

DATE SUBMITTED 6/11/2025
 SUBMITTED BY ASSESSMENT ENGINEER
 DATE ACTION REQUIRED 6/18/2025

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

**IMPERIAL CITY COUNCIL
 AGENDA ITEM**

SUBJECT: RESOLUTION ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS: IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 (Paseo del Sol and Wildflower Subdivisions)	
DEPARTMENT INVOLVED: FINANCE	
BACKGROUND/SUMMARY: On June 6, 2025, the City Council Adopted 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 Adoption, a public hearing was set to be held on June 18, 2025 to take testimony and adopt resolutions to accept the engineer's report and approve an assessment levy for FY 2025/2026. The proposed FY 2025/2026 annual assessment is \$50.43 per EDU (\$100.86 per Parcel) for Wildflower and \$48.85 per EDU (\$97.70 per Parcel) 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 change in the Consumer Price Index.	ADMIN SERVICES SIGN INITIALS <u>JMS</u>
STAFF RECOMMENDATION: Staff recommends that the City Council adopt the resolutions to accept the engineer's report and approve an assessment levy for FY 2025/2026.	DEPT. INITIALS <u>JMS</u>
MANAGER'S RECOMMENDATION: Approve as presented.	CITY MANAGER'S INITIALS <u>JHM</u>
MOTION TO ADOPT: IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1 (1) Approval of Resolution No. 2025-39. Approving the Engineer's Report; and (2) Approval of Resolution No. 2025-40. Ordering the Levy and Collection of Annual Assessments.	
SECONDED: AYES: NAYES: ABSENT:	APPROVED () REJECTED () DISAPPROVED () DEFERRED () REFERRED TO:

RESOLUTION NO. 2025-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2025/2026

WHEREAS, the City Council, 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"), did, by previous Resolution, order the Assessment Engineer, Koppel & Gruber Public Finance, to prepare and file the Fiscal Year ("FY") 2025/2026 Engineer's Report for the City of Imperial "Imperial Lighting Maintenance District No. 1" (the "District"); and,

WHEREAS, the Assessment Engineer has prepared and filed with the City Clerk of the City of Imperial, who presented to the City Council a report titled: "City of Imperial, Lighting Maintenance District No. 1 (Paseo del Sol and Wildflower) Engineer's Report, Fiscal Year 2025/2026" (the "Report") as required by the Act; and,

WHEREAS, the City Council may approve the Report, as filed, or may modify the Report and approve it as modified, pursuant to the provisions of *Chapter 2, Article 1, Section 22586* of said Act; and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report, and is satisfied that the levy for each parcel has been calculated in accordance with the special benefits received from the operation, maintenance and services performed, as set forth in the Report.

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

Section 1: The preceding recitals are true and correct.

Section 2: The Report as presented or as modified, contains the following:

- a. A Description of Improvements.
- b. A Diagram of the District.
- c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
- d. The FY 2025/2026 Assessment based upon Method of Apportionment as approved by the property owners pursuant to the provision of the California Constitution Article XIID Section 4.

- e. An “Assessment Range Formula” for calculating annual inflationary adjustments to the initial “Maximum Assessment” (Adjusted Maximum Levy per benefit unit), also approved by the property owners.
- f. The Annual Budget (Costs and Expenses) and the resulting assessment (Levy per benefit unit) for FY 2025/2026.
- g. The Assessment Roll containing the Levy for each Assessor Parcel Number within the District for FY 2025/2026.

Section 3: The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are incorporated into the Report.

Section 4: The City Council is satisfied with the Report as presented or modified, each and all of the budget items and documents as set forth therein, and is satisfied that the FY 2025/2026 annual assessments contained therein are consistent with the assessments approved by the property owners and spread in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIID.

Section 5: The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 6: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

THE FOREGOING RESOLUTION was passed and adopted by the City Council of the City of Imperial on the 18th 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. 2025-39 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 18th 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 18, 2025.

