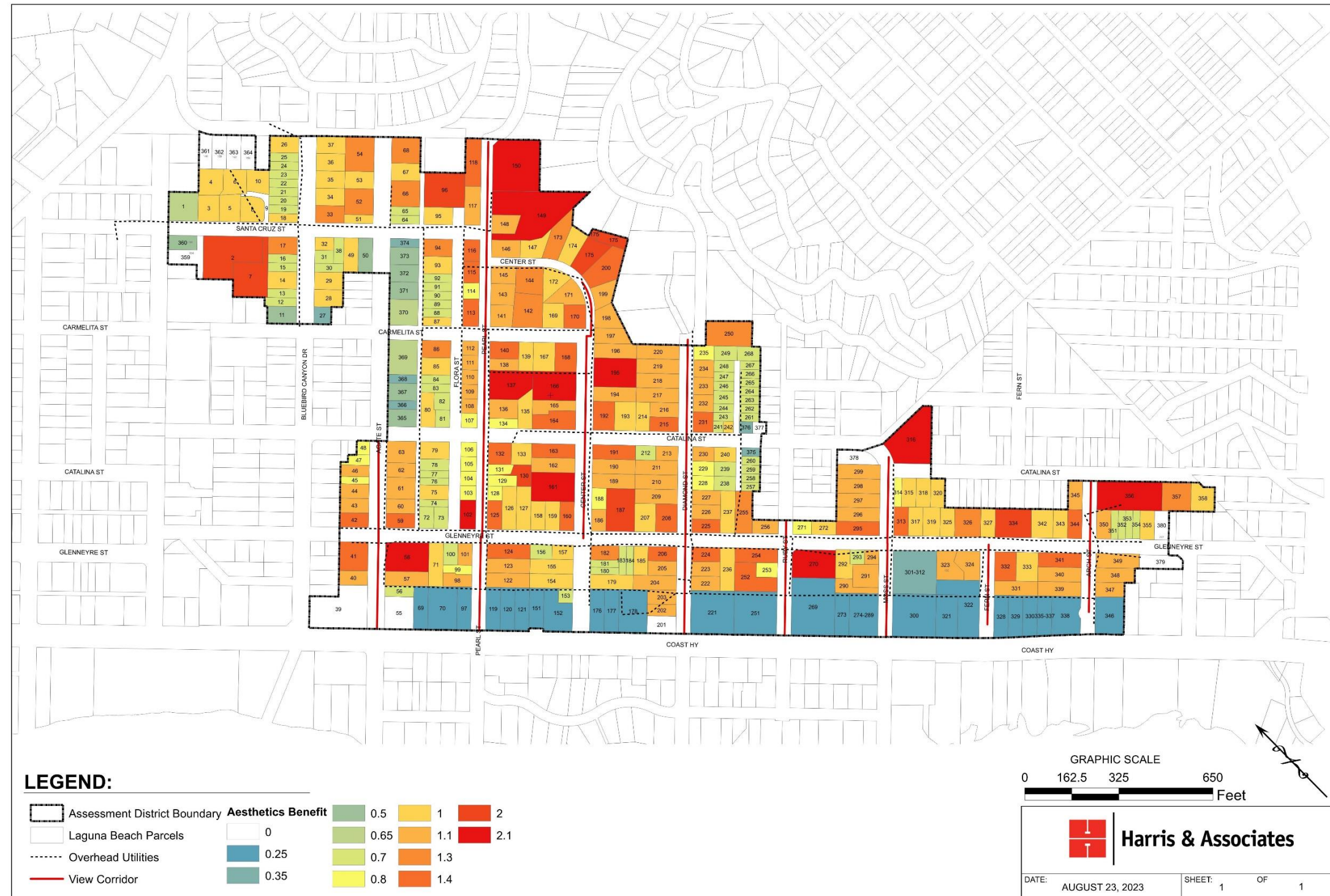
3. I do hereby certify that all environmental evaluation proceedings necessary for the formation of the Assessment District have been completed to my satisfaction, and that no further environmental proceedings are necessary.

EXECUTED this _____ day of _____, 2023, at CITY OF LAGUNA BEACH, CALIFORNIA.

