

Engineer's Report

Tustin Landscape and Lighting Reassessment District 2025

Fiscal Year 2026-27

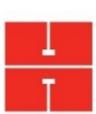
September 3, 2025

Prepared for:



City of Tustin
300 Centennial Way
Tustin, CA 92780

Prepared by:



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ENGINEER'S REPORT

TUSTIN LANDSCAPE AND LIGHTING REASSESSMENT DISTRICT 2025

The undersigned respectfully submit the enclosed report as directed by the City Council. The undersigned certifies that he or she is a Professional Engineer, registered in the State of California.

DATED: September 3, 2025

Harris & Associates



BY: Alison Bouley, P.E.
R.C.E. No. C61383

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed in the office of the City Clerk on the _____ day of _____, 2025.

City of Tustin
Orange County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll thereto attached, was approved and confirmed by the City Council of the City of Tustin, California, on the _____ day of _____, 2025.

_____, City Clerk,
City of Tustin
Orange County, California

By _____

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Introduction

Overview

This report, prepared for the City of Tustin (the “City”), sets forth findings and engineering analysis to levy assessments in the proposed Tustin Landscape and Lighting Reassessment District 2025 (the “Proposed District” or the “District”) for the 2026-27 fiscal year. If approved by the District property owners through a mailed protest balloting process, the Proposed District shall replace the existing Tustin Landscape and Lighting District (the “Existing District”).

The Existing District was formed in 1985. In 1997, the property owners approved an assessment increase that included an annual inflation adjustment based on the Consumer Price Index (“CPI”). Property in the Existing District has been assessed based on the approved maximum assessment rates, as escalated by CPI every year since. Despite the annual adjustment for inflation, the rise in annual service costs has significantly outpaced the rise in annual revenue and the resulting deficit is over \$500,000 annually.

In 2009, the City Council approved the use of remaining funds from Reassessment District No. 95-1 (“RAD 95-1”) to offset the annual deficits in the Existing District. RAD 95-1 no longer has sufficient funds to cover the annual landscape rehabilitation projects.

In 2021, proceedings were initiated to revise the assessments in order to cover the additional expense of ongoing plant replacement and irrigation repairs. A Public Hearing was conducted, ballots were tabulated and there was a majority protest which did not allow for any changes to the assessment methodology of the Existing District. As a result, the assessment methodology has remained the same and landscape maintenance levels have been greatly reduced.

The Proposed District would generate the additional revenue that is needed to properly align the District’s annual revenue and with its expenditures so that the District can restore and maintain the level of service previously provided within the District. Some of the services that will be reinstated include restoring irrigation services to various areas, annual landscape rehabilitation and refurbishments, storm work, regular tree trimming, removals and plantings, and arborist services with pest and disease monitoring and treatment.

District Boundaries

The Proposed District shall serve the Tustin Ranch area of the City that is bounded by Browning Avenue, Irvine Boulevard, Jamboree Road (formerly Myford Road) and the I-5 Freeway, which are the same boundaries of the Existing District. The Assessment Diagram/Boundary Map for the Proposed District is included in Appendix C.

District Improvements

The purpose of the Proposed District is to provide for the maintenance, and servicing (the “Services”) of certain street lighting and landscaping improvements (the “Improvements”) in the District area. The Improvements consist solely of parkway landscaping, trail landscaping, slope landscaping, arterial and collector street lighting, and local residential street lighting in public rights-of-way and dedicated easements. Parks and median islands in roadways are not part of the Improvements. Detailed descriptions of the Improvements and Services are provided in Section 1 and the Landscape Maintenance Exhibit of the District for the 2026-27 fiscal year is included in Appendix C.

Background of Assessments

Landscape & Lighting Act

The Existing District was originally formed under the authority of Section 22500 of the California Streets and Highway’s Code (the “Act”). As defined in the Landscape and Lighting Act of 1972, an “assessment district shall consist of all territory which, as determined by the legislative body, will benefit by the improvements that are to be assessed to apportion the costs thereof” and “may consist of all or any part of the territory” within the City. The Act also states that the “assessment district may consist of contiguous or noncontiguous areas” and that the “improvements in one area need not be of benefit to other areas”. The types of improvements that may be maintained, and incidental expenses that may be funded using assessment revenues are defined in the Act.

Proposition 218

In 1996, California voters approved Proposition 218, the Right to Vote on Taxes Act. Proposition 218 amended the California Constitution by adding Article XIIC and Article XIID, which affect the ability of local government to levy and collect existing and future taxes, assessments, and property-related fees and charges. Proposition 218 requires that any new or revised assessment district, or any increase to an existing assessment, be supported by an Engineer’s Report prepared by a registered professional engineer licensed in the State of California. Since the adoption in 1996, Proposition 218 has been and is likely to continue to be the subject of ongoing litigation, judicial interpretation, constitutional amendment, and statutory clarification.

Intent of Report

The intent in making a reassessment of the Existing District and forming the Proposed District is to secure the long-term financial sustainability of the District in compliance with the Act, the requirements of Proposition 218, and the legal landscape that exists today.

Case Law Review

We have reviewed the existing Improvements and Services being provided and the boundaries of the District. In determining assessments for the Proposed District, this Report identifies, details and addresses the following legal requirements:

- Clearly identify and state the special benefit received from improvements and services.
Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority
- Identify and remove from the assessments any general benefits.
Beutz v. County of Riverside
- Assess parcels based on special benefit received from improvements and services rather than the costs to provide those improvements and services.
Town of Tiburon v. Bonander
- Assess parcels owned by public agencies that benefit from improvements to be funded.
Golden Hills Neighborhood Association v. City of San Diego

The following is a summary of these court cases:

Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority. In July of 2008, the California Supreme Court issued a ruling on the above titled case that provided legal guidance clarifying the requirements of Proposition 218. Some of the most important elements of the ruling are summarized below:

- Benefit assessments are for special, not general benefit.
- The services and/or improvements funded by assessments must be clearly defined.
- Special benefits are directly received by and provide a direct advantage to property within an assessment district.
- The courts opined that Proposition 218 made any challenge to assessments a constitutional issue, which means the courts will take an active role in reviewing challenges to assessments.

Town of Tiburon v. Bonander. In December of 2009, the 1st District Court of Appeal overturned an assessment approved by property owners to place overhead utility lines underground in an area of the Town of Tiburon. The court invalidated the assessment on the grounds that the assessments had been apportioned to assessed property based in part on the costs assigned to specific zones or areas within the boundaries of the district, instead of apportioning the costs based upon proportional special benefit. This means that the cost associated with improvements and services for any parcel doesn't matter when apportioning such cost to the parcel, only special benefits matter when apportioning such cost.

Beutz v. County of Riverside. In May of 2010, the 4th District Court of Appeal issued a decision on an appeal to a ruling of the above titled case. This decision overturned an assessment for park maintenance, primarily because the general benefits associated with improvements and services were not clearly calculated, quantified, nor separated from the special benefits.

Golden Hills Neighborhood Association v. City of San Diego. In September 2011, the San Diego Court of Appeal issued a decision on the appeal of the above referenced case. This decision overturned an assessment for street and landscaping maintenance in a neighborhood in San Diego, California. The court identified two primary reasons for its decision. First, like in the Beutz case, the court found the general benefits associated with the services were not explicitly calculated, quantified, nor separated from special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Proposition 218 Compliance Process

Proposition 218 requires property owner approval of any proposed new or increasing assessments. For the Proposed District to comply, notices and assessment ballots shall be mailed to District property owners, starting a required minimum 45 day voting period that is culminates at a public hearing (the "Public Hearing").

The assessment ballots shall be tabulated upon closing of the Public Hearing with the weight of each parcel's vote equal to its proposed assessment amount, meaning one dollar equals one vote. Only ballots that are received by the close of the Public Hearing shall be counted. If the weighted vote from received ballots that are opposed to the Proposed District and assessments is greater than the weighted vote from received ballots that are in favor of the Proposed District and assessments, a majority protest exists, the Proposed District may not be formed and the Existing District shall continue. If the weighted vote from received ballots that are in favor of the Proposed District and assessments is greater than or equal to the weighted vote from received ballots that are opposed to the Proposed District and assessments, there is no majority protest and

the City Council may authorize formation of the Proposed District and dissolution of the Existing District.

The notice to property owners shall include a provision to account for inflation (the “Annual Inflation Factor”) which will be implemented after the 5 year incremented increase outlined in this report. After the 5 year period, the maximum assessment rates will be increased each year by 3% plus the Consumer Price Index (“CPI”). If approved, it will not be necessary to hold a Proposition 218 assessment ballot proceeding after the 5 year period in which there is a proposed increase in assessments as long as the proposed increase is not greater than the 3% plus CPI increase for that year. See Annual Inflation Adjustment under Section 4 below for a detailed description.

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CITY OF TUSTIN
FISCAL YEAR 2026-27
ENGINEER'S REPORT
PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE
AND ARTICLE XIID OF THE
CALIFORNIA CONSTITUTION

Pursuant to Part 2 of Division 15 of the Streets and Highways Code of the State of California (the 1972 Act), Article XIID of the California Constitution and in accordance with the Resolution of Initiation adopted by the City Council of the City of Tustin, State of California, in connection with the proceedings for:

TUSTIN LANDSCAPE AND LIGHTING REASSESSMENT DISTRICT 2025

hereinafter referred to as the "District", I, Alison Bouley, P.E., the authorized representative of Harris & Associates, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of five (5) sections as follows:

SECTION 1
PLANS AND SPECIFICATIONS

Plans and specifications for the Improvements are as set forth on the lists thereof, are on file in the Office of the City Engineer and are incorporated herein by reference.

SECTION 2
ESTIMATE OF COST

The estimated cost of the proposed Services, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.

SECTION 3

ASSESSMENT DIAGRAM

The diagram of the District showing the exterior boundaries of the District, the boundaries of benefit areas within the District and the lines and dimensions of each lot or parcel of land located in the District is on file in the Office of the City Engineer and is incorporated herein by reference.

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Orange (the “Assessor”) for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

SECTION 4

ASSESSMENT

The assessment, including the method of apportionment of assessments and the assessment calculations, indicate the proposed assessment of the net amount of the costs and expenses of the improvements to be assessed upon the several lots and parcels of land within the District in proportion to the estimated special benefits to be received by such lots and parcels.

SECTION 5

ASSESSMENT ROLL

An assessment of the estimated cost of the improvements on each benefited lot or parcel of land within the District (the “Assessment Roll”), is on file in the Office of the City Clerk and incorporated herein by reference.

The Assessment Roll includes the names and addresses of the owners of real property within this District, as shown on the last equalized roll of the Assessor, is keyed to the records of the Assessor, which are incorporated herein by reference.