KRISTINA SHIELDS,
City Clerk

RESOLUTION NO. 2025-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LIGHTING MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2025/2026

WHEREAS, the City Council has, by previous Resolutions, initiated proceedings to form and declared its intention to levy and collect annual assessments against parcels of land within the “City of Imperial Lighting Maintenance District No. 1” (the “District”) for Fiscal Year (“FY”) commencing July 1, 2025 and ending June 30, 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”) to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and,

WHEREAS, Koppel & Gruber Public Finance, the Assessment Engineer selected by the City Council, has prepared and filed with the City Clerk and the City Clerk has 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, Fiscal Year 2025/2026” (the “Report”) in connection with the proposed levy and collection of special benefit assessments upon eligible parcels of land within the District, and the City Council did by previous Resolution approve such Report; and,

WHEREAS, the City Council following notice duly given, has held a full and fair Public Hearing on June 18, 2025, regarding the levy and collection of assessments as described in the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters, pursuant to the Act and in accordance with the provisions of the California Constitution Article XIII D.

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

Section 1: The preceding recitals are true and correct.

Section 2: Following notice duly given, the City Council has held a full and fair public hearing regarding the levy and collection of the assessments, the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters.

Section 3: The City Council desires to levy and collect assessments against parcels of land within the District for the fiscal year commencing July 1, 2025 and ending June 30, 2026 to pay the costs for the operation, maintenance and servicing of lighting and all related appurtenant facilities located within public places within and for the benefit of the District

Section 4: The City Council has examined and reviewed the Engineer's Report in connection with the District, and the levy and collection of assessments. Based upon its review of the Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City council hereby finds and determines that:

- a. A special benefit will be received by parcels of land within the District and all parcels of land benefit from the operations, maintenance, and servicing of the improvements and related facilities.
- b. The District includes all of the lands so benefited; and
- c. The amount to be assessed upon the lands within the District, in accordance with the proposed budget for the FY commencing July 1, 2025 and ending June 30, 2026 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the special benefits, to be received by each parcel from the improvements and services, and is satisfied that the assessments are levied, without regard to property valuation.

Section 5: The Report and the FY 2025/2026 assessments as presented to the City Council and on file in the office of the City Clerk, are hereby confirmed as filed.

Section 6: The City Council hereby orders the District improvements to be made, which improvements are briefly described as the operation, administration, maintenance and servicing of all public lighting improvements and appurtenant facilities and expenses associated with the District that were installed as part of property development within the District and that will be maintained by the City of Imperial or their designee and all such maintenance, operation and servicing of the lighting improvements and all appurtenant facilities shall be performed pursuant to the "Act", 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 7: The City Clerk or their designee, Koppel & Gruber Public Finance, is hereby authorized and directed to file the levy with the County Auditor of Imperial for FY 2025/2026.

Section 8: The County Auditor of Imperial shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, so apportioned by the method of apportionment formula, outlined in the Report, and such levies shall be collected at the same time and in the same manner as county taxes are collected pursuant to *Chapter 4, Article 2, Section 22646 of the Act*. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 9: The City Treasurer shall deposit all money representing assessments collected by the County for the District to the credit of a fund for the "Imperial Lighting Maintenance District No. 1", and such money shall be expended only for the maintenance, operation and servicing of the lighting improvements and appurtenant facilities as described in Section 6 above.

Section 10: The adoption of this Resolution constitutes the District levy for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

THE FOREGOING RESOLUTION was passed and adopted by the City Council of the City of Imperial on the 18th 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. 2025-40 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 18th 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 18, 2025.

KRISTINA SHIELDS,
City Clerk



City of Imperial
Lighting 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 Lighting 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 XIII D (“Article XIII D”).

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 XIII D Section 4, to approve and confirm the Maximum Assessments and an Assessment Range Formula (inflationary factor) for the 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 XIII D 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 XIII D 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 XIII D 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

The Improvements to be maintained, operated, and serviced by the District are the local and arterial street lighting systems of the City that confer special benefit to the District parcels. The specific location of both local and arterial streetlight improvements within the City can be found on the Streetlight Inventory Maps maintained by the City and on file in the office of the City Engineer where they are available for inspection. The City also maintains a lamp location list that is a tabulated listing of every street in the District by alphabetical order. Included in the items listed for each lamp are the exact location by street address number and lamp size. Lamps are not placed in specific zones, unless they clearly only benefit certain parcels (e.g., alley lights, main streetlights and petitioned installation areas). Article XIID of the California Constitution defines "maintenance and operation expenses" as, "the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care and supervision necessary to properly operate and maintain a permanent public improvement". The District funding includes, but is not limited to, the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures and all appurtenances, electrical energy, supplies, engineering and incidental costs relating to the maintenance and operation of the local and arterial lighting benefiting the District parcels.