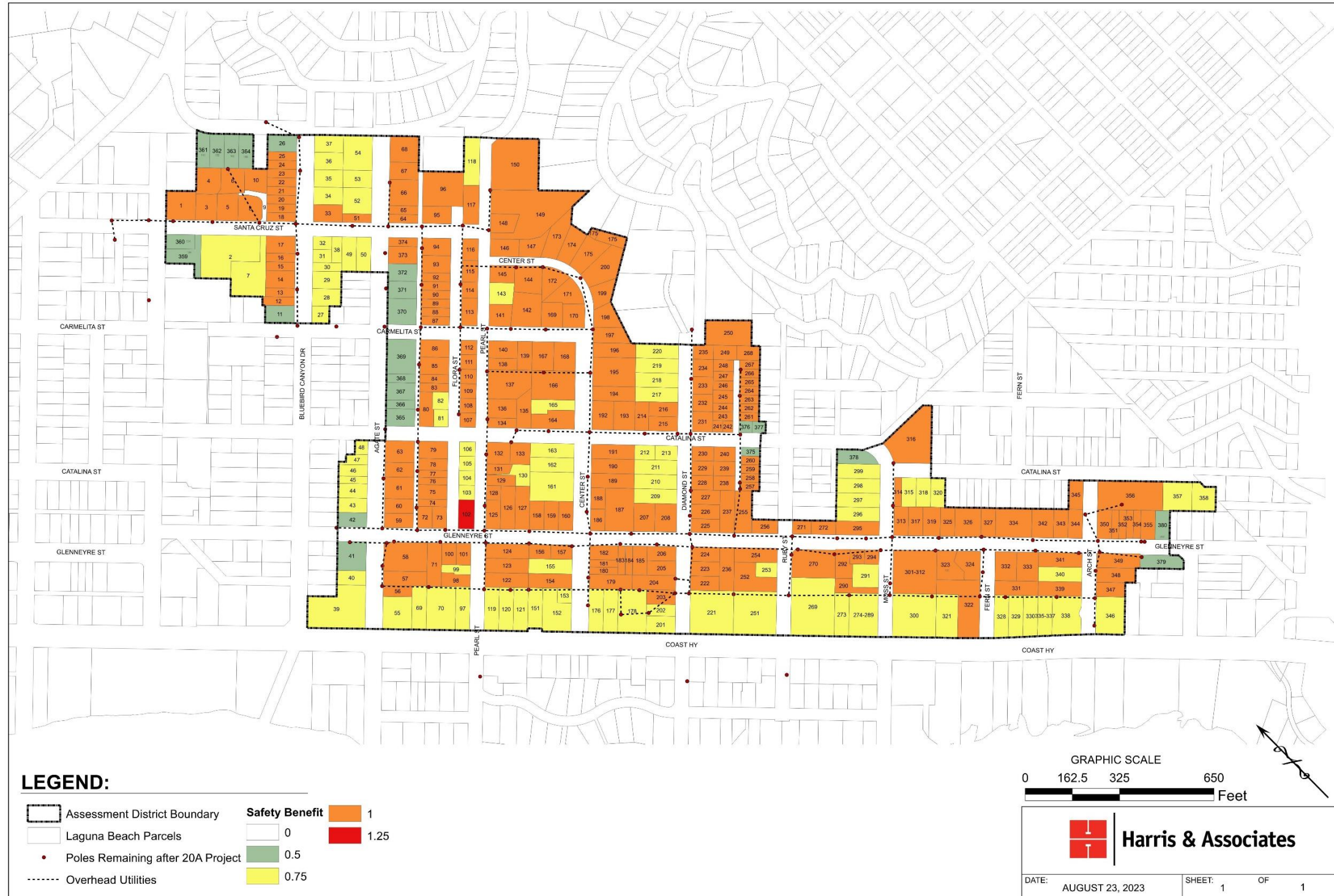
By: _____
CITY OF LAGUNA BEACH
STATE OF CALIFORNIA

Appendix A

**NEIGHBORHOOD AESTHETICS BENEFIT
 WOODS COVE UTILITY UNDERGROUNDING ASSESSMENT DISTRICT
 CITY OF LAGUNA BEACH, COUNTY OF ORANGE
 STATE OF CALIFORNIA**

