

DATE SUBMITTED 5/27/2025
 SUBMITTED BY SPECIAL TAX ADMINISTRATOR
 DATE ACTION REQUIRED 6/4/2025

COUNCIL ACTION (x)
 PUBLIC HEARING REQUIRED ()
 RESOLUTION (x)
 ORDINANCE 1ST READING ()
 ORDINANCE 2ND READING ()
 CITY CLERK'S INITIALS ()

**IMPERIAL CITY COUNCIL
 AGENDA ITEM**

SUBJECT: RESOLUTION OF INTENTION: IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 (Paseo del Sol and Wildflower Subdivisions)	
DEPARTMENT INVOLVED: FINANCE	
BACKGROUND/SUMMARY: The City Council will adopt these three resolutions for intent to initiate, levy an assessment for fiscal year (“FY”) 2025/2026, order an engineer’s report, and set a public hearing. Following the intent meeting and adoption of the resolutions, a public hearing will be held on June 18, 2025 to take testimony and adopt resolutions to accept the engineer’s report and approve a levy for FY 2025/2026. The proposed FY 2025/2026 annual assessment is \$100.86 per Parcel (\$50.43 per EDU) for Wildflower and \$97.70 per Parcel (\$48.85 per EDU) for Paseo del Sol, which are equal to the maximum assessment rates allowed.	
FISCAL IMPACT: NOT TO EXCEED The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the Consumer Price Index.	ADMIN SERVICES SIGN INITIALS <u>JMS</u>
STAFF RECOMMENDATION: Staff recommends that the City Council adopt the three resolutions initiating the FY 2025/2026 annual assessments.	DEPT. INITIALS <u>JMS</u>
MANAGER’S RECOMMENDATION: Approve as presented.	CITY MANAGER’S INITIALS <u>DHm</u>
MOTION TO ADOPT: IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 (1) Res. No. 2025-25, Initiating Proceedings for the Annual Levy; (2) Res. No. 2025-24, Preliminary Approval of the Engineer’s Report; and, (3) Res. No. 2025-23, Intention to Conduct a Public Hearing and Order the Levy of Assessments.	
SECONDED: AYES: NAYES: ABSENT:	APPROVED () DISAPPROVED () REFERRED TO:
REJECTED () DEFERRED ()	

RESOLUTION NO. 2025-23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2025/2026

WHEREAS, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Lighting Maintenance District No. 1 (the “District”) for Fiscal Year (“FY”) 2025/2026, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the “Act”); and,

WHEREAS, the Act provides for the City Council to levy and collect the annual assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto; and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance as the District Assessment Engineer for the Annual Levy of the District, and to prepare and file an Engineer’s Report (the “Report”) with the City Clerk in accordance with the Act, and that said Report has been prepared and filed with the City Clerk and presented to the City Council.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The above recitals are true and correct.

Section 2: The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public’s best interest requires such levy and collection.

Section 3: The territory of the District is within the boundaries and jurisdiction of the District, and the City of Imperial within the County of Imperial, State of California. The boundary map describing the District is on file with the City Clerk and is hereby incorporated by reference into this Resolution. The District is designated as the “City of Imperial Lighting District No. 1.”

The boundaries of the District are non-contiguous and consist of all parcels with the Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). A general description of each Zone is as follows:

- Zone 2001-01 (Wildflower) is located in the west portion of the City of Imperial, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01 (Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision in the City;
- Zone 2001-02 (Paseo del Sol) is located in the northeast portion of the City of Imperial, generally North of Aten Road, and East of Highway 86. Zone 2001-02 (Paseo del Sol) consists of all parcels located in the Paseo del Sol subdivision within the City.

Section 4: The improvements of the District are briefly described as the operation, administration, maintenance and servicing of all streetlight improvements and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments namely:

- Local streetlights in close proximity, within approximately 90 feet, to certain lots and parcels;
- Arterial streetlights, which provide a special benefit to all the assessable parcels in the District.

Section 5: The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and levy and collection of assessments against lots and parcels of land within the District for FY 2025/2026 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

Section 6: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

Section 7: The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Sections 22590* of the Act. Notice is hereby given that on **Wednesday, June 18, 2025, at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2025/2026, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 220 West 9th Street, Imperial, California, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

Section 8: The City Clerk shall cause notice to be given of the time and place of the Public Hearing by causing the publishing of this Resolution once in the local paper not less than ten (10) days before the date of the hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 9: The Mayor, City Clerk, the City Manager, the City Council and such officers and employees of the City as are appropriate, are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

APPROVED, PASSED AND ADOPTED at a Regular Meeting of the City Council held on the 4th day of June, 2025.