The local street lighting improvements to be maintained, operated, and serviced by the District include utility company and City-owned streetlights within the right of way of the local public streets located within the boundaries of the District. These lights are in close proximity, approximately 90 feet, to the District parcels identified as receiving local lighting benefit in the Method of Assessment, and as such, provide special benefit to these parcels.

Specifications for street lighting within the District are indicated within a previously executed contract by and between the City and the local utility company, a copy of which is available in the Engineering Division of the Community Development Department.

The arterial street lighting improvements to be maintained, operated, and serviced by the District include a reasonable allocation of local utility company-owned and City owned streetlight maintenance, operation, and servicing on the major arterial streets within the City that provide special benefit to the parcels within the District whether or not such parcels are in close proximity to such lighting.

The local lighting and arterial lighting costs assessed in the existing County Streetlight District are not assessed through this District. Only costs above and beyond the existing County Streetlight District will be assessed as a part 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 Lighting 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 and subject to the annual assessment charge 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 streetlight improvements were installed by the developers, and by the sub dividers of the land, and the continued maintenance was guaranteed through the establishment of a Streetlight Maintenance District. If the installation of the improvements and the guaranteed maintenance did not occur, the lots would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct and separate lot is a special benefit that permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity.

All the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within the District receives a special and distinct benefit from the improvements and to the same degree.

In addition, the improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the improvements. The proper maintenance of the street lighting and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the District. All of the above mentioned contributes to a specific enhancement of the property values of each of the parcels within the District.

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

In addition to the special benefits received by the parcels within the District, there are incidental general benefits conferred by the proposed improvements. The total benefits are thus a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to adjacent property owners. The portion of the total streetlight maintenance costs, which are associated with general benefits, will not be assessed to the parcels in the District, but will be paid from other City Funds. It is estimated that the general benefit portion of the benefit received from the improvements is less than one percent (1%) of the total benefit. Nonetheless, the City has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

C. ASSESSMENT METHODOLOGY

Based on the foregoing identification of special benefit, the eligible costs to be funded through the District will be determined as follows:

- First, the prior fiscal year's actual revenue and expenses for the District will be compared to the budgeted amount adopted by City Council, to determine the balance in the District's Reserve Fund.
- Second, the new energy rates for the upcoming fiscal year will be identified, and the new fiscal year budget requirements will be determined.
- Third, the new budget needs will be compared to the Reserve Fund to determine if the District's assessment rates should be increased or decreased based on the need for funds.
- The escalation factor will be determined by compiling a composite percentage increase in the energy costs for all of the lamp sizes that the City maintains. The percentage increase in the CPUC approved rate for each lumen bulb maintained by the City and applicable to the upcoming fiscal year will be obtained. The greater of the composite percentage increase in the CPUC rate or the annual CPI will be the escalation factor for the upcoming fiscal year. If the CPUC rate has decreased, then the escalation factor may be a negative percent and may result in decreased assessments for the District. The assessment rates will not be decreased if the District is operating with a deficit or if the Reserve Fund balance needs to be restored to reflect half a year's levy. If the District is not operating at a deficit, the result of decreasing CPUC rates will be a negative escalation factor and decreased assessments.
- The escalation factor will be applied to the prior year's assessment rates for the District to determine the upcoming year's maximum assessment. The assessments collected through the District levy and held in Reserve Funds can only be used for the types of expenses listed in the Improvements and Cost Estimate section of the current fiscal year's Engineer's Report.

1. Land Use Definitions

The District assessment is based on land use so that property owners are assessed in proportion to the benefits received. The land uses defined below are descriptive of all parcels expected to exist in the District in FY 2025/2026. In the event there is a question regarding the land use designation of any parcel in the District, the City Engineer will be responsible for administratively assigning one of the land uses listed below.