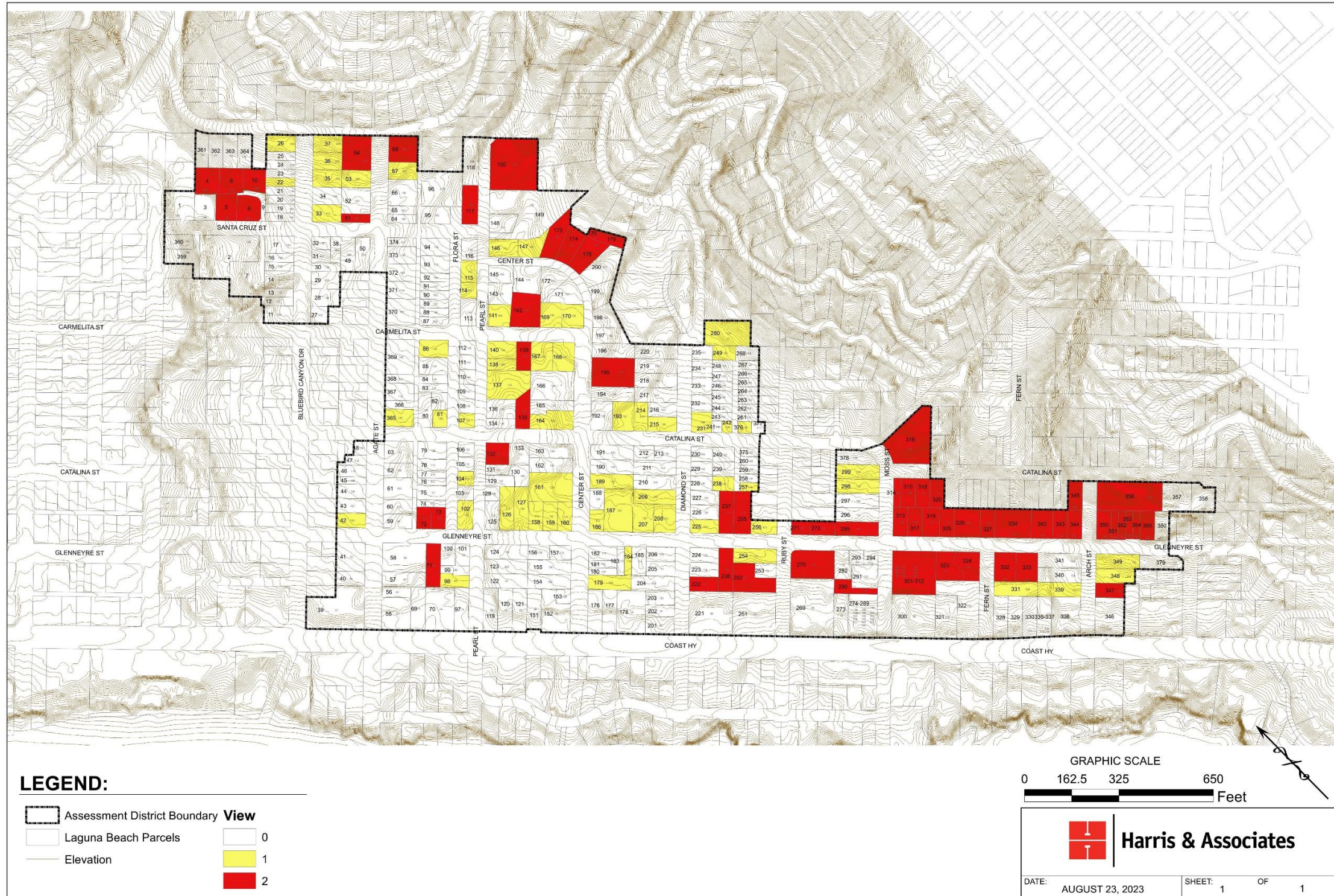


Appendix B
SAFETY BENEFIT
WOODS COVE UTILITY UNDERGROUNDING ASSESSMENT DISTRICT
CITY OF LAGUNA BEACH, COUNTY OF ORANGE
STATE OF CALIFORNIA



Appendix C

VIEW BENEFIT
WOODS COVE UTILITY UNDERGROUNDING ASSESSMENT DISTRICT
CITY OF LAGUNA BEACH, COUNTY OF ORANGE
STATE OF CALIFORNIA