JAMES TUCKER,
Mayor

ATTEST:

KRISTINA SHIELDS,
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-23 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 4th day of June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on June 4, 2025.

KRISTINA SHIELDS,
City Clerk

RESOLUTION NO. 2025-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1; AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2025/2026

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year ("FY") 2025/2026 Annual Engineer's Report (the "Report") in connection with the City of Imperial Lighting Maintenance District No. 1 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Lighting Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report FY 2025/2026"; and,

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, and is preliminarily satisfied with the District, the improvements described therein, each and all of the budget items and documents as set forth therein, and is satisfied that the proposed annual assessments, on a preliminary basis, have been spread in accordance with the special benefits received from the improvements, operation, administration, maintenance and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The above recitals are all true and correct.

Section 2: The Report as presented, consists of the following:

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for FY 2025/2026;
- The District Roll containing the Levy for each Assessor Parcel Number within the District; and

- An exhibit showing the boundaries of the District.

Section 3: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

Section 4: The Report is hereby approved on a preliminary basis, and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 5: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

APPROVED, PASSED AND ADOPTED at a Regular Meeting of the City Council held on the 4th day of June, 2025.

JAMES TUCKER,
Mayor

ATTEST:

KRISTINA SHIELDS,
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-24 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 4th day of June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on June 4, 2025.

KRISTINA SHIELDS,
City Clerk

RESOLUTION NO. 2025-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2025/2026; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH

WHEREAS, the City Council by previous Resolutions formed and approved maximum annual assessment rates for the City of Imperial Lighting Maintenance District No. 1 (the "District"), pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

WHEREAS, the Act provides the City Council the authority to annually levy and collect assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto; and,

WHEREAS, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year ("FY") 2025/2026 pursuant to provisions of the Act; and,

WHEREAS, the City Council has retained Koppel & Gruber Public Finance ("K&G Public Finance") for the purpose of preparing and filing an Engineer's Report (the "Report") with the City Clerk in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The City Council hereby appoints K&G Public Finance as the District Assessment Engineer, and orders K&G Public Finance to prepare the Engineer's Report concerning the District and the levy of assessments for FY 2025/2026, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

Upon completion of the Report, said Report shall be filed with the City Clerk, who shall submit the same to the City Council for its consideration pursuant to *Section 22586* of the Act.

Section 2: The improvements include but are not limited to the operation, administration, maintenance and servicing of streetlights and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments. The Report describes in more detail the items to be maintained and serviced.

Section 3: The City Council hereby determines that to provide the improvements described in Section 2 of this Resolution, it is necessary to levy and collect assessments against lots and parcels within the District.

Section 4: The City Manager of the City of Imperial is hereby authorized and directed to take any and all action necessary and appropriate in connection with the annual levy and collection of assessments for the District.

APPROVED, PASSED AND ADOPTED at a Regular Meeting of the City Council held on the 4th day of June, 2025.

JAMES TUCKER,
Mayor

ATTEST:

KRISTINA SHIELDS,
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-25 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 4th day of June, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on June 4, 2025.

KRISTINA SHIELDS,
City Clerk



City of Imperial
Landscape Maintenance District No. 1
(Paseo Del Sol and Wildflower)

Engineer's Report
Fiscal Year 2025/2026

Report Dated: May 27, 2025

KOPPEL & GRUBER
PUBLIC FINANCE

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EXHIBITS

EXHIBIT A: PRELIMINARY ASSESSMENT ROLL FOR FISCAL YEAR 2025/2026

EXHIBIT B: DISTRICT BOUNDARY MAPS

SECTION I. OVERVIEW

A. INTRODUCTION

The City of Imperial ("City") annually levies and collects special assessments in order to continue the maintenance of the improvements within the Imperial Landscape Maintenance District No. 1 ("District"). The District was formed and annual assessments are levied, pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* ("1972 Act") and in compliance with the substantive and procedural requirements of the *California State Constitution* "Article XIID" ("Article XIID").