Section 1 **Plans and Specifications**

DESCRIPTION OF IMPROVEMENTS

TUSTIN LANDSCAPE AND LIGHTING REASSESSMENT DISTRICT 2025 FISCAL YEAR 2026-27

District Improvements

The plans and specifications for the Improvements, showing the general nature, location and the extent of the Improvements to be serviced and maintained, are on file in the office of the City Engineer and are by reference herein made a part of this report. District Improvements are generally described as follows:

Landscaping Improvements

Landscaping Improvements include but are not limited to: landscaping, planting, shrubbery, trees, irrigation systems, hardscapes, fixtures, sidewalk maintenance resulting from landscape growth and appurtenant improvements, in public rights-of-way, parkways, and dedicated easements within the boundaries of said District.

Landscaping by Improvement Type

The landscaping includes parkway, slope and trail landscaping in the Tustin Ranch area, specifically:

Parkway Landscaping

- The southerly side of Bryan Avenue between Browning Avenue and Tustin Ranch Road
- The northerly side of Bryan Avenue between Browning Avenue and Jamboree Road, excepting that portion adjacent to the SCE substation
- The easterly side of Browning Avenue between the northerly corner of Tract No. 13094 (southerly of Bent Twig Lane) and El Camino Real, including area from APN 500-201-02 for a future overcrossing, but excepting that portion adjacent to the SCE substation
- The westerly side of Tustin Ranch Road between the Santa Ana I-5 Freeway and Jamboree Road, excepting that portion between the northerly boundary of Tract No. 16782 (~350 feet northerly of Rawlings Way) and Portola Parkway.
- The easterly side of Tustin Ranch Road between Bryan Avenue and Jamboree Road, excepting that portion adjacent to Heritage Park between Heritage Way and Kinsman Circle, that portion adjacent to the Golf Course northerly and southerly of the main

entrance, and that portion adjacent to the Citrus Ranch Park site at Tustin Ranch Road and Portola Parkway

- The southerly side of Irvine Boulevard between the westerly boundary of Tract No. 13053 and the easterly boundary of Tract No. 13038 (± 630 feet easterly of Myford Road)
- The northerly side of Irvine Boulevard between the westerly City limits and Jamboree Road
- The westerly side of Jamboree Road from Bryan Avenue northerly 1,100 feet to the northerly boundary of Tract No. 13030
- The westerly side of Jamboree Road between Irvine Boulevard and the northerly City limits, except that portion adjacent to the Tustin Sports Park
- The easterly side of Jamboree Road between the northerly City limits and Tustin Ranch Road
- The northerly and southerly sides of La Colina Drive between Tustin Ranch Road and the westerly City limits
- The northerly and southerly sides of Portola Parkway between Jamboree Road and Tustin Ranch Road

Slope Landscaping

- The westerly side of Jamboree Road between the northerly City limits and 600 feet southerly
- The easterly side of Jamboree Road between the northerly City limits and Tustin Ranch Road, including the slopes granted to the City by the Transportation Corridor Agency per Instrument No. 1999048101 recorded January 22, 1999

Trail Landscaping

- The equestrian/hiking trail from Peters Canyon Regional Park to Tustin Ranch Road / Portola Parkway
- The paseo for public access between Tract No. 14366 and Tract No. 14576 from Jamboree Road to Pioneer Road

The estimated total landscaping area of the District is 64 acres. The Landscape Maintenance Exhibit for the District for the 2026-27 fiscal year is provided in Appendix C.

Lighting Improvements

Lighting Improvements include but are not limited to: poles, fixtures, bulbs, conduits, conductors, equipment including guys, anchors, posts and pedestals, metering devices and appurtenant improvements as required to provide lighting in public rights-of-way and dedicated easements within the boundaries of said District.

The public lighting system shall be maintained to provide adequate illumination. Electricity for street lights shall be furnished by the Southern California Edison Company, and it shall be adequate for the intended purpose. Rates for power shall be those authorized by the California Public Utilities Commission.

In 2018, the City purchased all the street lights from Edison and converted them from High Pressure Sodium Vapor to Light Emitting Diode (LED). The purchase and LED Conversion was funded through the City's General Fund and Street Lighting Fund.

Lighting by Improvement Type

The street lighting system in the District consists of 760 lights as follows

<u>No.</u>	<u>Type of Light</u>	<u>Lumens</u>
386	Light Emitting Diode (LED)	6,550
374	Light Emitting Diode (LED)	2,900

Since the District is built-out, no additional street lights are anticipated for the District.

District Services

The District shall fund maintenance and servicing costs for the Improvements including, but not limited to, personnel, electrical energy, water, materials, contracting services, and other expenses necessary for the satisfactory operation of the District Improvements.

Maintenance

Maintenance means the furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of the landscaping, public lighting improvements and appurtenant improvements, including repair, removal or replacement of all or part of any of the landscaping, public lighting improvements or appurtenant improvements; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste.

Servicing

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any of the public lighting improvements or appurtenant improvements and the furnishing of electric energy for the public lighting improvements, or for the lighting or operation of landscaping or appurtenant improvements.

Section 2 Estimate of Costs

District Budget

The City's budget for District Services for each of the Service Categories is shown below. The proposed assessment rates will be ramped up over five (5) years, therefore the FY26-27 through FY30-31 budgets are shown. Maintenance and Servicing Costs may include engineering fees, legal fees, printing, mailing, postage, publishing, and any other related costs identified with the district proceedings. District Administration Costs are prorated based on the Budget Amounts and include Orange County’s charge of 0.3% of the assessment for placement on the property tax roll. A detailed breakdown of the proposed 5-year budget can be found in Appendix A of the report.

Table 2-1

Proposed 5 Year Budget - Arterial & Collector Street Lighting					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<u>Direct and Overhead Costs</u>					
District Administration	\$1,458	\$1,396	\$1,388	\$1,358	\$1,387
Maintenance and Servicing - Landscape	\$0	\$0	\$0	\$0	\$0
Maintenance and Servicing - Lighting	\$112,162	\$124,212	\$136,263	\$150,167	\$165,184
SUBTOTAL COSTS	\$113,620	\$125,608	\$137,651	\$151,525	\$166,571
<u>Reserve and General Fund Contribution</u>					
Operating Reserve Fund Addition/(Shortfall)	\$0	\$0	\$0	\$0	\$0
Capital Reserve Fund Addition/(Reduction)	\$0	\$0	\$0	\$0	\$0
General Benefit Contribution - Lighting	(\$46,437)	(\$51,337)	(\$56,258)	(\$61,929)	(\$68,078)
TOTAL ASSESSMENT	\$67,183	\$74,271	\$81,393	\$89,596	\$98,493
Contribution for Special Benefit Outside District	\$0	\$0	\$0	\$0	\$0
Balance to Levy	\$67,183	\$74,271	\$81,393	\$89,596	\$98,493

Note: totals may differ due to rounding

Table 2-2

Proposed 5 Year Budget - Local Residential Lighting					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<u>Direct and Overhead Costs</u>					
District Administration	\$115	\$110	\$109	\$107	\$109
Maintenance and Servicing - Landscape	\$0	\$0	\$0	\$0	\$0
Maintenance and Servicing - Lighting	\$8,838	\$9,788	\$10,737	\$11,833	\$13,016
SUBTOTAL COSTS	\$8,953	\$9,898	\$10,846	\$11,940	\$13,125
<u>Reserve and General Fund Contribution</u>					
Operating Reserve Fund Addition/(Shortfall)	\$0	\$0	\$0	\$0	\$0
Capital Reserve Fund Addition/(Reduction)	\$0	\$0	\$0	\$0	\$0
General Benefit Contribution - Lighting	\$0	\$0	\$0	\$0	\$0
TOTAL ASSESSMENT	\$8,953	\$9,898	\$10,846	\$11,940	\$13,125
Contribution for Special Benefit Outside District	\$0	\$0	\$0	\$0	\$0
Balance to Levy	\$8,953	\$9,898	\$10,846	\$11,940	\$13,125

Note: totals may differ due to rounding

Table 2-3

Proposed 5 Year Budget - Parkway, Slope & Trail Landscaping					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<u>Direct and Overhead Costs</u>					
District Administration	\$13,327	\$13,994	\$14,503	\$15,235	\$15,704
Maintenance and Servicing - Landscape	\$1,025,360	\$1,245,401	\$1,423,727	\$1,684,606	\$1,870,219
Maintenance and Servicing - Lighting	\$0	\$0	\$0	\$0	\$0
SUBTOTAL COSTS	\$1,038,687	\$1,259,395	\$1,438,230	\$1,699,841	\$1,885,923
<u>Reserve and General Fund Contribution</u>					
Operating Reserve Fund Addition/(Shortfall)	\$0	\$0	\$0	\$0	\$0
Capital Reserve Fund Addition/(Reduction)	\$0	\$0	\$0	\$0	\$0
General Benefit Contribution - Landscape	(\$137,145)	(\$165,490)	(\$188,609)	(\$222,186)	(\$246,408)
TOTAL ASSESSMENT	\$901,542	\$1,093,905	\$1,249,621	\$1,477,655	\$1,639,515
Contribution for Special Benefit Outside District	\$ (1,868)	\$ (2,243)	\$ (2,552)	\$ (2,996)	\$ (3,322)
Balance to Levy	\$899,674	\$1,091,662	\$1,247,069	\$1,474,659	\$1,636,193

Note: totals may differ due to rounding

Table 2-4

Proposed 5 Year Budget - All Service Categories					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<u>Direct and Overhead Costs</u>					
District Administration	\$14,900	\$15,500	\$16,000	\$16,700	\$17,200
Maintenance and Servicing - Landscape	\$1,025,360	\$1,245,401	\$1,423,727	\$1,684,606	\$1,870,219
Maintenance and Servicing - Lighting	\$121,000	\$134,000	\$147,000	\$162,000	\$178,200
SUBTOTAL COSTS	\$1,161,260	\$1,394,901	\$1,586,727	\$1,863,306	\$2,065,619
<u>Reserve and General Fund Contribution</u>					
Operating Reserve Fund Addition/(Shortfall)	\$0	\$0	\$0	\$0	\$0
Capital Reserve Fund Addition/(Reduction)	\$0	\$0	\$0	\$0	\$0
General Benefit Contribution	(\$183,582)	(\$216,827)	(\$244,867)	(\$284,115)	(\$314,486)
TOTAL ASSESSMENT	\$977,678	\$1,178,074	\$1,341,860	\$1,579,191	\$1,751,133
Contribution for Special Benefit Outside District	(\$1,868)	(\$2,243)	(\$2,552)	(\$2,996)	(\$3,322)
Total Balance to Levy	\$975,811	\$1,175,831	\$1,339,308	\$1,576,195	\$1,747,811

Note: totals may differ due to rounding

District Funds

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by assessment shall be used only for the purpose as stated herein. The City will make funds available to the District to ensure adequate cash flow and will be reimbursed upon receipt of assessments. Any balance or deficit remaining on July 1 shall be carried over to the next fiscal year. The 1972 Act allows a reserve for cash flow not to exceed 50% of the budget.

