

**City of Imperial**  
**Lighting Maintenance District No. 1**  
**(Paseo del Sol and Wildflower)**

**Summary:**

Lighting Maintenance District No. 1 (Paseo del Sol and Wildflower) (“the Lighting District”) is a maintenance assessment district which was formed in 2001 by the City of Imperial at the request and with cooperation of the property owners and is comprised of two zones: Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). Zone 2001-01 (Wildflower) is generally located in the west portion of the City, south of Joshua Tree Street and west of La Brucherie Road, and consists of all assessable parcels located in the Wildflower No. 8 subdivision. Zone 2001-02 (Paseo del Sol) is generally located in the northeast portion of the City, north of Aten Road and east of Highway 86, and consists of all assessable parcels located in the Paseo del Sol subdivision.

**What does the annual Assessment pay for?**

The City of Imperial annually levies and collects assessments in order to provide for the maintenance of certain improvements within the Lighting District, which include: the local and arterial street lighting systems of the City that confer special benefit to the parcels within the Lighting District.

**How are the Assessments calculated?**

Each fiscal year (a fiscal year is from July 1 – June 30), the Assessments are calculated and placed on the County property tax bill. The annual Assessment rate is a per-EDU (Equivalent Dwelling Unit) rate and is determined based on budgetary needs of the Lighting District.

**Does the Assessment increase each year?**

Each year, the Maximum Assessment Rate shall adjust based on the percentage change in the Consumer Price Index published by the U.S. Department of Labor Statistics for all urban consumers in the Los Angeles-Riverside-Orange County area.

**How long will the Special Assessment be levied?**

The annual Special Assessment shall continue indefinitely at the discretion of the City, for as long as the City provides the services to the Lighting District.

**Is there an option to prepay the Annual Special Assessment? If so, what is the process for prepayment?**

There is no prepayment option for the annual Special Assessment.

**If you have any further questions, please contact the City’s Special Tax Administrator at the following:**

Koppel & Gruber Public Finance  
334 Via Vera Cruz, Suite 256  
San Marcos, CA 92078  
(888) 510-0290  
[info@kgpf.net](mailto:info@kgpf.net)