APN	Assessment No.	Parcel SF	Number of Dwelling Units	View Corridor	View Corridor Benefit	Aesthetic Type	Aesthetic Benefit Points	Total Aesthetic Benefit Points	Weighted Aesthetic Benefit Points	Total Weighted Aesthetic Benefit Points	Aesthetic Assessment	Safety Benefit	Safety Assessment	View Type	View Point	View Assessment	Total Benefit Points	Total Assessment Amount	
656-126-17	351	2,504	1.00	No	0.0	Reduced Benefit - Size	0.70	0.70	0.49	0.49	\$ 21,005.18	Standard	1.00	\$ 8,571.01	High	2.00	\$ 14,341.58	3.70	\$ 43,917.77
656-126-16	352	2,504	1.00	No	0.0	Reduced Benefit - Size	0.70	0.70	0.49	0.49	\$ 21,005.18	Standard	1.00	\$ 8,571.01	High	2.00	\$ 14,341.58	3.70	\$ 43,917.77
656-126-24	353	2,429	1.00	No	0.0	Reduced Benefit - Size	0.70	0.70	0.49	0.49	\$ 21,005.18	Standard	1.00	\$ 8,571.01	High	2.00	\$ 14,341.58	3.70	\$ 43,917.77
656-126-23	354	2,430	1.00	No	0.0	Reduced Benefit - Size	0.70	0.70	0.49	0.49	\$ 21,005.18	Standard	1.00	\$ 8,571.01	High	2.00	\$ 14,341.58	3.70	\$ 43,917.77
656-126-26	355	5,011	1.00	No	0.0	Standard	1.00	1.00	0.70	0.70	\$ 30,007.40	Standard	1.00	\$ 8,571.01	High	2.00	\$ 14,341.58	4.00	\$ 52,919.99
656-126-25	356	22,491	1.00	Yes	0.1	Significantly Increased Benefit	2.00	2.10	1.40	1.47	\$ 63,015.54	Standard	1.00	\$ 8,571.01	High	2.00	\$ 14,341.58	5.10	\$ 85,928.13
656-126-07	357	10,013	1.00	No	0.0	Increased Benefit	1.30	1.30	0.91	0.91	\$ 39,009.62	Reduced Benefit - No Pole	0.75	\$ 6,428.25	None	0.00	\$ -	2.05	\$ 45,437.87
656-126-08	358	7,465	1.00	No	0.0	Standard	1.00	1.00	0.70	0.70	\$ 30,007.40	Reduced Benefit - No Pole	0.75	\$ 6,428.25	None	0.00	\$ -	1.75	\$ 36,435.65
644-221-39	359	8,352	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
644-221-40	360	5,001	1.00	No	0.0	Boundary Parcel Reduced	0.50	0.50	0.35	0.35	\$ 15,003.70	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	1.00	\$ 19,289.20
644-221-39	361	5,518	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
644-222-04	362	5,898	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
644-222-07	363	5,901	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
644-222-05	364	5,908	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
644-262-05	365	6,001	1.00	No	0.0	Boundary Parcel Reduced	0.50	0.50	0.35	0.35	\$ 15,003.70	Significantly Reduced	0.50	\$ 4,285.50	Low	1.00	\$ 7,170.79	2.00	\$ 26,459.99
644-222-07	366	3,000	1.00	No	0.0	Boundary Parcel Reduced	0.35	0.35	0.25	0.25	\$ 10,502.59	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.85	\$ 14,788.09
644-222-07	367	6,000	1.00	No	0.0	Boundary Parcel Reduced	0.50	0.50	0.35	0.35	\$ 15,003.70	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	1.00	\$ 19,289.20
644-262-02	368	3,001	1.00	No	0.0	Boundary Parcel Reduced	0.35	0.35	0.25	0.25	\$ 10,502.59	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.85	\$ 14,788.09
644-262-01	369	12,000	1.00	No	0.0	Boundary Parcel Reduced	0.65	0.65	0.46	0.46	\$ 19,504.81	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	1.15	\$ 23,790.31
644-255-10	370	9,001	1.00	No	0.0	Boundary Parcel Reduced	0.65	0.65	0.46	0.46	\$ 19,504.81	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	1.15	\$ 23,790.31
644-255-11	371	6,000	1.00	No	0.0	Boundary Parcel Reduced	0.50	0.50	0.35	0.35	\$ 15,003.70	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	1.00	\$ 19,289.20
644-255-13	372	6,000	1.00	No	0.0	Boundary Parcel Reduced	0.50	0.50	0.35	0.35	\$ 15,003.70	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	1.00	\$ 19,289.20
644-255-14	373	6,000	1.00	No	0.0	Boundary Parcel Reduced	0.50	0.50	0.35	0.35	\$ 15,003.70	Standard	1.00	\$ 8,571.01	None	0.00	\$ -	1.50	\$ 23,574.71
644-255-01	374	3,000	1.00	No	0.0	Boundary Parcel Reduced	0.35	0.35	0.25	0.25	\$ 10,502.59	Standard	1.00	\$ 8,571.01	None	0.00	\$ -	1.35	\$ 19,073.60
644-284-14	375	1,932	1.00	No	0.0	Boundary Parcel Reduced	0.35	0.35	0.25	0.25	\$ 10,502.59	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.85	\$ 14,788.09
644-286-15	376	1,864	1.00	No	0.0	Boundary Parcel Reduced	0.35	0.35	0.25	0.25	\$ 10,502.59	Significantly Reduced	0.50	\$ 4,285.50	Low	1.00	\$ 7,170.79	1.85	\$ 21,958.88
644-286-16	377	1,860	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
644-285-14	378	6,158	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
656-113-10	379	6,906	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
656-126-13	380	5,010	1.00	No	0.0	None	0.00	0.00	0.00	0.00	\$ -	Significantly Reduced	0.50	\$ 4,285.50	None	0.00	\$ -	0.50	\$ 4,285.50
Totals:	380	Parcels					322.80	337.90	225.96	236.53	\$ 10,139,500.00		338.00	\$ 2,897,000.00		202.00	\$ 1,448,500.00		\$ 14,485,000.00

Appendix E
 Assessment Diagram

ASSESSMENT DIAGRAM OF WOODS COVE UTILITY UNDERGROUND ASSESSMENT DISTRICT NO. 2014-2 CITY OF LAGUNA BEACH, COUNTY OF ORANGE STATE OF CALIFORNIA

LEGEND:

ASSESSMENT DISTRICT BOUNDARY
 ASSESSORS PARCEL LINE

GRAPHIC SCALE

0 125 250 500 Feet

NOTES:

REFERENCE IS HEREBY MADE TO THE MAPS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF ORANGE FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN, WHICH MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. SPECIFICALLY BOOK 644 PAGES 215, 221-222, 251-257, 262-268, 271-274, 283-286, 292, BOOK 656 PAGES 111-113, 123-126.

MARK A. TRESTIK, P.E.
R.C.E. #53708

ACCEPTED AND FILED AT THE REQUEST OF
CITY OF LAGUNA BEACH

DATE _____ TIME _____ FEE \$ _____
 INSTRUMENT # _____
 BOOK _____ PAGE _____
 OF THE ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE RECORDER OF THE COUNTY OF ORANGE, STATE OF CALIFORNIA