TABLE 1
Land Use Designation

Land Use Code	Land Use Description
APT	Multiple family residential parcels that benefit from local lighting
APT-X	Multiple family residential parcels that do not benefit from local lighting
CONDO	Condominium or town home parcels that benefit from local lighting
CONDO-X	Condominium or town home parcels that do not benefit from local lighting
EXEMPT	Parcels exempt by law from the assessment, or those parcels that do not receive any benefit from the District
MH	Mobile homes that benefit from local lighting
MH-X	Mobile homes that do not benefit from local lighting
NONRES	Non-residential parcels that benefit from local lighting
NONRES-X	Non-residential parcels that do not benefit from local lighting
RES	Single family residential parcels that benefit from local lighting
RES-X	Single family residential parcels that do not benefit from local lighting
VACANT	Parcels without a building or similar structure that benefit from local lighting
VACANT-X	Parcels without a building or similar structure that do not benefit from local lighting

Properties that do not benefit from local street lighting are designated with an “X” in the Land Use Code, and are not assessed for local lighting, but are assessed for their share of the costs for arterial lighting and engineering and incidentals. Properties that do not benefit from local street lighting are designated with an “X” in the Land Use Code, and are not assessed for local lighting, but are assessed for their share of the costs for arterial lighting and engineering and incidentals.

2. Local Lighting Apportionment

The special benefit from maintenance, operation, and servicing of local street lighting within the District only accrues to those parcels within the District located in areas where such lighting is provided. Therefore, parcels without local street lighting are not assessed for the cost of providing such lighting. Generally, a parcel is determined to have local lighting provided if a streetlight is within approximately 90 feet of the parcel.

Regarding local lighting, there exists the core benefit of available lighting for every parcel in the District near a streetlight. This “Availability” benefit is apportioned to

parcels in the District on a per parcel basis. In addition to this benefit, parcels in the District benefit from improved safety related to people who own or use the parcels in the District (“Safety to People”) and improved safety related to the parcel itself (“Safety to Property”).

a. Safety to People

The Safety to People benefit results in a special benefit to residential parcels because local street lighting improves traffic safety during ingress and egress to the property and creates a deterrent to crime against people on the property. Vacant, non-developable properties within the District are not perceived to receive Safety to People benefit.

b. Safety to Property

The Safety to Property benefit results in a special benefit to both residential and vacant non-developable parcels because local lighting maintenance, operation and servicing provides for the protection of buildings and personal property against crime such as theft and vandalism. The Safety to Property benefit is apportioned to properties in the District based on relative property size as available from the City of Imperial Planning Department for residential uses.

Table 2 shows the breakdown of the benefit units assigned to each land use for those properties located in areas with streetlights. The single-family parcel has been selected as the basic unit for calculation of the assessments and is defined as one (1) Equivalent Dwelling Unit (“EDU”). Other land use parcels receive slightly varying levels of benefit based on parcel usage and size. Equivalent factors have been developed to indicate the benefit received based on the single-family parcel. All other land uses are converted to EDUs in the manner shown in the following table:

**TABLE 2
Local Lighting Benefit Factors**

Land Use Description	Safety to People	Safety to Property	Availability Benefit	Total Benefit Units
Single Family Residential (SFR)	0.50 per unit	0.25 per unit	0.25 per parcel	1.00 per unit
Condominium	0.43 per unit	0.12 per unit	0.25 per parcel	0.80 per unit
Multi-Family up to 20 units	0.45 per unit	0.09 per unit	0.25 per parcel	0.54 per unit 0.25 per parcel
Mobile home more than 20 units	0.20 per unit	2.60 per parcel	0.25 per parcel	0.20 per unit 2.85 per parcel
Non-residential	1.00 per acre	1.50 per acre	1.50 per acre	4.00 per acre
Vacant	0.00 per parcel	0.25 per parcel	0.25 per parcel	0.50 per parcel

3. Arterial Lighting Apportionment

All parcels in the District receive a special benefit from the installation, maintenance, operation, and servicing of safety lighting and street lighting on arterial streets. The arterial lighting, traffic signals, safety lighting, and capital improvements (Arterial Lighting) are provided throughout the City and all properties in the District may easily

access these improvements. In contrast to the Local Lighting, Arterial Lighting benefits properties primarily because the properties, and the persons using the properties, are provided safe arterial street access. Therefore, Arterial Lighting benefit will be apportioned to parcels in the District on a per unit basis taking into account demographic population information.

Vacant properties, which have no people residing on the property, also benefit from arterial lighting because of the convenience associated with emergency vehicle access and other traffic that must use the arterial streets to service the vacant properties in the District. Therefore, Vacant parcels are assigned a per parcel benefit point. Vacant parcels are assigned benefit points based on the core benefit attributable to every assessable parcel in the District from Arterial Lighting of 0.25 benefit points per parcel.