This report constitutes the annual update of the Engineer's Report ("Report") which provides updated information regarding the budget and factors that affect the assessment. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit as determined in the original formation Engineer's Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number by the Imperial County Assessor's Office. The Imperial County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year ("FY") 2025/2026 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

In November 2001, the District was formed comprising of one zone of improvement, Zone 2001-01 (Wildflower). The formation was pursuant to City Council resolution following a property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIID Section 4, to approve and confirm the Maximum Assessments and an Assessment Range Formula (inflationary factor) for Zone 2001-01 (Wildflower) District. In February 2002, a second zone of improvement, Zone 2001-02 (Paseo del Sol), was annexed into the District following a similar property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIID Section 4, to approve and confirm the Zone 2001-02 (Paseo del Sol) Maximum Assessments and an Assessment Range Formula (inflationary factor). Although the City Council must consider all property owner comments or protests prior to levying an annual assessment each year, the Council may approve any proposed assessment that is less than or equal to the adjusted maximum assessment rate previously approved for each zone.

The Constitutional provisions of Article XIID do not alter the non-conflicting provisions of the 1972 Act and this Report and the method of apportionment contained herein utilize commonly accepted assessment engineering practices consistent with the Act and the provisions of the Constitution. All new or increased assessments (including any annexations) will be subject to the substantive and procedural requirements of Article XIID Section 4. Changes in land use or parcel subdivisions resulting in an increase to a particular parcel or group of parcels are not considered an increased assessment.

SECTION II. DESCRIPTION OF THE DISTRICT

A. BOUNDARIES OF THE DISTRICT

The boundaries of the District are non-contiguous and consist of all parcels with the Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). A map showing the boundaries of the District has been previously filed with the City Clerk and by reference is made part of this Report.

1. Zone 2001-01 (Wildflower)

Zone 2001-01 (Wildflower) is located in the west portion of the City, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01 (Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision.

2. Zone 2001-02 (Paseo Del Sol)

Zone 2001-02 (Paseo del Sol) is located in the northeast portion of the City, generally North of Aten Road, and East of Highway 86. Zone 2001-02 (Paseo del Sol) consists of all parcels located in the Paseo del Sol subdivision.

B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES

Landscape improvements provided in the District may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monument, and associated appurtenances. These improvements include all necessary service; operations; administration; and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory working condition. The City utilizes the services of landscape maintenance contractors and City crews for all regularly scheduled landscape maintenance. The specific locations of improvements within each zone of the District are described in the following section.

The District provides and ensures the continued maintenance, servicing, administration, and operation of various landscape improvements and associated appurtenances located within the District.

Landscaped Easements – The location of landscaped easements, including street trees, may include, but are not limited to: Joshua Tree Street, La Brucherie Road in Zone 2001-01 (Wildflower) and Cross Road in Zone 2001-02 (Paseo del Sol).

Storm Drain Basin Maintenance – The location of the storm drain basin to be maintained by the assessments is located at the south side of the Wildflower development in Zone 2001-01 (Wildflower) and the east end of the Paseo del Sol development in Zone 2001-02 (Paseo del Sol).

The assessable parcels receive special benefit from the ongoing maintenance of the landscaping, irrigation and drainage systems within the boundaries of the District. Specific improvements include all ground cover, turf, shrubs, trees, and associated appurtenances. The services provided include all necessary operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

The District through annual assessments budgeted and reviewed each fiscal year, funds the continued maintenance of these improvements. All assessable parcels identified as being within the District, share in both the cost and the benefits of the improvements. The costs associated with the improvements are equitably spread among all benefiting parcels within the District in proportion to the benefit received. The funds collected are dispersed and used for only the operation and servicing of the District improvements.

The detailed plans and specifications for the improvements are on file in the office of the City Clerk where they are available for public inspection. The plans and specifications for the improvements are voluminous and are not bound in this Engineer's Report but by this reference are incorporated herein and made a part of this Engineer's Report.

C. DISTRICT BOUNDARY MAP

Assessment District boundary maps have been prepared for the Landscape Maintenance Assessment District in the format required by the 1972 Act, and are on file with the City Clerk, and, by reference, are made part of this Report. A subdivision map showing each of the parcels included within the boundaries of the District is incorporated as Exhibit "B" to this Report.

SECTION III. METHOD OF APPORTIONMENT

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“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.”