The following table provides fund balance projections for the District for the 2026-27 fiscal year:

Table 2-5

DISTRICT FUND BALANCE		
Beginning Fund Balance, 7/1/2026	\$0	equals FY 2025-26 Ending Fund Balance
Projected Revenues, FY 2026-27	\$975,811	equals Total to Assessment
Projected Expenditures, FY 2026-27	(\$1,161,260)	equals Cost of Services
Projected City Contribution, FY 2026-27	\$185,450	equals Special Benefit plus General Benefit
Projected Ending Fund Balance, 6/30/2027	\$0 *	

* The projected ending fund balance is an estimate, any remaining amount will be carried over to the next fiscal year.

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Section 3 Assessment Diagram

An Assessment Diagram for the District is on file in the office of the City Clerk. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the Assessor's maps, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the Assessors' maps for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

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Section 4 **Assessment**

General Discussion

The 1972 Act permits the establishment of assessment districts by cities for the purpose of providing certain public improvements which include the maintenance and servicing of landscaping and lighting improvements.

Street and Highways Code Section 22573 requires that maintenance assessments be levied according to benefit rather than according to assessed value. This section states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

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

The Proposed District utilizes Equivalent Dwelling Unit (“EDU”) methodology to apportion the total amount to be assessed to the parcels in the District. Parcels are assigned to one of three benefit zones (the “Benefit Zones”) based on the nature, location, and extent of District Improvements in proximity to each parcel providing for the apportionment of District costs to District parcels fairly and in proportion to special benefit received by the parcels. EDU methodology and the assignment of parcels to Benefit Zones are discussed in greater detail in this section.

Proposition 218, the "Right to Vote on Taxes Act" which was approved on the November 1996 Statewide ballot and added Article XIID to the California Constitution, requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Additionally, Proposition 218 provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits. Prop. 218 also requires that publicly owned property which benefits from the improvements be assessed. The discussion of general benefit and special benefit that follows addresses these requirements for properly determining the District assessment rates and assessments.

Separation of General and Special Benefit

Proposition 218 requires that General and Special Benefit are identified and analyzed separately in determining parcel assessments. Article XIIIID, Section 4(a) of the California Constitution, states:

“Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel.”

Since District parcels can only be assessed for the special benefits they receive, contributions from other sources are required to pay for costs of services that provide special benefit to parcels outside the District, if any, and to pay for cost of services that provide general benefit, if any.

General Benefit

General benefits from District Services are identified and quantified in order to separate them from special benefits and to remove general benefit costs prior to performing assessment calculations.

Landscaping General Benefit

Tustin Ranch has extensive walkways that are used by people other than property owners. These people receive general benefit from the landscaping. The general benefit cost is separated from special benefit cost and the general benefit amount is quantified by determining the cost of maintaining the minimum level of landscaping that would be provided in the interest of public safety and the protection of property. The baseline level of service would provide for public safety and essential property protection and avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from slope failures.

This baseline level of service would result in a far less visually pleasing environment than what is created by the enhanced levels of services associated with the regular landscape maintenance that is provided in the District. Specific cost items included with baseline services are tree trimming, weed abatement, rodent control and erosion control to be performed a few times or less each year depending on the area.

In developing the estimated general benefit cost of landscaping, analysis of local landscaping costs indicated an estimated cost of \$0.027 per square foot to provide the baseline service level for all landscaping areas in District for FY26-27. The general benefit cost of landscaping is not assessed and must be paid for by a contribution to the District.

Refer to Table 1 in Appendix D for the general benefit cost of landscaping calculation for FY26-27. The general benefit required contribution for FY27-28 through FY30-31 is escalated proportionate to the annual increase in 5 year phased budget.

The 5-year estimated required contribution for landscaping general benefit is detailed in the table below.

Jamboree Road Slopes. The slopes along the easterly side of Jamboree Road are considered to provide general benefit. Therefore, Jamboree Road slope landscaping costs may not be assessed and shall be paid for by a contribution from other sources.

Refer to Table 2 in Appendix D for the Jamboree slopes general benefit cost of landscaping calculation for FY26-27. The 5-year estimated required contribution for landscaping general benefit is detailed in the table below.

Table 4-1

REQUIRED CONTRIBUTION FOR LANDSCAPING GENERAL BENEFIT					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Landscaping General Benefit	\$70,474	\$84,652	\$96,292	\$113,076	\$125,354
Jamboree Slopes Landscaping General Benefit	\$66,671	\$80,838	\$92,317	\$109,110	\$121,054
Total Required Contribution	\$137,145	\$165,490	\$188,609	\$222,186	\$246,408

Lighting General Benefit

Arterial and Collector Lighting. The portion of arterial lighting above what is required to illuminate a typical residential neighborhood is general benefit for vehicular traffic. The typical local light is 2,900 lumens whereas the arterial light is 6,550 lumens, therefore 44.275% (2,900 lumens/6,550 lumens) of illumination from arterial lights provides special benefit and the remaining 55.725% of illumination from arterial lights provides general benefit. A contribution is required for the general benefit portion of the arterial lighting costs and such portion is not included in the assessments for the District parcels. Collector streets within the District do not create a general benefit to the public at large. Rather, they serve the specific function of providing access to and from properties within the District and directly benefit those parcels by connecting local streets to the broader roadway network. Therefore, no general benefit is assigned to the lighting on these roadways.

Refer to Table 3 in Appendix D for the general benefit cost of lighting calculation. The 5 year estimated required contribution for arterial and collector lighting general benefit is detailed in the table below.

Table 4-2

REQUIRED CONTRIBUTION FOR ARTERIAL LIGHTING GENERAL BENEFIT					
	Year 1	Year 2	Year 3	Year 4	Year 5
Arterial and Collector Lighting	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
General Benefit Total Required Contribution	\$46,437	\$51,337	\$56,258	\$61,929	\$68,078

Local Residential Lighting. There are no general benefits provided by the local residential street lights. These lights are within close proximity to the benefiting parcels and provide special benefit to those parcels only as they are located on local residential streets typically used by those residents.

Other Lighting. Lighting at intersections, which is defined as safety lighting, is considered to be the minimum lighting requirement for vehicular safety; therefore, safety lighting represents the general benefit portion of street lighting and is not assessed. Traffic Signals are also considered to provide a general benefit and are not assessed. Costs associated with traffic signals and lights at intersections are not included in the District cost estimate.

Special Benefit

In determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the Improvements and the capital, maintenance and operating costs of the Improvements were considered and analyzed. Due to the District-wide nature of the Improvements, it has been demonstrated and determined that all of the parcels in the District are uniquely benefited by and receive a direct advantage from the Improvements and are conferred a special benefit over and above general benefits by said Improvements in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. As a result, each parcel within the District receives a special and distinct benefit from the Improvements and each parcel in the District is assessed only for their special and distinct benefit from the Improvements.

Landscaping Special Benefit

The District enjoys a higher level of landscaping and streetscapes along its parkways and slopes than the rest of the City of Tustin. The City provides funding for the landscaped medians in the area, so those costs are not assessed. Additionally, a pedestrian and equestrian trail that is linked to the regional trail system is landscaped and beautified and maintained by the District. The landscape Improvements along the arterial and collector streets, parkways, slopes and the regional trail enhance the beauty of the area and provide special benefit to the parcels in the District.

The specialized benefits associated with landscaping are specifically:

- Improved aesthetic appeal of properties providing a positive representation of the area and properties.
- Enhanced desirability of properties through association with the improvements.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire protection.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Enhanced quality of life through well-maintained green belts and landscaped areas.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties through well-maintained surrounding and amenities.
- Enhanced environmental quality of the parcels by providing oxygenation and attenuating noise.

Exception. The Tustin Marketplace, Tustin Annex and Tustin Auto Center are excluded from District landscaping assessments because they maintain the landscaping that is adjacent to their properties. The maintenance level for those landscaping areas is even higher than the level maintained throughout the rest of the District.

Required Contribution for Landscaping Special Benefit to Out of District Parcels

There are 117 parcels located outside of the district along the westerly side of Browning Avenue that derive special benefit from 4.24 acres of landscaping along the exterior of the District on the easterly side of Browning Avenue from El Camino Real to Bent Twig Lane. The special benefit received by these parcels shall be paid for by contribution from other sources and is deducted in determining the assessment that is levied upon the District parcels.

Table 4-3

REQUIRED CONTRIBUTION FOR SPECIAL BENEFIT TO OUT OF DISTRICT PARCELS					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Out of District Total Required Contribution	\$1,868	\$2,243	\$2,552	\$2,996	\$3,322

Refer to Table 4 in Appendix D for the calculation of the portion of landscaping costs that provides special benefit to the out of district parcels for FY26-27. The landscaping costs that provides special benefit to the out of district for FY27-28 through FY30-31 is escalated proportionate to the annual increase in 5 year phased budget.

Details regarding the property outside of the District that receives such special benefit is provided in Table 1 and 2 in Appendix E.

Lighting Special Benefit

The special benefits of street lighting include safety, security of property, improvements, and goods, specifically:

- Mitigates property damage due to criminal activity
- Serves as deterrent to graffiti and vandalism
- Alleviates the fear of crime, which increases the desirability of property
- Improves nighttime visibility for the local access of emergency vehicles. Promotes business and industry

In determining the proportionate special benefit derived by each identified parcel, the proximity of the parcel to the lighting Improvements and the capital, maintenance and operating costs of said Improvements were considered and analyzed. Due to the District-wide nature of the lighting Improvements, it has been demonstrated and determined that all of the parcels in the District are uniquely benefited by and receive a direct advantage from said lighting Improvements and are conferred upon a special benefit over and above general benefits by said lighting Improvements in a way that is particular and distinct from its effect on other parcels and that real property in general and the public at large do not share. As a result, each parcel within the District receives a special and distinct benefit from the Improvements.

Arterial and Collector Lighting (ACLT). The local portion of street lighting on the arterial and collector streets provides special and direct benefits to all properties within the District, as these lighting benefits are directly related to the positive enhancement of the Community and therefore increase safety and security and property desirability. All properties within the District receive a special benefit from lighting on the arterials and collectors.

Local Residential Lighting (“LRLT”). Many of the residential units in the District have private street lighting systems directly adjacent to their homes. This lighting is usually provided by a Home Owners Association, and payment for the lights are usually made through association dues or assessments and the parcels are not assessed by the District. Parcels that have local residential street lighting provided by the City receive special and direct local lighting benefit and are assessed for those local lights. There are 91 local residential lights. The cost for these lights is assessed only to benefiting parcels based on the special and direct benefits to those properties.

HOA Lighting. Properties that are adjacent to private streets pay for their local private street lights through their Home Owners Association fees and are not assessed by the District.

Other Lighting. Street lights that are adjacent to the District do not provide special benefit to parcels in the District. Street lights on the east side of Jamboree Road, north of the I-5 Freeway,

which provide benefit to the property on the east side of Jamboree, are not included in this District and are not assessed.

Total Required Contribution General and Special Benefit

The total required contribution for general benefit and special benefit to parcels outside the district is shown in the table below. Refer to Table 5 in Appendix D for details.