Table 3 shows the breakdown of the benefit units assigned to each land use for all assessable property in the District. The single-family parcel has been selected as the basic unit for calculation of the assessments and is defined as one (1) EDU. Other land use parcels receive slightly varying levels of benefit based on parcel usage and size. Equivalent factors have been developed to indicate the benefit received based on the single-family parcel. All other land uses are converted to EDUs in the manner shown in the following table.

TABLE 3
Arterial Lighting Benefit Factors

Land Use Description	Total Benefits Units
Single Family Residential (SFR)	1.00 per unit
Condominium	0.85 per unit
Multiple Family	0.95 per unit
Mobile Home	0.40 per unit
Non-residential	1.00 per 7,200 square feet ¹
Vacant	0.25 per parcel

¹ Minimum assessment is equal to a single-family residence.

4. District Engineering

District Engineering Costs include legal, assessment engineering, and other engineering related costs necessary to achieve the Districts compliance with Article XIII D of the California Constitution. All parcels in the District benefit from the District Engineering Costs. Each parcel in the zone is allocated a proportionate share of the District Engineering Cost based on its assigned benefit units.

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 XIID 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 4
Proposed Budget

Description	Zone 2001-01 Wildflower	Zone 2001-02 Paseo del Sol
DIRECT COSTS		
Local Lighting	\$14,850	\$34,800
Arterial Lighting	14,850	34,800
Capital Improvement/Replacement	0	0
DIRECT COSTS SUBTOTAL	\$29,700	\$69,600
INCIDENTAL COSTS/EXPENSES		
Engineering/District Administration	\$0	\$0
Incidentals	0	0
Credit from Other Sources	0	0
INCIDENTAL COSTS/EXPENSES	\$0	\$0
LESS: FUNDS ON HAND	\$(17,698)	\$(56,899)
TOTAL ASSESSMENT	\$12,002	\$12,701
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	238	260
Applied Rate per EDU	\$50.43	\$48.85
Applied Rate per Parcel (2 EDU/Parcel)	\$100.86	\$97.70
Maximum Rate per EDU	\$50.43	\$48.85
Maximum Rate per Parcel (2 EDU/Parcel)	\$100.86	\$97.70

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 \$50.43 per EDU (\$100.86 applied per home).

Zone 2001-02 (Paseo del Sol): The proposed FY 2025/2026 annual assessment is \$48.85 per EDU (\$97.70 applied per home).

CITY OF IMPERIAL

LIGHTING 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
 LIGHTING 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	2	\$ 100.86
2001-01	064-421-002-000	555 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-003-000	559 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-004-000	563 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-005-000	567 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-006-000	571 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-007-000	575 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-008-000	579 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-009-000	583 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-010-000	582 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-011-000	578 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-012-000	574 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-013-000	570 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-014-000	566 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-015-000	562 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-016-000	558 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-017-000	554 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-018-000	550 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-019-000	551 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-020-000	555 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-021-000	559 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-022-000	563 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-023-000	567 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-024-000	571 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-025-000	575 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-026-000	579 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-027-000	583 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-028-000	582 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-029-000	578 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-030-000	574 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-031-000	570 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-032-000	566 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-033-000	562 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-034-000	558 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-035-000	554 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-036-000	550 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-037-000	551 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-038-000	555 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-039-000	559 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-040-000	563 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-041-000	567 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-042-000	571 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-043-000	575 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-044-000	579 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-421-045-000	583 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-001-000	549 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-002-000	545 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-003-000	541 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-004-000	537 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-005-000	533 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86



CITY OF IMPERIAL
LIGHTING 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	064-422-006-000	529 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-007-000	525 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-008-000	521 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-009-000	517 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-010-000	513 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-011-000	509 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-012-000	2342 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-013-000	2338 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-014-000	2334 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-422-015-000	2330 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-001-000	2328 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-002-000	2324 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-003-000	2320 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-004-000	508 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-005-000	512 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-006-000	516 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-007-000	520 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-008-000	524 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-009-000	528 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-010-000	532 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-011-000	536 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-012-000	540 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-013-000	544 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-014-000	548 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-015-000	550 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-016-000	554 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-017-000	558 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-018-000	562 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-019-000	566 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-423-020-000	570 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-001-000	521 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-002-000	525 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-003-000	529 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-004-000	533 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-005-000	537 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-006-000	541 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-007-000	545 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-008-000	549 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-009-000	548 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-010-000	544 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-011-000	540 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-012-000	536 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-013-000	532 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-014-000	528 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-015-000	524 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-016-000	520 MESQUITE ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-017-000	2343 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-018-000	2339 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-019-000	2335 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-020-000	2331 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86