HUGH NGUYEN
COUNTY CLERK RECORDER

BY _____ DEPUTY

EXEMPT RECORDING PER G.C. 27583

1. FILED IN THE OFFICE OF THE CITY CLERK, CITY OF LAGUNA BEACH, THIS _____ DAY OF _____, 2023.

CITY CLERK

2. RECORDED IN THE OFFICE OF THE CITY ENGINEER, CITY OF LAGUNA BEACH, THIS _____ DAY OF _____, 2023.

CITY ENGINEER
CITY OF LAGUNA BEACH

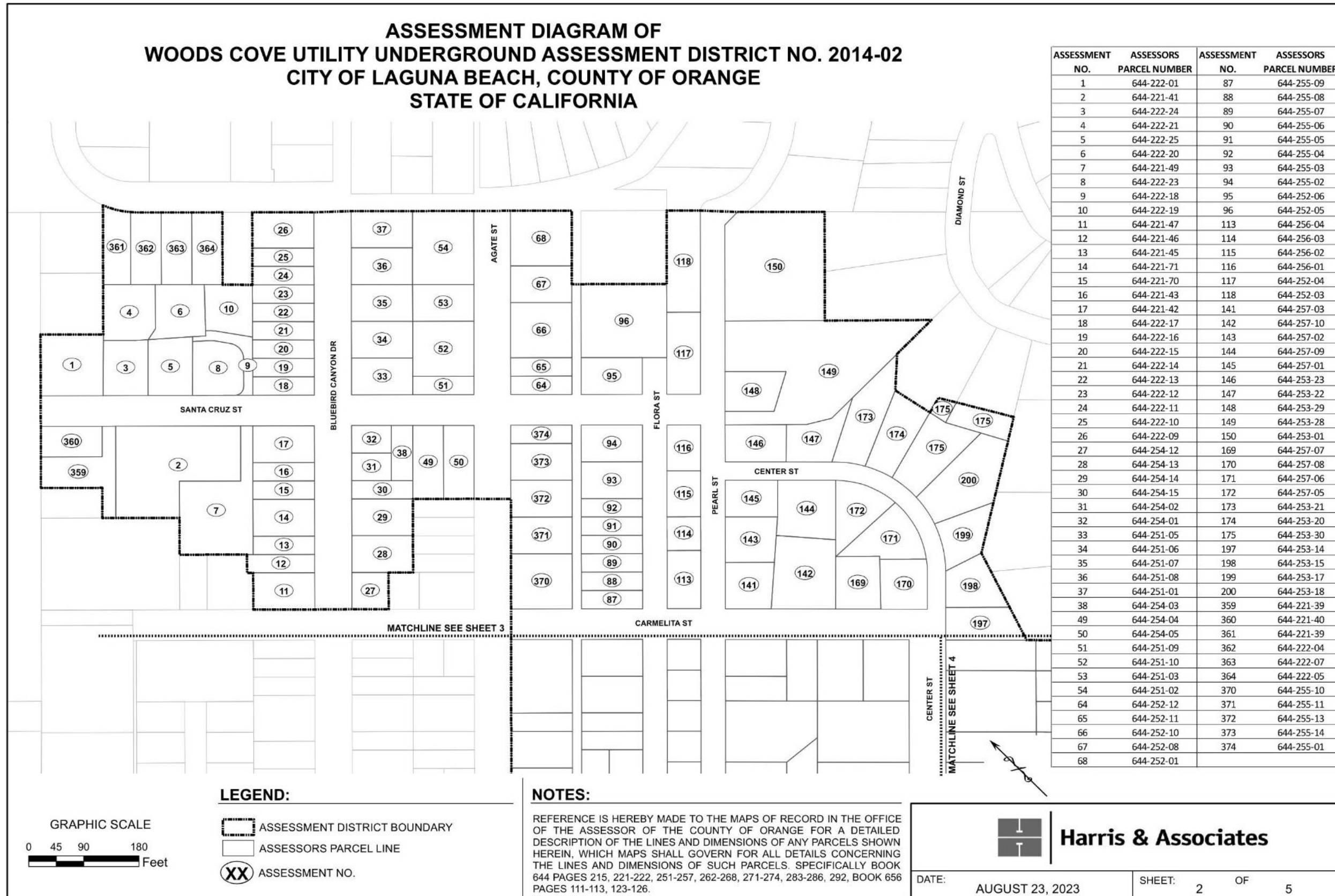
3. AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE _____ DAY OF _____, 2023; THE ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE CITY ENGINEER, AS THE SUPERINTENDENT OF STREETS, OF THE CITY OF LAGUNA BEACH ON THE _____ DAY OF _____, 2023. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE CITY ENGINEER FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