The formula used for calculating assessments in this District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

In addition, pursuant to Article XIID Section 4 a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits may be assessed and the District must separate the general benefits from the special benefits. Therefore, the District assesses only for improvements that provide special benefit and any improvements considered general benefit have been eliminated from the District Assessments.

B. BENEFIT ANALYSIS

1. Special Benefits

The method of apportionment (method of assessment) is based on the premise that each assessed parcel receives benefit from the improvements maintained and funded by the assessments. Specifically, landscape improvements installed in connection with the development of these parcels. The desirability of properties within the District is enhanced by the presence of well-maintained landscaping and amenities in close proximity to those properties.

The improvements generally include landscaped parkways, entryways, and appurtenant facilities. The annual assessments outlined in this Report are based on the estimated costs to provide all necessary service, operation, administration, and maintenance required each year to keep these improvements in a healthy, vigorous, and satisfactory condition and benefit the properties. The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the District providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.

- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District and thereby provide a special enhancement to the property.

2. General Benefits

It has been determined that the lots or parcels within this District receive unique and special benefits from the maintenance of the improvements within the District. The improvements maintained by the District were installed and constructed in connection with the development of properties within the District and were neither required nor necessarily desired by properties outside the District boundaries. It has been determined that these improvements and the ongoing maintenance of those improvements provide special benefits to the parcels within the District and no parcels outside the District area benefit from the maintenance of the improvements within the District. Therefore, there are no benefits of a general nature to properties outside the District boundaries or the public at large.

C. ASSESSMENT METHODOLOGY

Pursuant to the Act, the costs of the District may be apportioned by any formula or method, which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefits to be received by each such parcel from the improvements. The special benefit formula used within the District should reflect the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on estimated special benefit to each parcel.

This District utilizes an Equivalent Dwelling Unit (EDU) method of apportionment. The EDU method of apportionment uses the single-family residential parcel as the basic unit of assessment. The typical single-family residential parcel is assigned one (1.0) Equivalent Dwelling Unit. Every other land-use or property type is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land-use), and size of the property, as compared to typical single-family residential parcel.

Single Family Residential – This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EDU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Dwelling Unit EDU).

Multifamily Residential – This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. This land use is assessed 1.0 EDU per unit.

Planned-Residential Development – This land use is defined as any property not fully subdivided with a specific number of proposed residential lots to be developed on the parcel. This land use type is assessed at 1.0 EDU per planned (proposed) residential lot.

Vacant Multi-Residential – This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 1.0 EDU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EDU. Parcels over 50 acres are assigned a maximum of 50 EDU.

Exempt Parcels – This land use identifies properties that are not assessed and are assigned 0.00 EDU. This land use classification may include but is not limited to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, rights-of-way, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed, publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

The following table provides a listing of land use types, the Equivalent Dwelling Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel’s individual EDU.

TABLE 1
Land Use Designation

Property Type	EDU	Multiplier
Single Family Residential	1.000	per Unit/Lot/Parcel
Multi-family Residential	1.000	per Unit
Planned-Residential Development	1.000	per Planned Residential Lot
Vacant Multi-Residential	1.000	per Acre or portion of an Acre
Exempt	0.000	per Parcel

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District:

- **Zone 2001-01 (Wildflower)** – One hundred nineteen (119) single-family residential parcels, each receiving full and equal special benefit from the improvements. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.
- **Zone 2001-02 (Paseo del Sol)** – One hundred thirty (130) single-family residential parcels, each receiving full and equal special benefit from the improvements. These

parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-01 (Wildflower) in FY 2025/2026 is 119 EDU's.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-02 (Paseo del Sol) in FY 2025/2026 is 130 EDU's.

The Levy per Equivalent Dwelling Unit, or Rate, applied to each parcel is the result of dividing the total Balance to Levy for each Zone, by the sum of the Zone EDU's, for the fiscal year. This Rate is multiplied by each parcel's individual EDU to determine the parcel's levy amount.

The following formulas are used to calculate the assessment for each parcel:

Formula

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total EDU} &= \text{Levy per EDU} \\ \text{Parcel EDU} \times \text{Levy per EDU} &= \text{Parcel Levy Amount} \end{aligned}$$

D. ASSESSMENT RANGE FORMULA

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (*California Constitution Articles XIII C and XIII D*), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and an inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, a property owner protest ballot proceeding was conducted pursuant to the California State Constitution Article XIII D Section 4. This property owner protest ballot proceeding includes the establishment of an initial Maximum Assessment as well as an Assessment Range Formula.