Table 4-4

TOTAL REQUIRED CONTRIBUTION FOR GENERAL AND SPECIAL BENEFIT					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Total Required Contribution for General Benefit	\$183,582	\$216,827	\$244,867	\$284,115	\$314,486
Total Required Contribution for Special Benefit*	\$1,868	\$2,243	\$2,552	\$2,996	\$3,322
Total Required Contribution for General and Special Benefit	\$185,450	\$219,070	\$247,419	\$287,111	\$317,808

* Required Contribution for Special Benefit to Out of District Parcels
 Note: totals may differ due to rounding

Equivalent Dwelling Unit Methodology

Since the assessment will be levied against parcels of property as shown on the tax roll, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread just by parcel, not considering land use or parcel size, a single-family parcel could be paying the same as a 50-unit apartment parcel or a large commercial establishment in a similar zone and this would not be equitable. Therefore, Equivalent Dwelling Unit methodology is used to allocate assessments.

The single-family residential lot has been selected as the basic unit for calculation of assessments and is defined as one (1) EDU. The EDU methodology is used to calculate the EDU for other residential land uses and for non-residential parcels. Parcels containing apartments are assigned EDU's based on the number of dwelling units on each parcel of land and non-residential parcels are converted based on the lot size of each parcel of land.

The EDU methodology is seen as the most appropriate and equitable method of spread for landscaping and lighting districts, as the benefit to each parcel from the Improvements are apportioned as a function of land use type and size.

EDU Factors by Land Use

Single Family Residential. Parcels zoned for single family residential (“SFR”) uses are assessed 1 EDU per dwelling unit. Parcels designated as SFR land-use shall be assessed 1 EDU per dwelling unit, including vacant subdivided residential lots and vacant land zoned for single family residential uses with a tentative or final tract map.

Multiple Family Residential. Multiple-residential (including condominiums) land use equivalencies are determined based on the number of dwelling units on each parcel. Based on

population density data from representative cities in Southern California and typical size of structure relative to the typical single-family residence, the EDU factor for multi-family residential property, including condominiums, is assigned 0.75 EDU per dwelling unit. This includes vacant multi-family residential parcels zoned for multiple-residential uses with a tentative or final tract map.

Non-Residential. In converting non-residential properties to EDU's, the factor used is the City of Tustin's typical standard single family residential lot area and the number of lots that could be subdivided into an acre of land. All properties that are developed for non-residential uses are therefore assigned 6 EDU per acre. These include commercial, industrial, church, school and other non-residential uses.

Golf Course Property. Golf course parcels containing the clubhouse are considered developed commercial property and therefore assigned 6 EDU per acre. Golf course parcels that contain the course greens are also considered developed commercial property, but the development is at a lower level. Therefore, golf course parcels are assessed at a rate between developed and vacant land, at twice the rate of vacant parcels with no development designation, which is 2.0 EDU/acre x 2 = 4 EDU per acre.

Public Property. Article XIID of the California Constitution requires that all benefiting properties be assessed for their fair share of the special benefit including properties that are owned by a public agency. Public properties with residential use are assigned EDU's based on the type of residential use in the same manner as described above. Public properties with non-residential land uses (such as schools and fire stations) shall be assessed the same as private property with the same designation.

Public park parcels are assigned 2 EDU's per acre due to the passive nature of the parks.

Exception. Peters Canyon Regional Park is a large, natural, open space park with very few facilities, which straddles the cities of Orange and Tustin and a portion of unincorporated county area. The park has many access points around its perimeter and one is within the Tustin Ranch area. This park receives a very small amount of benefit relative to its size, and it seems reasonable to compare it to other existing parks within Tustin Ranch. In assigning EDU to Peters Canyon Regional Park, the acreage is adjusted to 6.26 acres based on the average size of developed parks in the City of Tustin including, five public parks (Camino Real, Cedar Grove, Heritage, Laurel Glen, and the Tustin Sports Park) and two private parks. Therefore this parcel is assigned 2 EDU's per acre multiplied by 6.26 acres for a total of 12.52 EDU's.

Exempt Property. Excepted from the assessment shall be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public drainage, public easements and rights-of-ways, public greenbelts and parkways. Also excepted from

assessment are utility rights-of-way, common areas (such as in condominium complexes), landlocked parcels, unbuildable parcels vacated by the City, and parcels designated on Tract or Parcel Maps for landscaping. These properties are exempt because they do not generate a direct special benefit from the improvements or services funded by the assessments, or because they are publicly owned and maintained for the benefit of the community at large

A list of public properties and exceptions that receive benefit is included in Appendix B.

Table 4-5

EQUIVALENT DWELLING UNIT FACTORS BY LAND USE	
Land Use	EDU Factor
Single Family Residential	1.0 EDU per dwelling unit
Multi-family Residential	0.75 EDU per dwelling unit
Non-Residential	6.0 EDU per acre
Golf Course Greens	4.0 EDU per acre
Public Parks	2.0 EDU per acre

Benefit Areas

All parcels in the District are assigned to one of the following benefit areas based on which Services are providing special benefit:

- Benefit Area A** - All parcels that receive special benefit from:
 - Arterial and Collector Street Lights only.
- Benefit Area B** - All parcels that receive special benefit from:
 - Arterial and Collector Street Lights
 - Parkway, Slope and Trail Landscaping.
- Benefit Area C** - All parcels that receive special benefit from:
 - Arterial and Collector Street Lights
 - Local Residential Street Lights
 - Parkway, Slope and Trail Landscaping.

The following table provides the total EDU for each Benefit Area of the District:

Table 4-6

EDU BY BENEFIT AREA				
Benefit Area	Parcels	Dwellings	Acres	EDU's
A	41	--	151.863	911.178
B	5,294	7,357	305.323	7,321.416
C	369	369	0.000	369.000
Total	5,704	7,726	457.186	8,601.594

EDU by Service Category

Arterial and Collector Lighting

The following table shows the number of parcels, dwellings, acres and total EDU's for each land use classification that receives arterial and collector lighting benefit for the 2026-27 fiscal year:

Table 4-7

ARTERIAL & COLLECTOR LIGHTING BENEFIT				
Land Use	Parcels	Dwellings	Acres	EDU's
Single Family Residential	2,626	2,626		2,626.000
Multi-family Residential	2,974	5,100		3,825.000
Non-Residential	60		184.487	1,106.922
Schools	10		48.573	291.438
Golf Course	12		151.991	607.964
Public Parks	22		72.135 *	144.270
Total	5,704	7,726	457.186	8,601.594

*this includes Peters Canyon Regional Park's adjusted acreage

Local Residential Lighting

The following table shows the number of parcels, dwellings, acres and total EDU for each land use classification that receives local residential lighting benefit for the 2026-27 fiscal year:

Table 4-8

LOCAL RESIDENTIAL LIGHTING BENEFIT			
Land Use	Parcels	Dwellings	EDU's
Single Family Residential	369	369	369.000

Parkway, Slope and Trail Landscaping

The following table shows the number of parcels, dwellings, acres and total EDU for each land use classification that receives landscaping benefit for the 2026-27 fiscal year:

Table 4-9

PARKWAY, SLOPE & TRAIL LANDSCAPING BENEFIT				
Land Use	Parcels	Dwellings	Acres	EDU's
Single Family Residential	2,626	2,626		2,626.000
Multi-family Residential	2,974	5,100		3,825.000
Non-Residential	19	0	32.624	195.744
Schools	10	0	48.573	291.438
Golf Course	12		151.991	607.964
Public Parks	22	0	72.135 *	144.270
Total	5,663	7,726	305.323	7,690.416

*this includes Peters Canyon Regional Park's adjusted acreage

Service Category Costs

The 5-year estimated cost for the for each Service Category detailed in Section 2 of this report is summarized in the table below.

Table 4-10

SERVICE CATEGORY COSTS					
Service Category	Year 1 FY26-27	Year 2 FY27-28	Year 3 FY28-29	Year 4 FY29-30	Year 5 FY30-31
ACLT - Arterial & Collector Lighting	\$67,183	\$74,271	\$81,393	\$89,596	\$98,493
LRLT - Local Residential Lighting	\$8,953	\$9,898	\$10,846	\$11,940	\$13,125
PSTL - Pkwy, Slope & Trail Landscape	\$899,674	\$1,091,662	\$1,247,069	\$1,474,659	\$1,636,193

Assessments

Maximum Assessment Rates

The maximum assessment rates are calculated by dividing the total service category cost shown in the previous table based on the EDU for each service category.

Table 4-11

ACLT - Arterial & Collector Lighting		
EDU's:	8,601.594	
	Cost of Service	Maximum Assessment Rate
FY26-27	\$67,183	\$7.81 / EDU
FY27-28	\$74,271	\$8.63 / EDU
FY28-29	\$81,393	\$9.46 / EDU
FY29-30	\$89,596	\$10.42 / EDU
FY30-31	\$98,493	\$11.45 / EDU

LRLT - Local Residential Lighting		
EDU's:	369.000	
	Cost of Service	Maximum Assessment Rate
FY26-27	\$8,953	\$24.26 / EDU
FY27-28	\$9,898	\$26.82 / EDU
FY28-29	\$10,846	\$29.39 / EDU
FY29-30	\$11,940	\$32.36 / EDU
FY30-31	\$13,125	\$35.57 / EDU

PSTL - Pkwy, Slope & Trail Landscape		
EDU's:	7,690.416	
	Cost of Service	Maximum Assessment Rate
FY26-27	\$899,674	\$116.99 / EDU
FY27-28	\$1,091,662	\$141.95 / EDU
FY28-29	\$1,247,069	\$162.16 / EDU
FY29-30	\$1,474,659	\$191.75 / EDU
FY30-31	\$1,636,193	\$212.76 / EDU

The table below summarizes the maximum assessment per EDU for each Service Category:

Table 4-12

MAXIMUM ASSESSMENT RATES						
Service Category	EDU's	Year 1 FY26-27	Year 2 FY27-28	Year 3 FY28-29	Year 4 FY29-30	Year 5 FY30-31
ACLT - Arterial & Collector Lighting	8,601.59	\$7.81	\$8.63	\$9.46	\$10.42	\$11.45
LRLT - Local Residential Lighting	369.00	\$24.26	\$26.82	\$29.39	\$32.36	\$35.57
PSTL - Pkwy, Slope & Trail Landscape	7,690.42	\$116.99	\$141.95	\$162.16	\$191.75	\$212.76

Annual Inflation Adjustment

There is a provision for inflation (the “Annual Inflation Factor”), which allows the maximum assessment rates to be increased each year after the 5-year period based on an Inflation Factor. The Inflation Factor shall be 3% plus the annual change from December to December in CPI for all Urban consumers for the Los Angeles, Long Beach and Anaheim areas (Los Angeles-Long Beach-Anaheim, CA, CPI-U).