CITY CLERK

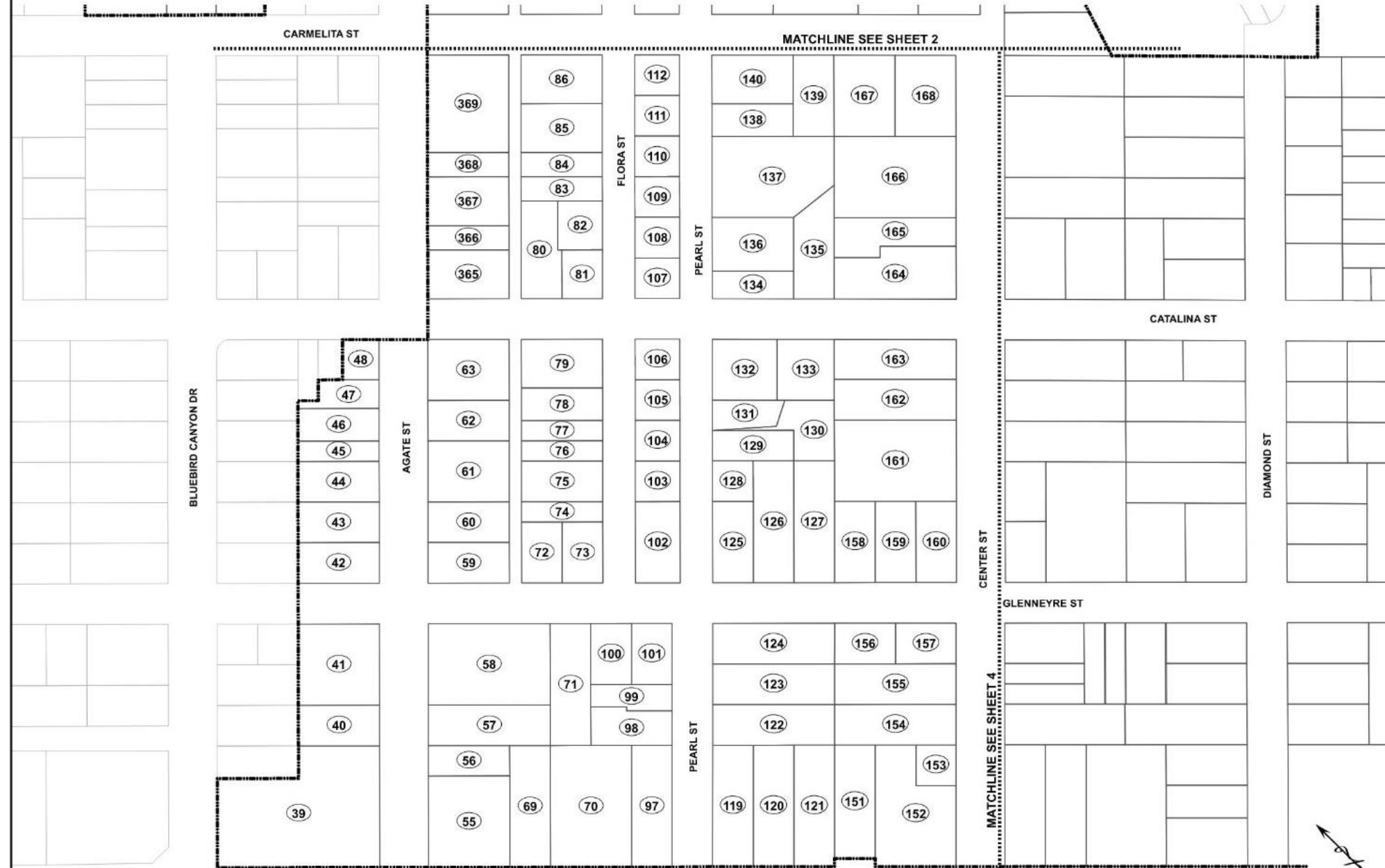
**ASSESSMENT DIAGRAM OF
 WOODS COVE UTILITY UNDERGROUND ASSESSMENT
 DISTRICT NO. 2014-2
 CITY OF LAGUNA BEACH, COUNTY OF ORANGE
 STATE OF CALIFORNIA**

Harris & Associates

DATE: AUGUST 23, 2023 SHEET: 1 OF 5

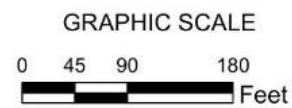


ASSESSMENT DIAGRAM OF WOODS COVE UTILITY UNDERGROUND ASSESSMENT DISTRICT NO. 2014-02 CITY OF LAGUNA BEACH, COUNTY OF ORANGE STATE OF CALIFORNIA



ASSESSMENT NO.	ASSESSORS PARCEL NUMBER	ASSESSMENT NO.	ASSESSORS PARCEL NUMBER
39	644-215-05	109	644-262-16
40	644-215-04	110	644-262-15
41	644-215-03	111	644-262-14
42	644-265-10	112	644-262-13
43	644-265-09	119	644-272-12
44	644-265-08	120	644-272-11
45	644-265-07	121	644-272-10
46	644-265-06	122	644-272-13
47	644-265-05	123	644-272-14
48	644-265-04	124	644-272-01
55	644-271-10	125	644-267-10
56	644-271-11	126	644-267-09
57	644-271-12	127	644-267-08
58	644-271-01	128	644-267-11
59	644-266-05	129	644-267-12
60	644-266-04	130	644-267-13
61	644-266-03	131	644-267-14
62	644-266-02	132	644-267-16
63	644-266-01	133	644-267-15
69	644-271-09	134	644-263-09
70	644-271-08	135	644-263-08
71	644-271-02	136	644-263-10
72	644-266-06	137	644-263-14
73	644-266-07	138	644-263-13
74	644-266-08	139	644-263-02
75	644-266-09	140	644-263-01
76	644-266-10	151	644-272-09
77	644-266-11	152	644-272-15
78	644-266-12	153	644-272-06
79	644-266-13	154	644-272-05
80	644-262-06	155	644-272-04
81	644-262-07	156	644-272-02
82	644-262-08	157	644-272-03
83	644-262-09	158	644-267-07
84	644-262-10	159	644-267-06
85	644-262-11	160	644-267-05
86	644-262-12	161	644-267-04
97	644-271-07	162	644-267-03
98	644-271-06	163	644-267-02
99	644-271-05	164	644-263-07
100	644-271-03	165	644-263-06
101	644-271-04	166	644-263-05
102	644-266-18	167	644-263-03
103	644-266-17	168	644-263-04
104	644-266-16	365	644-262-05
105	644-266-15	366	644-222-07
106	644-266-14	367	644-222-07
107	644-262-18	368	644-262-02
108	644-262-17	369	644-262-01