Generally, if the proposed annual assessment (levy per EDU) for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners) increased each year, based upon the latest composite percentage change in the Consumer Price Index, All Urban Consumers, for the Riverside-San Bernardino-Ontario Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

The Engineer shall compute the percentage difference between the percentage change each year in CPI for March and the CPI for the previous March. The Engineer shall then adjust the previous maximum assessment rate by an amount not to exceed the percentage change for the upcoming fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a

comparable system as approved by the City Council for determining fluctuations in the cost of living.

Beginning in the second fiscal year (FY 2002/2003), for Zone 2001-01 (Wildflower) and beginning in the second fiscal year (FY 2003/2004), for Zone 2001-02 (Paseo del Sol) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessments for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated require an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment the City must comply with the provisions of the Constitution Article XIID Section 4(c) that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

SECTION IV. DISTRICT BUDGET

TABLE 2
Proposed Budget

Description	Zone 2001-01 Wildflower	Zone 2001-02 Paseo del Sol
DIRECT COSTS		
Maintenance Costs, Labor and Utilities	\$6,700	\$86,300
Capital Improvement Expenditures	46,305	0
DIRECT COSTS SUBTOTAL	\$53,005	\$86,300
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	\$7,000	\$7,400
Special Administration Costs	0	0
INCIDENTAL COSTS/EXPENSES	\$7,000	\$7,400
LESS: FUNDS ON HAND	\$0	\$(30,195)
TOTAL ASSESSMENT	\$60,005	\$63,505
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	119	130
Applied Rate per EDU	\$504.24	\$488.50
Maximum Rate per EDU	\$504.25	\$488.51

The Maximum Assessment per EDU for Zone 2001-01 (Wildflower) and for Zone 2001-02 (Paseo del Sol) shown above is based on the Initial Maximum Assessment and the Assessment Range Formula approved by the property owners within the District at the time of formation.

Zone 2001-01 (Wildflower): The proposed FY 2025/2026 annual assessment is \$504.24 per EDU.

Zone 2001-02 (Paseo del Sol): The proposed FY 2025/2026 annual assessment is \$488.50 per EDU.

CITY OF IMPERIAL

LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)

ENGINEER'S REPORT
FISCAL YEAR 2025/2026

Report Submitted by:



Scott Koppel
Koppel & Gruber Public Finance



Registered Engineer



EXHIBIT A
PRELIMINARY ASSESSMENT ROLL
FOR FISCAL YEAR 2025/2026

Parcel identification for each lot or parcel within the District, shall be the parcel as shown on the Imperial County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following pages contain a listing of parcels assessed within this District, along with the Zone designation and proposed assessment amounts.



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-421-001-000	551 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-002-000	555 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-003-000	559 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-004-000	563 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-005-000	567 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-006-000	571 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-007-000	575 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-008-000	579 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-009-000	583 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-010-000	582 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-011-000	578 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-012-000	574 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-013-000	570 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-014-000	566 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-015-000	562 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-016-000	558 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-017-000	554 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-018-000	550 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-019-000	551 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-020-000	555 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-021-000	559 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-022-000	563 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-023-000	567 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-024-000	571 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-025-000	575 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-026-000	579 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-027-000	583 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-028-000	582 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-029-000	578 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-030-000	574 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-031-000	570 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-032-000	566 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-033-000	562 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-034-000	558 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-035-000	554 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-036-000	550 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-037-000	551 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-038-000	555 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-039-000	559 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-040-000	563 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-041-000	567 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-042-000	571 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-043-000	575 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-044-000	579 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-421-045-000	583 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-001-000	549 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-002-000	545 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-003-000	541 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-004-000	537 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-005-000	533 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-006-000	529 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-422-007-000	525 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-008-000	521 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-009-000	517 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-010-000	513 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-011-000	509 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-004-000	508 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-005-000	512 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-006-000	516 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-007-000	520 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-008-000	524 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-009-000	528 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-010-000	532 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-011-000	536 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-012-000	540 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-013-000	544 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-014-000	548 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-015-000	550 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-016-000	554 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-017-000	558 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-018-000	562 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-019-000	566 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-423-020-000	570 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-001-000	521 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-002-000	525 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-003-000	529 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-004-000	533 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-005-000	537 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-006-000	541 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-007-000	545 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-008-000	549 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-009-000	548 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-010-000	544 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-011-000	540 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-012-000	536 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-013-000	532 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-014-000	528 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-015-000	524 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-016-000	520 MESQUITE ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-021-000	2329 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24



CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-024-000	521 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-025-000	525 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-026-000	529 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-027-000	533 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-028-000	537 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-029-000	541 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-030-000	545 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-031-000	549 SILVERWOOD ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-032-000	548 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-033-000	544 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-034-000	540 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-035-000	536 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-036-000	532 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-037-000	528 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-038-000	524 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-01	064-424-039-000	520 SAGEBRUSH ST	RESIDENTIAL	1	1	\$ 504.24
2001-02	044-611-001-000	201 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-002-000	203 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-003-000	205 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-004-000	207 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-005-000	209 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-006-000	211 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-007-000	213 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-008-000	215 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-009-000	217 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-611-010-000	219 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-001-000	200 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-002-000	202 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-003-000	204 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-004-000	206 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-005-000	208 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-006-000	210 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-007-000	212 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-008-000	214 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-009-000	216 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-010-000	218 W ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-011-000	219 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-012-000	217 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-013-000	215 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-014-000	213 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-015-000	211 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-016-000	209 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-017-000	207 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-018-000	205 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-019-000	203 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-612-020-000	201 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-001-000	200 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-002-000	202 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-003-000	204 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-004-000	206 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50



CITY OF IMPERIAL
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(PASEO DEL SOL AND WILDFLOWER)
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-613-005-000	208 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-006-000	210 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-007-000	212 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-008-000	214 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-009-000	216 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-010-000	218 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-011-000	219 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-012-000	217 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-013-000	215 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-014-000	213 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-015-000	211 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-016-000	209 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-017-000	207 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-018-000	205 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-019-000	203 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-613-020-000	201 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-001-000	200 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-002-000	202 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-003-000	2442 LORETO CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-004-000	2444 LORETO CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-005-000	2446 LORETO CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-006-000	2448 LORETO CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-007-000	2447 LORETO CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-008-000	2445 LORETO CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-009-000	2443 LORETO CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-010-000	206 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-614-011-000	208 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-001-000	220 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-002-000	222 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-003-000	224 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-004-000	226 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-005-000	228 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-006-000	230 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-007-000	232 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-008-000	233 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-009-000	231 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-010-000	229 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-011-000	227 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-012-000	225 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-013-000	223 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-615-014-000	221 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-001-000	221 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-002-000	223 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-003-000	225 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-004-000	227 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-005-000	229 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-006-000	231 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-007-000	233 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-008-000	235 ACAPULCO DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-009-000	2421 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-010-000	2423 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50