Assessment Summary

As discussed previously, each benefit area assessment rate is a combination of the service category cost per EDU. The maximum assessment rates per benefit area are fixed rates that increase based on the 5 year phased budget provided by the City. After the 5 year period, the maximum assessment rates will increase based annual inflation adjustment described above. The proposed assessed rates for each Benefit Area are equal to or less than the maximum allowable rates.

The following table summarizes the calculated assessment rates and the maximum assessment rates for each Benefit Area:

Table 4-13

ASSESSMENT RATE SUMMARY						
Benefit Area	Current	Year 1 FY26-27	Year 2 FY27-28	Year 3 FY28-29	Year 4 FY29-30	Year 5 FY30-31
Benefit Area A (ACLT)	\$7.58	\$7.81	\$8.63	\$9.46	\$10.42	\$11.45
Benefit Area B (ACLT + PSTL)	\$106.97	\$124.80	\$150.58	\$171.62	\$202.17	\$224.21
Benefit Area C (ACLT + PSTL + LRLT)	\$140.01	\$149.06	\$177.40	\$201.01	\$234.53	\$259.78

I, Alison Bouley, P.E. the authorized representative of Harris & Associates, the duly appointed Assessment Engineer, am of the opinion that the assessments have been apportioned in accordance with the estimated special benefit derived by each parcel and that the assessments do not exceed the reasonable cost of the proportional special benefit, per the assessment apportionment methodology approved by the City Council and the property owners within the assessment district via a property owner balloting proceeding in 2025 per the provisions of Article XIID of the California Constitution.

DATED: September 3, 2025

Harris & Associates



By: _____

Alison Bouley, P.E.
ASSESSMENT ENGINEER
R.C.E. No. C61383

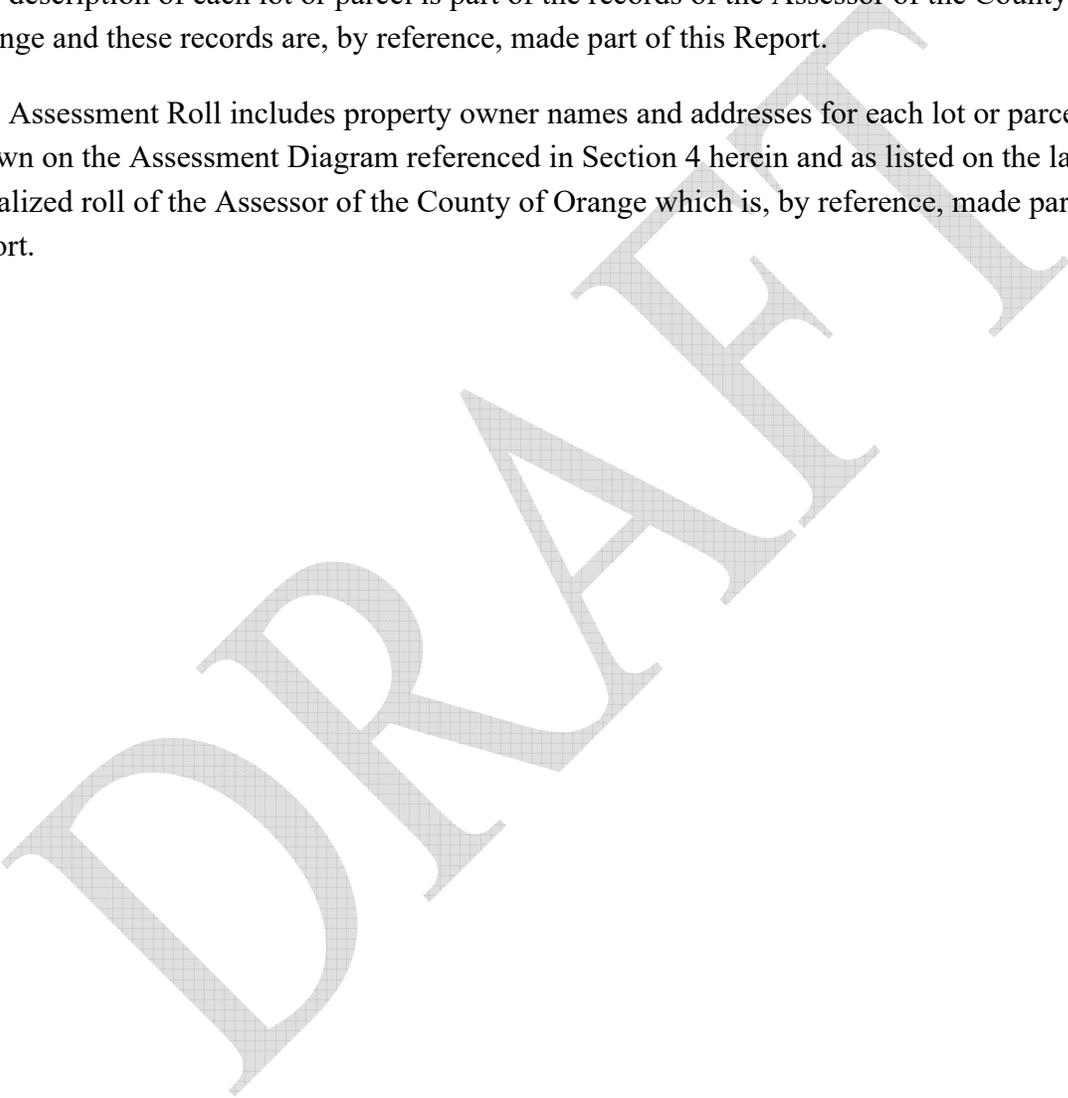
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Section 5 Assessment Roll

The Assessment Roll is a listing of the proposed assessment and the amount of assessment for Fiscal Year 2026-27 through Fiscal Year 2030-31 apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, and contained in the Assessment Roll on file in the office of the City Clerk of the City of Tustin, which is incorporated herein by reference.

The description of each lot or parcel is part of the records of the Assessor of the County of Orange and these records are, by reference, made part of this Report.

The Assessment Roll includes property owner names and addresses for each lot or parcel, as shown on the Assessment Diagram referenced in Section 4 herein and as listed on the last equalized roll of the Assessor of the County of Orange which is, by reference, made part of this report.



Appendix A: Budget Detail

Budget Detail Table							
Description	Detail	Current	Year 1 FY26-27	Year 2 FY27-28	Year 3 FY28-29	Year 4 FY29-30	Year 5 FY30-31
Architect/Eng Services	Annual Engineer's Report/Dist. Administration	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
	County Collection Charge (0.3% of Assessments)	\$2,500	\$2,900	\$3,500	\$4,000	\$4,700	\$5,200
Landscape Maintenance	Landscape Maintenance Contract (Bimonthly maintenance)	\$349,461	\$356,308	\$446,688	\$545,903	\$739,529	\$857,811
	Irrigation Repairs	\$88,616	\$104,535	\$113,436	\$122,533	\$131,231	\$140,279
	Annual Landscape Rehab (Refurbishments) Project	\$0	\$50,000	\$120,000	\$130,000	\$140,000	\$150,000
Tree Trimming Contract	Tree Trimming (2 year cycle)	\$157,650	\$162,000	\$168,000	\$175,000	\$182,000	\$189,280
	Tree Removals (15 per year)	\$0	\$39,000	\$41,000	\$42,000	\$44,000	\$45,760
	Tree Planting (20 per year)	\$0	\$0	\$0	\$20,000	\$20,000	\$21,000
	Arborist Services, Pest, Disease Monitoring and Treatment	\$0	\$44,000	\$46,000	\$48,000	\$50,000	\$52,000
	Tree Watering Services	\$0	\$23,000	\$24,000	\$25,000	\$26,000	\$27,040
Street Light Energy	Street Lights - Arterial & Collector	\$92,696	\$112,162	\$124,212	\$136,263	\$150,167	\$165,184
	Street Lights - Local	\$7,304	\$8,838	\$9,788	\$10,737	\$11,833	\$13,016
Electric	Irrigation	\$9,179	\$9,977	\$10,771	\$10,602	\$11,358	\$11,830
Water	IRWD Service Areas	\$161,772	\$173,441	\$199,713	\$218,473	\$239,244	\$262,982
Browning from ECR to Bent Twig Annual Landcape Maintenance	Regular Landscape Maintenance	\$34,539	\$43,052	\$51,713	\$58,824	\$69,077	\$76,578
	Irrigation Repairs	\$4,384	\$5,465	\$6,564	\$7,467	\$8,769	\$9,721
	Water	\$10,878	\$13,559	\$16,287	\$18,527	\$21,756	\$24,118
	Electrical	\$821	\$1,023	\$1,229	\$1,398	\$1,642	\$1,820
Total Budget		\$931,800	\$1,161,260	\$1,394,901	\$1,586,727	\$1,863,306	\$2,065,619

Note: 5 year budget provided by the City in order to phase in services and improvements to restore and maintain the level of service for the District while minimizing the annual assessment increases.