LEGEND:



- ASSESSMENT DISTRICT BOUNDARY
- ASSESSORS PARCEL LINE
- ASSESSMENT NO.

NOTES:

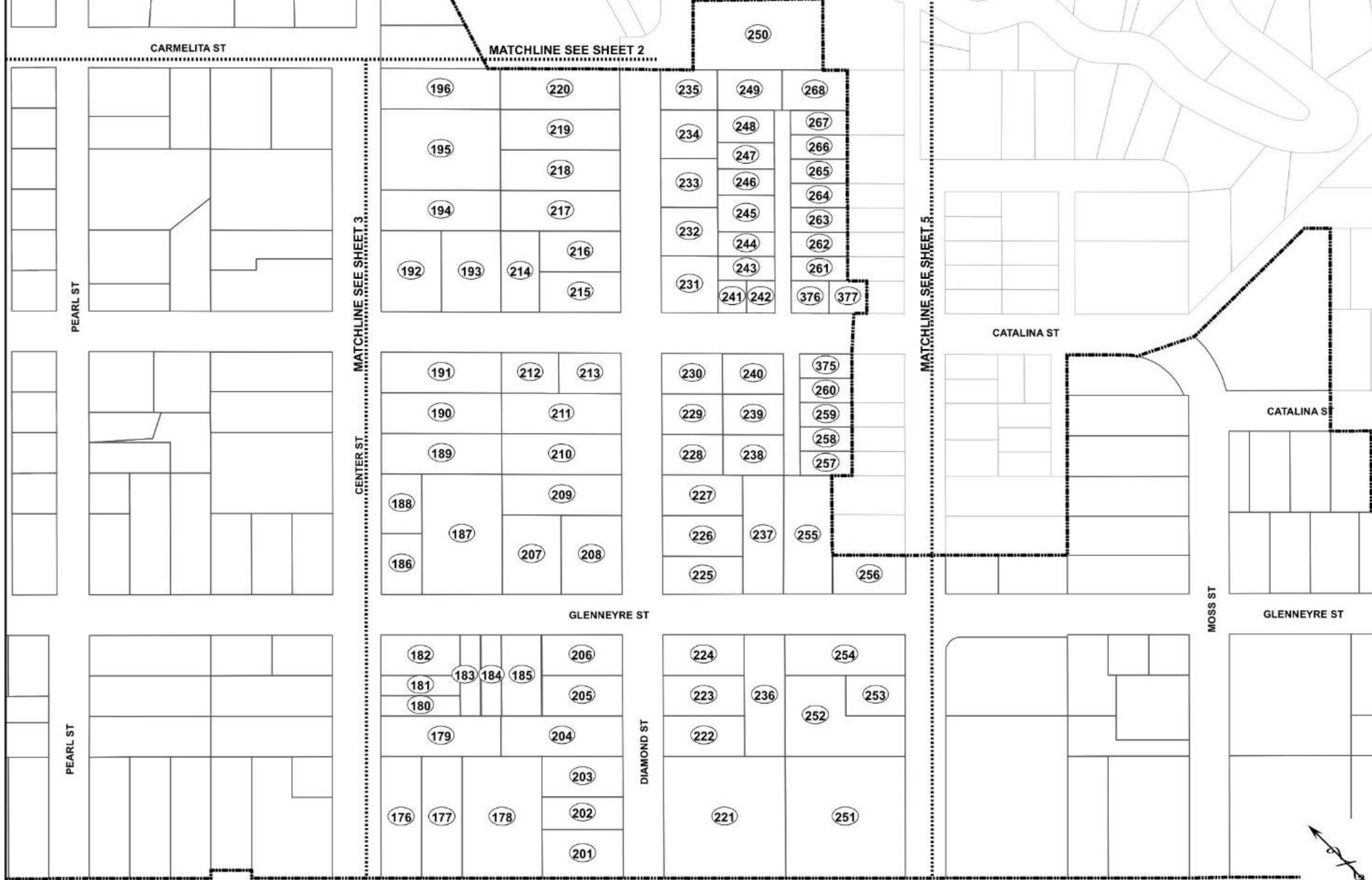
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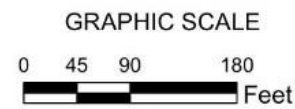
DATE: AUGUST 23, 2023 SHEET: 3 OF 5