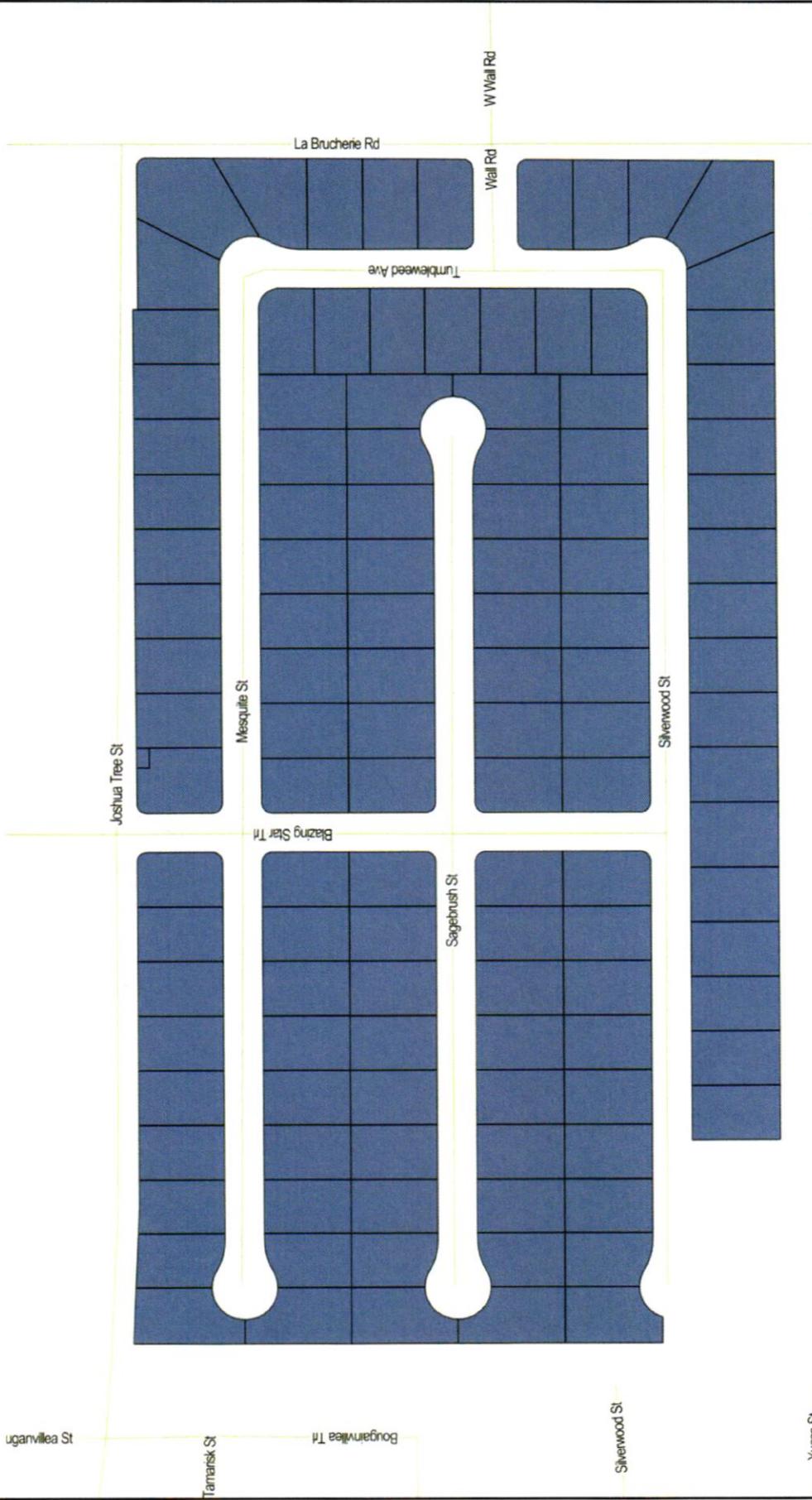


CITY OF IMPERIAL
 LANDSCAPE MAINTENANCE DISTRICT NO. 1
 (PASEO DEL SOL AND WILDFLOWER)
 FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2001-02	044-616-011-000	2425 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-012-000	2427 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-013-000	2429 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-014-000	2431 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-015-000	2433 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-016-000	2435 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-017-000	2437 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-018-000	2439 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-019-000	2441 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-020-000	2443 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-021-000	2445 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-022-000	2447 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-616-023-000	2449 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-001-000	220 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-002-000	222 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-003-000	224 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-004-000	226 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-005-000	228 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-006-000	230 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-007-000	232 MAZATLAN DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-008-000	233 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-009-000	231 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-010-000	229 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-011-000	227 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-012-000	225 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-013-000	223 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-617-014-000	221 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-001-000	2447 CABO SAN LUCAS AVE	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-002-000	2445 CABO SAN LUCAS AVE	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-003-000	2443 CABO SAN LUCAS AVE	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-004-000	220 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-005-000	222 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-006-000	224 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-007-000	2444 VERACRUZ CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-008-000	2446 VERACRUZ CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-009-000	2448 VERACRUZ CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-010-000	2447 VERACRUZ CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-011-000	2445 VERACRUZ CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-012-000	2443 VERACRUZ CT	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-013-000	228 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-014-000	230 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-015-000	232 SAN FELIPE DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-016-000	2444 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-017-000	2446 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
2001-02	044-618-018-000	2448 ENSENADA DR	RESIDENTIAL	1	1	\$ 488.50
Total Levy						\$ 123,509.56
Total Parcel Count						249

EXHIBIT B
DISTRICT BOUNDARY MAPS

**CITY OF IMPERIAL
LANDSCAPE MAINTENANCE DISTRICT NO. 1
ZONE 2001-01 (WILDFLOWER)**



CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1 ZONE 2001-02 (PASEO DEL SOL)