Appendix B: Government Parcels

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GOVERNMENT PARCELS

APN	Benefit Area	Current Landuse	Acres	DU's	Assessment					Owner	Comments	
					FY25-26	Year 1 FY 26-27	Year 2 FY 27-28	Year 3 FY 28-29	Year 4 FY 29-30			Year 5 FY 30-31
104-290-38	B	PRK	6.26	0	\$ 1,339.26	\$ 1,562.50	\$ 1,885.26	\$ 2,148.68	\$ 2,531.17	\$ 2,807.11	COUNTY OF ORANGE	PETERS CANYON PARK
500-203-01	B	PRK	4.251	0	\$ 909.46	\$ 1,061.05	\$ 1,280.23	\$ 1,459.11	\$ 1,718.85	\$ 1,906.23	CITY OF TUSTIN	CAMINO REAL PARK
500-221-07	B	PRK	3.6	0	\$ 770.18	\$ 898.56	\$ 1,084.18	\$ 1,235.66	\$ 1,455.62	\$ 1,614.31	CITY OF TUSTIN	HERITAGE PARK
500-221-10	B	PRK	1.358	0	\$ 290.53	\$ 338.96	\$ 408.98	\$ 466.12	\$ 549.09	\$ 608.95	CITY OF TUSTIN	HERITAGE PARK
500-233-02	B	PRK	3.008	0	\$ 643.53	\$ 750.80	\$ 905.89	\$ 1,032.47	\$ 1,216.25	\$ 1,348.85	CITY OF TUSTIN	LAUREL GLEN PARK
500-291-26	A	C/I	1.562	0	\$ 71.04	\$ 73.20	\$ 80.88	\$ 88.66	\$ 97.66	\$ 107.31	CITY OF TUSTIN	Gov owned in Froll19, open car storage per aerial
501-095-01	B	PRK	15.275	0	\$ 3,267.93	\$ 3,812.64	\$ 4,600.22	\$ 5,242.99	\$ 6,176.29	\$ 6,849.62	CITY OF TUSTIN	CITRUS RANCH PARK
501-095-08	B	PRK	1.26	0	\$ 269.56	\$ 314.50	\$ 379.46	\$ 432.48	\$ 509.47	\$ 565.01	CITY OF TUSTIN	CITRUS RANCH PARK
501-095-09	B	PRK	0.38	0	\$ 81.30	\$ 94.85	\$ 114.44	\$ 130.43	\$ 153.65	\$ 170.40	CITY OF TUSTIN	CITRUS RANCH PARK
501-112-01	B	SCH	5.81	0	\$ 3,728.97	\$ 4,350.53	\$ 5,249.22	\$ 5,982.67	\$ 7,047.65	\$ 7,815.96	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-112-05	B	PRK	1.8	0	\$ 385.09	\$ 449.28	\$ 542.09	\$ 617.83	\$ 727.81	\$ 807.16	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-06	B	PRK	1.66	0	\$ 355.14	\$ 414.34	\$ 499.93	\$ 569.78	\$ 671.20	\$ 744.38	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-07	B	PRK	0.24	0	\$ 51.35	\$ 59.90	\$ 72.28	\$ 82.38	\$ 97.04	\$ 107.62	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-08	B	PRK	14.23	0	\$ 3,044.37	\$ 3,551.81	\$ 4,285.51	\$ 4,884.31	\$ 5,753.76	\$ 6,381.02	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-12	B	PRK	0.463	0	\$ 99.05	\$ 115.56	\$ 139.44	\$ 158.92	\$ 187.21	\$ 207.62	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-13	B	SCH	1.297	0	\$ 832.44	\$ 971.19	\$ 1,171.81	\$ 1,335.55	\$ 1,573.29	\$ 1,744.80	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-112-14	B	PRK	1.21	0	\$ 258.87	\$ 302.02	\$ 364.40	\$ 415.32	\$ 489.25	\$ 542.59	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-15	B	SCH	0.79	0	\$ 507.04	\$ 591.55	\$ 713.75	\$ 813.48	\$ 958.29	\$ 1,062.76	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-112-16	B	PRK	0.45	0	\$ 96.27	\$ 112.32	\$ 135.52	\$ 154.46	\$ 181.95	\$ 201.79	CITY OF TUSTIN	TUSTIN SPORTS PARK
501-112-17	B	SCH	2.08	0	\$ 1,334.99	\$ 1,557.50	\$ 1,879.24	\$ 2,141.82	\$ 2,523.08	\$ 2,798.14	SCHOOL, TUSTIN UNIFIED DISTRICT	TUSTIN RANCH ELEM. SCHOOL
501-281-35	B	SCH	9.901	0	\$ 6,354.66	\$ 7,413.87	\$ 8,945.36	\$ 10,195.26	\$ 12,010.11	\$ 13,319.42	SCHOOL, TUSTIN UNIFIED DISTRICT	LADERA ELEMENTARY SCHOOL
502-451-24	B	SCH	3.11	0	\$ 1,996.06	\$ 2,328.77	\$ 2,809.82	\$ 3,202.43	\$ 3,772.49	\$ 4,183.76	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-451-25	B	PRK	2.07	0	\$ 442.86	\$ 516.67	\$ 623.40	\$ 710.51	\$ 836.98	\$ 928.23	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-27	B	PRK	2.23	0	\$ 477.09	\$ 556.61	\$ 671.59	\$ 765.43	\$ 901.68	\$ 999.98	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-28	B	SCH	5.07	0	\$ 3,254.03	\$ 3,796.42	\$ 4,580.64	\$ 5,220.68	\$ 6,150.01	\$ 6,820.47	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-451-29	B	SCH	1.08	0	\$ 693.17	\$ 808.70	\$ 975.76	\$ 1,112.10	\$ 1,310.06	\$ 1,452.88	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-451-30	B	PRK	1.53	0	\$ 327.33	\$ 381.89	\$ 460.77	\$ 525.16	\$ 618.64	\$ 686.08	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-31	B	PRK	3.88	0	\$ 830.09	\$ 968.45	\$ 1,168.50	\$ 1,331.77	\$ 1,568.84	\$ 1,739.87	CITY OF TUSTIN	CEDAR GROVE PARK
502-451-32	B	SCH	1.1	0	\$ 706.00	\$ 823.68	\$ 993.83	\$ 1,132.69	\$ 1,334.32	\$ 1,479.79	TUSTIN UNIFIED SCHOOL DISTRICT	PETERS CANYON ELEM. SCHOOL
502-453-13	B	C/I	1.25	0	\$ 802.28	\$ 936.00	\$ 1,129.35	\$ 1,287.15	\$ 1,516.28	\$ 1,681.58	CITY OF TUSTIN	FIRE STATION
502-521-07	B	SCH	18.335	0	\$ 11,767.77	\$ 13,729.25	\$ 16,565.31	\$ 18,879.92	\$ 22,240.72	\$ 24,665.34	SCHOOL, TUSTIN UNIFIED DIST	PIONEER MIDDLE SCHOOL
525-022-03	B	PRK	2.98	0	\$ 637.54	\$ 743.81	\$ 897.46	\$ 1,022.86	\$ 1,204.93	\$ 1,336.29	CITY OF TUSTIN	PIONEER ROAD PARK

Appendix C: Maps and Exhibits

Boundary Map

Landscape Maintenance Exhibit

Land Use Exhibit

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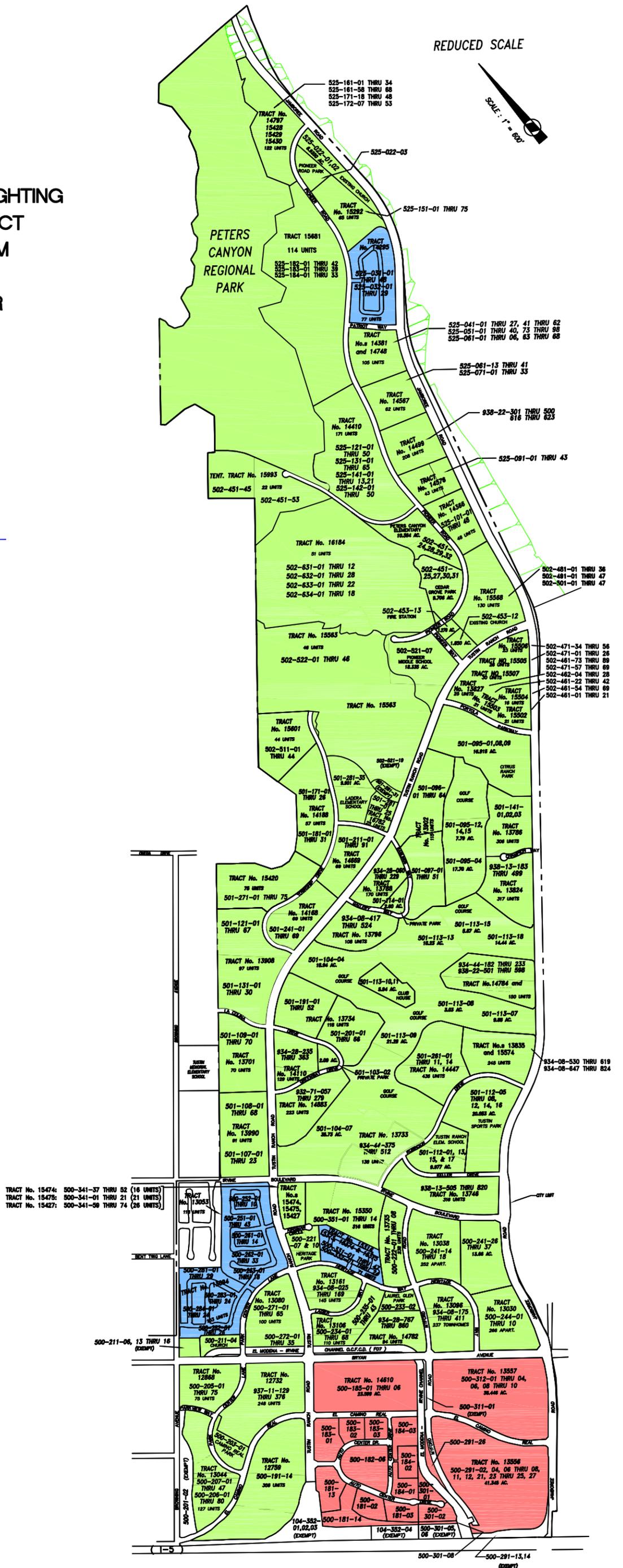
CITY OF TUSTIN
TUSTIN LANDSCAPE AND LIGHTING
RE-ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM
FOR THE
2026-27 FISCAL YEAR
BOUNDARY MAP

LEGEND

- BENEFIT AREA A
- BENEFIT AREA B
- BENEFIT AREA C
- CITY BOUNDARY



REDUCED SCALE



Harris & AssociatesSM
 101 Progress, Suite 250 - Irvine, CA 92618
 PHONE: (949) 655-3900

CITY OF TUSTIN
TUSTIN LANDSCAPE AND LIGHTING
RE-ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM
FOR THE
2026-27 FISCAL YEAR
LANDSCAPE MAINTENANCE EXHIBIT

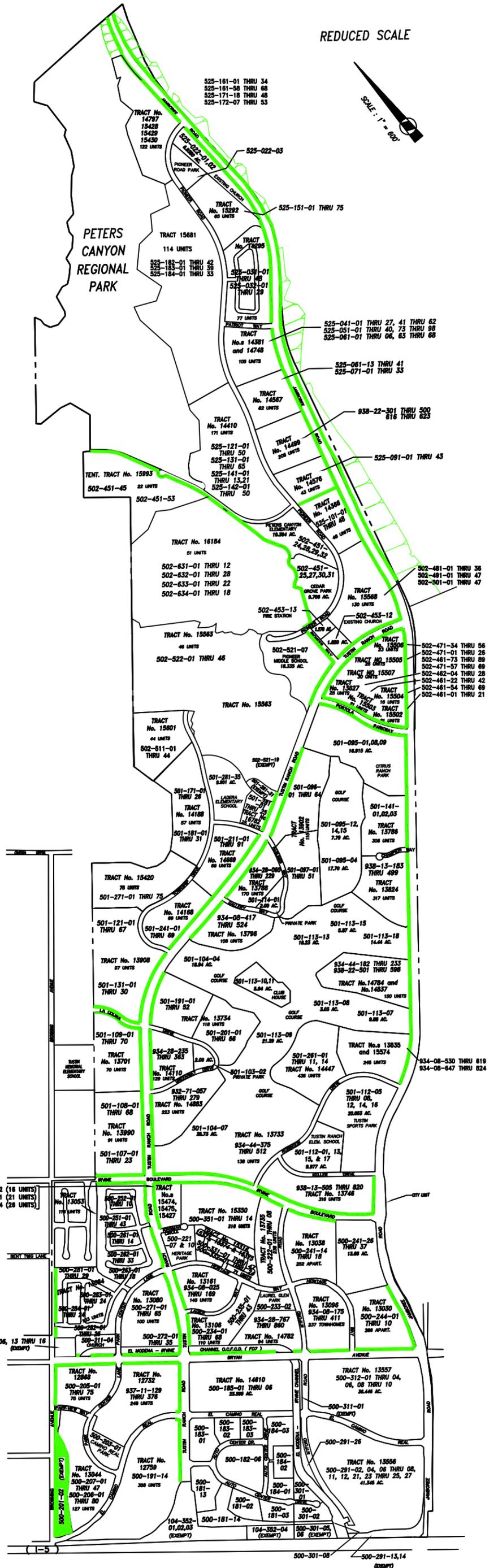
REDUCED SCALE



LEGEND

- LANDSCAPE MAINTENANCE
- - - SLOPE MAINTENANCE

TRACT No. 15474: 500-341-37 THRU 52 (16 UNITS)
 TRACT No. 15475: 500-341-01 THRU 21 (21 UNITS)
 TRACT No. 15427: 500-341-59 THRU 74 (26 UNITS)