ASSESSMENT DIAGRAM OF WOODS COVE UTILITY UNDERGROUND ASSESSMENT DISTRICT NO. 2014-02 CITY OF LAGUNA BEACH, COUNTY OF ORANGE STATE OF CALIFORNIA



ASSESSMENT NO.	ASSESSORS PARCEL NUMBER	ASSESSMENT NO.	ASSESSORS PARCEL NUMBER
176	644-273-13	226	644-284-02
177	644-273-12	227	644-284-03
178	644-273-11	228	644-284-04
179	644-273-14	229	644-284-05
180	644-273-15	230	644-284-06
181	644-273-16	231	644-286-01
182	644-273-01	232	644-286-02
183	644-273-02	233	644-286-03
184	644-273-03	234	644-286-04
185	644-273-04	235	644-286-05
186	644-268-10	236	644-274-02
187	644-268-09	237	644-284-23
188	644-268-11	238	644-284-09
189	644-268-12	239	644-284-08
190	644-268-13	240	644-284-07
191	644-268-01	241	644-286-13
192	644-264-09	242	644-286-14
193	644-264-08	243	644-286-12
194	644-264-10	244	644-286-11
195	644-264-14	245	644-286-10
196	644-264-01	246	644-286-09
201	644-273-10	247	644-286-08
202	644-273-09	248	644-286-07
203	644-273-08	249	644-286-06
204	644-273-07	250	644-292-06
205	644-273-06	251	644-274-06
206	644-273-05	252	644-274-05
207	644-268-08	253	644-274-04
208	644-268-07	254	644-274-03
209	644-268-06	255	644-284-22
210	644-268-05	256	644-284-21
211	644-268-04	257	644-284-10
212	644-268-02	258	644-284-11
213	644-268-03	259	644-284-12
214	644-264-07	260	644-284-13
215	644-264-13	261	644-286-17
216	644-264-12	262	644-286-18
217	644-264-05	263	644-286-19
218	644-264-04	264	644-286-20
219	644-264-03	265	644-286-31
220	644-264-02	266	644-286-32
221	644-274-07	267	644-286-22
222	644-274-08	268	644-286-34
223	644-274-09	375	644-284-14
224	644-274-01	376	644-286-15
225	644-284-01	377	644-286-16

LEGEND:



- ASSESSMENT DISTRICT BOUNDARY
- ASSESSORS PARCEL LINE
- ASSESSMENT NO.

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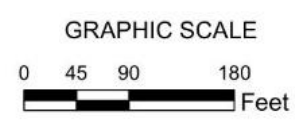
DATE: AUGUST 23, 2023

SHEET: 4 OF 5

**ASSESSMENT DIAGRAM OF
 WOODS COVE UTILITY UNDERGROUND ASSESSMENT DISTRICT NO. 2014-02
 CITY OF LAGUNA BEACH, COUNTY OF ORANGE
 STATE OF CALIFORNIA**



ASSESSMENT NO.	ASSESSORS PARCEL NUMBER	ASSESSMENT NO.	ASSESSORS PARCEL NUMBER
269	644-283-11	316	656-123-13
270	644-283-03	317	656-125-27
271	644-285-01	318	656-125-03
272	644-285-02	319	656-125-25
273	644-283-10	320	656-125-04
274	644-283-12	321	656-111-03
275	895-160-01	322	656-111-04
276	895-160-02	323	656-111-07
277	895-160-03	324	656-111-08
278	895-160-04	325	656-125-24
279	895-160-05	326	656-125-23
280	895-160-06	327	656-125-22
281	895-160-07	328	656-112-13
282	895-160-08	329	656-112-14
283	895-160-09	330	656-112-10
284	895-160-10	331	656-112-15
285	895-160-11	332	656-112-01
286	895-160-12	333	656-112-02
287	895-160-13	334	656-125-21
288	895-160-14	335	933-770-24
289	895-160-15	336	656-112-12
290	644-283-08	337	933-770-23
291	644-283-07	338	656-112-06
292	644-283-04	339	656-112-07
293	644-283-05	340	656-112-08
294	644-283-06	341	656-112-09
295	644-285-19	342	656-125-20
296	644-285-18	343	656-125-19
297	644-285-17	344	656-125-18
298	644-285-16	345	656-125-17
299	644-285-15	346	656-113-04
300	656-111-02	347	656-113-03
301	656-111-06	348	656-113-02
302	895-290-01	349	656-113-01
303	895-290-02	350	656-126-18
304	895-290-03	351	656-126-17
305	895-290-04	352	656-126-16
306	895-290-05	353	656-126-24
307	895-290-06	354	656-126-23
308	895-290-07	355	656-126-26
309	895-290-08	356	656-126-25
310	895-290-09	357	656-126-07
311	895-290-10	358	656-126-08
312	895-290-11	378	644-285-14
313	656-125-28	379	656-113-10
314	656-125-01	380	656-126-13
315	656-125-02		



- LEGEND:**
- ASSESSMENT DISTRICT BOUNDARY
 - ASSESSORS PARCEL LINE
 - ASSESSMENT NO.

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DATE: AUGUST 23, 2023 SHEET: 5 OF 5