CITY OF IMPERIAL
 LIGHTING 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	064-424-021-000	2329 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-022-000	2325 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-023-000	2321 TUMBLEWEED AVE	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-024-000	521 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-025-000	525 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-026-000	529 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-027-000	533 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-028-000	537 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-029-000	541 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-030-000	545 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-031-000	549 SILVERWOOD ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-032-000	548 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-033-000	544 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-034-000	540 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-035-000	536 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-036-000	532 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-037-000	528 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-038-000	524 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-01	064-424-039-000	520 SAGEBRUSH ST	RESIDENTIAL	1	2	\$ 100.86
2001-02	044-611-001-000	201 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-002-000	203 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-003-000	205 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-004-000	207 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-005-000	209 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-006-000	211 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-007-000	213 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-008-000	215 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-009-000	217 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-611-010-000	219 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-001-000	200 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-002-000	202 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-003-000	204 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-004-000	206 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-005-000	208 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-006-000	210 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-007-000	212 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-008-000	214 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-009-000	216 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-010-000	218 W ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-011-000	219 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-012-000	217 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-013-000	215 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-014-000	213 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-015-000	211 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-016-000	209 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-017-000	207 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-018-000	205 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-019-000	203 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-612-020-000	201 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-001-000	200 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70



CITY OF IMPERIAL
LIGHTING 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	044-613-002-000	202 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-003-000	204 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-004-000	206 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-005-000	208 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-006-000	210 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-007-000	212 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-008-000	214 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-009-000	216 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-010-000	218 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-011-000	219 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-012-000	217 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-013-000	215 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-014-000	213 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-015-000	211 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-016-000	209 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-017-000	207 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-018-000	205 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-019-000	203 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-613-020-000	201 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-001-000	200 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-002-000	202 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-003-000	2442 LORETO CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-004-000	2444 LORETO CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-005-000	2446 LORETO CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-006-000	2448 LORETO CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-007-000	2447 LORETO CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-008-000	2445 LORETO CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-009-000	2443 LORETO CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-010-000	206 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-614-011-000	208 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-001-000	220 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-002-000	222 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-003-000	224 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-004-000	226 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-005-000	228 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-006-000	230 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-007-000	232 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-008-000	233 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-009-000	231 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-010-000	229 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-011-000	227 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-012-000	225 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-013-000	223 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-615-014-000	221 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-001-000	221 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-002-000	223 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-003-000	225 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-004-000	227 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-005-000	229 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-006-000	231 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70



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

Zone	APN	Situs Address	Land Use	Residential	EDU	Assessment
			Code	Units		
2001-02	044-616-007-000	233 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-008-000	235 ACAPULCO DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-009-000	2421 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-010-000	2423 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-011-000	2425 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-012-000	2427 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-013-000	2429 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-014-000	2431 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-015-000	2433 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-016-000	2435 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-017-000	2437 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-018-000	2439 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-019-000	2441 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-020-000	2443 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-021-000	2445 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-022-000	2447 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-616-023-000	2449 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-001-000	220 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-002-000	222 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-003-000	224 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-004-000	226 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-005-000	228 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-006-000	230 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-007-000	232 MAZATLAN DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-008-000	233 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-009-000	231 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-010-000	229 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-011-000	227 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-012-000	225 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-013-000	223 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-617-014-000	221 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-001-000	2447 CABO SAN LUCAS AVE	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-002-000	2445 CABO SAN LUCAS AVE	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-003-000	2443 CABO SAN LUCAS AVE	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-004-000	220 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-005-000	222 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-006-000	224 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-007-000	2444 VERACRUZ CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-008-000	2446 VERACRUZ CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-009-000	2448 VERACRUZ CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-010-000	2447 VERACRUZ CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-011-000	2445 VERACRUZ CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-012-000	2443 VERACRUZ CT	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-013-000	228 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-014-000	230 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-015-000	232 SAN FELIPE DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-016-000	2444 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-017-000	2446 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70
2001-02	044-618-018-000	2448 ENSENADA DR	RESIDENTIAL	1	2	\$ 97.70



CITY OF IMPERIAL
LIGHTING 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
				Total Levy		\$24,703.34
				Total Parcel Count		249

EXHIBIT B
DISTRICT BOUNDARY MAPS

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