Harris & AssociatesSM
 101 Progress, Suite 250 - Irvine, CA 92618
 PHONE: (949) 655-3900

Appendix D: Required Contribution Tables

Table 1: Required Contribution for Landscaping General Benefit FY26-27

Table 2: Required Contribution for Jamboree Slope Landscaping General Benefit FY26-27

Table 3: Required Contribution for Arterial and Collector Lighting General Benefit FY26-27

Table 4: Required Contribution for Special Benefit to Out of District Parcels FY26-27

Table 5: Required Contribution Summary FY26-27

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TABLE 1

REQUIRED CONTRIBUTION FOR LANDSCAPING GENERAL BENEFIT FY26-27

<u>STEP</u>	<u>TASK DESCRIPTION</u>	<u>RESULT</u>	<u>CALCULATIONS</u>
1.	Determine the amount of the required contribution for landscaping general benefit by multiplying the total landscaping square footage of the District times the landscaping general benefit cost per square foot	\$70,474	<p align="center">Required Contribution for Landscaping General Benefit</p> <p align="right">District Landscaping Area SF * x \$0.027/SF</p> <p align="right">2,610,140 SF x \$0.027/SF \$70,474</p>

* District landscaping area square footage does not include Jamboree Rd slope landscaping square footage because all of the general benefit for the slope landscaping is accounted in the calculation for that landscaping area

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TABLE 2

REQUIRED CONTRIBUTION FOR JAMBOREE RD SLOPE LANDSCAPING GENERAL BENEFIT FY26-27

<u>STEP</u>	<u>TASK DESCRIPTION</u>	<u>RESULT</u>	<u>CALCULATIONS</u>			
				Total SF	% Share	
1.	Calculate the Jamboree Rd slope landscaping area as a percentage of the total landscaping area for the District	6.42%	Jamboree Rd Slope Landscape Area	179,032	6.42%	
			Remainder of District Landscape Area	2,610,140	93.58%	
				2,789,172	100.00%	
2.	Apply result from step 1 to the District landscaping budget to determine the Jamboree Rd slope landscaping cost of services.	\$66,671		<u>Jamboree Rd Slope Landscaping</u>		
				District Costs	% of Total	Share of Costs
			Landscape Maintenance	\$559,360	6.42%	\$35,904
			Tree Trimming Contract	\$268,000	6.42%	\$17,202
			Electric	\$11,000	6.42%	\$706
			Water	\$187,000	6.42%	\$12,003
			Architect/Eng Services	\$13,327	6.42%	\$855
	\$1,038,687		\$66,671			
3.	Identify the amount of the required contribution for Jamboree Rd slope landscaping general benefit from the result of step 3	\$66,671	Required Contribution for Jamboree Rd Slope Landscaping General Benefit			

TABLE 3

REQUIRED CONTRIBUTION FOR ARTERIAL LIGHTING GENERAL BENEFIT FY26-27

STEP	TASK DESCRIPTION	RESULT	CALCULATIONS			
			No. of Lights	Total Lumens	% Share	
1.	Determine the lumens from arterial lighting as a percentage of the total lumens from all District lighting	67.99%	Arterial Lights (6,550 Lumens)	375	2,456,250	67.99%
			Collector Lights (6,550 Lumens)	11	72,050	1.99%
			Collector Lights (2,900 Lumens)	283	820,700	22.72%
			Local Residential Lights	91	263,900	7.30%
			Total District Lights	760	3,612,900	100.00%
2.	Apply results from step 1 to the District lighting budget to determine the arterial lighting portion of District lighting cost of service	\$83,332	District Lighting Budget			
				% Share	Share of Costs	
			Arterial Lighting Cost	67.99%	\$83,332	
			Collector Lighting Cost	24.71%	\$30,288	
			Local Lighting Cost	7.30%	\$8,953	
	Total District Lighting Cost	100.00%	\$122,573			
3.	Calculate the percentage of lumens from 6,550 lumen lights that provide general benefit with a baseline of 2,900 lumens representing the special benefit portion of such lights	55.73%	Lumens			
				% Share		
			Special Benefit	2,900	44.27%	
	General Benefit	3,650	55.73%			
			6,550	100.00%		
4.	Multiply the results from steps 2 and 3 to determine the portion of the arterial lighting costs attributable to general benefit portion of the illumination provided by the 6,550 lumen arterial lights	\$46,437	Arterial Lighting			
				% of Total	Cost	
			General Benefit Share	55.73%	\$46,437	
			Special Benefit Share	44.27%	\$36,895	
	Arterial Lighting Cost	100.00%	\$83,332			
5.	Identify the amount of the required contribution for arterial lighting general benefit from the result of step 4	\$46,437	Required Contribution for Arterial Lighting General Benefit			

TABLE 4

REQUIRED CONTRIBUTION FOR SPECIAL BENEFIT TO OUT OF DISTRICT PARCELS FY26-27

<u>STEP</u>	<u>TASK DESCRIPTION</u>	<u>RESULT</u>	<u>CALCULATIONS</u>																				
1.	Browning Ave Landscaping Budget	\$63,099	<table border="0"> <thead> <tr> <th colspan="3"><u>Browning Ave Landscaping</u></th> </tr> </thead> <tbody> <tr> <td>Regular Landscape Maintenance</td> <td></td> <td>\$43,052</td> </tr> <tr> <td>Irrigation Repairs</td> <td></td> <td>\$5,465</td> </tr> <tr> <td>Water</td> <td></td> <td>\$13,559</td> </tr> <tr> <td>Electrical</td> <td></td> <td>\$1,023</td> </tr> <tr> <td></td> <td></td> <td>\$63,099</td> </tr> </tbody> </table>			<u>Browning Ave Landscaping</u>			Regular Landscape Maintenance		\$43,052	Irrigation Repairs		\$5,465	Water		\$13,559	Electrical		\$1,023			\$63,099
<u>Browning Ave Landscaping</u>																							
Regular Landscape Maintenance		\$43,052																					
Irrigation Repairs		\$5,465																					
Water		\$13,559																					
Electrical		\$1,023																					
		\$63,099																					
2.	Allocate Browning Ave Landscape Budget to the District and to the area outside of the District based on total equivalent dwelling units and share of the Browning Ave landscaping cost of services that is attributable to the area that is outside of the District	\$1,868	<table border="0"> <thead> <tr> <th></th> <th><u>EDUs*</u></th> <th><u>Allocation %</u></th> <th><u>Service Cost</u></th> </tr> </thead> <tbody> <tr> <td>District Share</td> <td>7,690.42</td> <td>97.04%</td> <td>\$61,232</td> </tr> <tr> <td>Out of District Share</td> <td>234.55</td> <td>2.96%</td> <td>\$1,868</td> </tr> <tr> <td>Total</td> <td>7,924.97</td> <td>100.00%</td> <td>\$63,099</td> </tr> </tbody> </table>		<u>EDUs*</u>	<u>Allocation %</u>	<u>Service Cost</u>	District Share	7,690.42	97.04%	\$61,232	Out of District Share	234.55	2.96%	\$1,868	Total	7,924.97	100.00%	\$63,099				
	<u>EDUs*</u>	<u>Allocation %</u>	<u>Service Cost</u>																				
District Share	7,690.42	97.04%	\$61,232																				
Out of District Share	234.55	2.96%	\$1,868																				
Total	7,924.97	100.00%	\$63,099																				
3.	Identify the amount of the required contribution for special benefit to parcels located outside of the District from the result of step 3	\$1,868	Required Contribution for Special Benefit to Out of District Parcels																				

* Section 4 details on the EDU's that receive landscaping benefit. Appendix E for details on the EDU's for Out of District Share

TABLE 5
REQUIRED CONTRIBUTION SUMMARY FY26-27

<u>REQUIRED CONTRIBUTION FOR GENERAL BENEFIT</u>	<u>AMOUNT</u>
Required Contribution for Arterial and Collector Lighting General Benefit	\$46,437
Required Contribution for Landscaping General Benefit	\$70,474
Required Contribution for Jamboree Rd Slope Landscaping General Benefit	<u>\$66,671</u>
Total Required Contribution for General Benefit	\$183,582
<hr/>	
<u>REQUIRED CONTRIBUTION FOR SPECIAL BENEFIT</u>	<u>AMOUNT</u>
Required Contribution for Special Benefit to Out of District Parcels	<u>\$1,868</u>
Total Required Contribution for Special Benefit	\$1,868
Total Required Contribution for General and Special Benefit	\$185,450

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Appendix E: Special Benefit to Parcels Outside the District

TABLE 1

APN	Owner Name	Site Address	Landuse
103-261-01	SCHOOL, TUSTIN UNIFIED DISTRICT	13601 BROWNING AVE	SCH
103-421-01	SWANSON, DAVID E TR D E	13271 CHIRPING SPARROW WAY	SFR
103-421-02	BERGE, MARGARET W TR	13291 CHIRPING SPARROW WAY	SFR
103-421-03	JONES, PAUL D II TR JONES	13301 CHIRPING SPARROW WAY	SFR
103-421-04	HEGWOOD, MATTHEW WALKER TR HEGWOOD REVOC LIVING	13321 CHIRPING SPARROW WAY	SFR
103-421-05	MAXWELL, SHELLY TR THE S	13331 CHIRPING SPARROW WAY	SFR
103-421-06	HOFFMAN, JUDITH K TR	13351 CHIRPING SPARROW WAY	SFR
103-421-07	WILKE, WERNER	13361 CHIRPING SPARROW WAY	SFR
103-421-08	SAMSON, JENNIFER LAM & DEREK MICHAEL	1872 BURNT MILL RD	SFR
103-421-09	SHEAK, WILLIAM J	1892 BURNT MILL RD	SFR
103-421-10	SANCHEZ, AIYSON LEE & LEONARD T	1902 BURNT MILL RD	SFR
103-421-11	MCCOY, KATHLEEN M TR THE	1912 BURNT MILL RD	SFR
103-421-12	COATE, EARL O	1922 BURNT MILL RD	SFR
103-421-13	INTARAJIT, ARKARNIT TR	1942 BURNT MILL RD	SFR
103-421-14	WESTCOTT, DAVID W SR TR	1952 BURNT MILL RD	SFR
103-421-15	VU, QUYNH-CHI	1972 BURNT MILL RD	SFR
103-421-33	TAYLOR, JEFFERY L TR	1922 RED MILL CIR	SFR
103-421-34	HOGAN, CHRISTOPHER SCOTT TR THE HOGAN LIVING TR	1942 RED MILL CIR	SFR
103-421-36	ROBERTS, HARLEY ROCK TR	13451 BROWNING AVE	SFR
103-421-37	JONES, LARRY W & JANINE M	1972 RED MILL CIR	SFR
103-422-01	KEEFE, JONATHAN M TR J &	1971 BURNT MILL RD	SFR
103-422-02	EISEMAN, GREGORY BAIN SR & TENEA SHANEE	1951 BURNT MILL RD	SFR
103-422-03	OZERAN, DAVID J TR OZERAN	1941 BURNT MILL RD	SFR
103-422-04	COOK, CHANDLER	1921 BURNT MILL RD	SFR
103-422-05	THOMAS, SHERRY DIANE TR	1901 BURNT MILL RD	SFR
103-422-06	HAM, VICTOR TR	1871 BURNT MILL RD	SFR
103-422-07	LATIMER, NANCY M TR N	13352 CHIRPING SPARROW WAY	SFR
103-422-08	CAPORICCI, BRIAN JAMES TR	13332 CHIRPING SPARROW WAY	SFR
103-422-09	LADNER, ERNEST C JR TR	13322 CHIRPING SPARROW WAY	SFR
103-422-10	STONE, MAUREEN ELIZABETH TR	13302 CHIRPING SPARROW WAY	SFR
103-422-11	OWENS, MICHAEL DAVID & LESLIE MARIE	13292 CHIRPING SPARROW WAY	SFR
103-422-12	SLEIMAN, ELIE & ROBERTA	13272 CHIRPING SPARROW WAY	SFR
103-422-13	SMART, TONETTE M	13271 BUBBLING WELL RD	SFR
103-422-14	MONTE, ERIC M TR E M	13291 BUBBLING WELL RD	SFR
103-422-15	ALPUERTO, TERESA P	13301 BUBBLING WELL RD	SFR
103-422-16	LIN, JEFFREY SHIHAN	13321 BUBBLING WELL RD	SFR
103-422-17	KHALIL, NABILA S	13331 BUBBLING WELL RD	SFR
103-422-18	THOMAS, LARRY ARLEN TR	13336 BUBBLING WELL RD	SFR
103-422-21	SALAZAR, JESSIE TR DOUBLE	13326 BUBBLING WELL RD	SFR
103-422-22	PURECO, NATHAN	13322 BUBBLING WELL RD	SFR
103-422-23	GRUJEVSKI, NEDELKO TR N	13302 BUBBLING WELL RD	SFR
103-422-24	GETTEN, MARY B TR	13292 BUBBLING WELL RD	SFR
103-422-25	LEOS, JOSEPH TR	13272 BUBBLING WELL RD	SFR
103-422-26	GAIER, DENNIS B & VONDA BOOKER	1972 RIVERFORD RD	SFR
103-422-27	JIANG, QINFEN	13344 BUBBLING WELL RD	SFR
103-422-28	GAPASIN, ARTHUR U & BELINDA S	13340 BUBBLING WELL RD	SFR
103-423-01	MAYHEW, MICHAEL S	1971 RIVERFORD RD	SFR
103-423-02	HOUNCH, COLLEEN	1951 RIVERFORD RD	SFR
103-423-03	PRIETTO, VINCENT L & LAURA L JOHNSTON	1931 RIVERFORD RD	SFR
103-423-04	FIELDS, RICHARD V A TR	1921 RIVERFORD RD	SFR
103-423-05	VAN HYNING, ROBERT	1901 RIVERFORD RD	SFR
103-423-06	GENTRY, ERIC	1891 RIVERFORD RD	SFR
103-423-07	THORNHILL, BEN TR	1871 RIVERFORD RD	SFR
103-423-08	CAPORICCI, CHRISTOPHER & MEGAN	1861 RIVERFORD RD	SFR
500-071-02	VELAZQUEZ, JOSE	1862 SIERRA VISTA DR	SFR
500-071-03	DE SILVA, CHARLES A N & CARMEN A L	1872 SIERRA VISTA DR	SFR
500-071-04	DE GROOT, ARTHUR R TR	1892 SIERRA VISTA DR	SFR
500-071-05	BISSON, HISA TR THE H	1902 SIERRA VISTA DR	SFR
500-071-06	TRAN, XUAN MANH TR THE X	1912 SIERRA VISTA DR	SFR
500-071-07	FETSCHER, LOU ANNE TR	1932 SIERRA VISTA DR	SFR
500-071-08	DUNHAM, MARK ELLIOTT	1942 SIERRA VISTA DR	SFR
500-071-09	FARIN, REMIGIO M & KRISTIN	1962 SIERRA VISTA DR	SFR
500-071-10	BRIONES, LORELEI TR	13921 BROWNING AVE	SFR

APN	Owner Name	Site Address	Landuse
500-072-01	RODRIGUEZ, SIMON	1871 SIERRA VISTA DR	SFR
500-072-02	LWIN, MYINT TR THE LWIN	13881 KAREN WAY	SFR
500-072-03	TERANISHI, TEPPEI & JENNA	13871 KAREN WAY	SFR
500-072-04	LUU, BRYAN	13861 KAREN WAY	SFR
500-072-05	HEREDIA, CESILIA	1862 JAN MARIE PL	SFR
500-072-06	MORE2LIFE AT DOS VIENTOS LLC	1872 JAN MARIE PL	SFR
500-073-01	POTTS, BRENT JEFFREY	1901 SIERRA VISTA DR	SFR
500-073-02	LANNON, VAN KHANH TR THE	1911 SIERRA VISTA DR	SFR
500-073-03	WILSON, INEZ M TR WILSON	1931 SIERRA VISTA DR	SFR
500-073-04	GOMEZ, DAVID & RAFAELA	1941 SIERRA VISTA DR	SFR
500-073-05	DEMONT, REMY CLAUDE TR	1961 SIERRA VISTA DR	SFR
500-073-06	ROBERTSON, DONALD JAMES TR ROBERTSON FAMILY TR	13901 BROWNING AVE	SFR
500-073-07	HOTCHKISS, GLENN & DEBORAH	13861 BROWNING AVE	SFR
500-073-08	WEISER, IRVING B TR	13891 BROWNING AVE	SFR
500-073-09	DUONG LONG PHAM HOANG	13872 KAREN WAY	SFR
500-073-10	ORTEGA, MIKE V & LAURA J	13862 KAREN WAY	SFR
500-073-11	GALLEGOS, MARY D & TITO W	1902 JAN MARIE PL	SFR
500-073-12	FAIRLEY, CATHERINE	1912 JAN MARIE PL	SFR
500-073-13	TUGGY, VICKI A TR V A	1922 JAN MARIE PL	SFR
500-073-14	NGUYEN, MAI THANH TR	1932 JAN MARIE PL	SFR
500-073-15	JIVAN, MARIUS TR M JIVAN	1942 JAN MARIE PL	SFR
500-073-16	STEINBERG, SCOTT TR THE	1952 JAN MARIE PL	SFR
500-073-17	BARRETT, LEON TR	1972 JAN MARIE PL	SFR
500-074-01	SATO, LISA MARIE & SCOTT TERUO	1861 JAN MARIE PL	SFR
500-074-02	STAMM, MARY C ADMIN RICHARD D STAMM ESTATE	1871 JAN MARIE PL	SFR
500-074-03	ANDRADE, MAGDALENA	1881 JAN MARIE PL	SFR
500-074-04	YANG, BEILI	1901 JAN MARIE PL	SFR
500-074-05	SHAH, NARENDRA	1911 JAN MARIE PL	SFR
500-074-06	NGUYEN, THINH VAN	1921 JAN MARIE PL	SFR
500-074-07	HIGINIO, WILBER E	1931 JAN MARIE PL	SFR
500-074-08	CRUZ, CESAR M	1941 JAN MARIE PL	SFR
500-074-09	WOHLAND, IMELDA RATNA & DEREK LEE	1951 JAN MARIE PL	SFR
500-074-10	REYNOLDS, GREG & KAREN	1971 JAN MARIE PL	SFR
933-79-002	GILBERT, CRAIG & ZSA-ZSA	13761 BROWNING AVE 2	MFR
933-79-003	SPURLOCK, RYAN	13765 BROWNING AVE 3	MFR
933-79-004	MULRY, JUDITH E TR	13771 BROWNING AVE 4	MFR
933-79-005	SUNDQUIST, MARJORIE A TR	13781 BROWNING AVE 5	MFR
933-79-006	LIM, ANDY P	13785 BROWNING AVE 6	MFR
933-79-007	EILAND, MARIE L TR M	13791 BROWNING AVE 7	MFR
933-79-008	MAUSS FAMILY TRUST THE & REBECCA J	13801 BROWNING AVE 8	MFR
933-79-009	TSE, LORRAINE TR WINGS	13805 BROWNING AVE 9	MFR
933-79-010	DENIS, ZACHARY DAVID & REBECCA RAE	13811 BROWNING AVE 10	MFR
933-79-011	TRUJILLO, ANTONIO F TR	1984 SAN JUAN ST 11	MFR
933-79-012	MILLER, MATTHEW RANDALL TR	1982 SAN JUAN ST 12	MFR
933-79-013	SMITH, FRANZEEMA G	1974 SAN JUAN ST 13	MFR
933-79-014	SOLIMAN, RUBYLIN S	1972 SAN JUAN ST 14	MFR
933-79-015	LIMBO, HAZEL D & BERNIE A	1964 SAN JUAN ST 15	MFR
933-79-016	SMOTHERMON, DAVID L TR	1962 SAN JUAN ST 16	MFR
933-79-017	LEE, CHRISTINE	1954 SAN JUAN ST 17	MFR
933-79-018	GABELL, ANDREW & ELAINE M	1952 SAN JUAN ST 18	MFR
933-79-019	RESTREPO, JOHN	1944 SAN JUAN ST 19	MFR
933-79-020	MILLER, ADAM & DESIREE	1942 SAN JUAN ST 20	MFR
933-79-021	YOKOYAMA, JEFFREY S	1934 SAN JUAN ST 21	MFR
933-79-022	SALINAS, JOHN M TR THE	1932 SAN JUAN ST 22	MFR

TABLE 2

OUT OF DISTRICT PARCELS EDU SUMMARY				
Land Use	Parcels	Dwellings	Acres	EDU's
Single Family Residential	95	97	0.000	97.000
Multi-family Residential	21	21	0.000	15.750
Non-Residential	0	0	0.000	0.000
Schools	1	0	20.300	121.800
Golf Course	0	0	0.000	0.000
Public Parks	0	0	0.000	0.000
Total	117	118	20.300	234.550

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