

Fiscal Year 2024-25

ENGINEER'S REPORT

City of Watsonville

Vista Montaña No. 2

Landscape and Lighting Maintenance
Assessment District

March 2024



Pursuant to the Landscape and Lighting Act of 1972 and Article XIID of the California Constitution

Engineer of Work:

SCI Consulting Group

Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534

707.430.4300

www.sci-cg.com

(This page Intentionally left blank)

City of Watsonville

City Council

Vanessa Quiroz-Carter, District 2, Mayor

Maria Orozco, District 3, Mayor Pro Tempore

Eduardo Montesino, District 1, Member

Kristal Salcido, District 4, Member

Casey Clark, District 5, Member

Jimmy Dutra, District 6, Member

Ari Parker, District 7, Member

City of Watsonville Staff

Tamara Vides, Assistant City Manager

Marissa Duran, Director of Finance

Nick Calubaquib, Director of Parks & Community Services

Murray Fontes, P.E., Assistant Director of Public Works & Utilities/City Engineer

Joseph Medina, Parks Superintendent

Engineer of Work

SCI Consulting Group

Table of Contents

Introduction.....	4
Overview	4
Assessment Process	4
Legislative Analysis	6
Plans and Specifications.....	9
Description of Improvements	9
Estimate of Cost and Budget	11
Method of Apportionment.....	13
Discussion of Benefit	14
Benefit Factors	15
General versus Special Benefit.....	16
Benefit Finding	18
Zones of Benefit	20
Method of Assessment.....	21
Residential Properties	22
Other Properties.....	23
Consumer Price Index Adjustments	24
Assessment Statement	25
Assessment Diagram.....	27
Assessment Roll.....	29

List of Tables

Table 1 - Fiscal Year 2024-25 Estimate of Cost and Budget.....	11
Table 2 - Assessment Rate Determination by Estimate of Costs.....	12
Table 3 – Residential Density and Assessment Factors	23
Table 4 – Summary of Combined Cost Estimate.....	25

DRAFT

Introduction

Overview

The Vista Montaña Landscape and Lighting Maintenance Assessment District (“LLMAD”) was originally formed in Fiscal Year 2003-04 for the Vista Montaña Subdivision as a condition of approval for its development. The subdivision is located off East Lake Avenue and adjacent to Ann Soldo Elementary School and the Bay Village Subdivision. It includes 173 single-family residential parcels, 80 townhome residential parcels, 135 multi-family residential units and the surrounding common areas.

The current assessment revenue has proven insufficient to meet the ongoing operations, maintenance, and capital replacement needs of the LLMAD. As a result, the City of Watsonville has reduced the level of maintenance in the landscaped areas. Therefore, this Engineer’s Report (“Report”) proposes that the Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District (“Assessment District”) be formed, including a cost-of-living increase provision, to provide additional funding for maintenance and services in the Vista Montaña LLMAD area as time goes on.

Assessment Process

This Engineer’s Report establishes the budget for the maintenance and services to be undertaken by the Assessment District that will be funded by the proposed Fiscal Year 2024-25 assessments and also determines the benefits received from the maintenance and services by property within the Assessment District as well as the method of assessment apportionment to lots and parcels. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the “Act”) and Article XIII D of the California Constitution (the “Article”).

Following the submittal of this Report to the City of Watsonville City Council (“Council”) for preliminary approval, the Council may, by Resolution, call for an assessment ballot proceeding and Public Hearing on the establishment of the Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District.

If the Council approves such Resolution and calls for the mailing of notices and ballots, a notice of assessment and assessment ballot will be mailed to property owners at least 45 days prior to the date of the Public Hearing set by the Council. Such notice would include a description of the assessments as well as an explanation of the method of voting on the assessments. Each notice would include a ballot on which the property owner could mark his or her approval or disapproval of the assessments and a ballot return envelope.

After the ballots are mailed to property owners, a minimum 45-day time period must be provided for the return of the assessment ballots. Following this 45-day time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed assessments and services. At this hearing, the public would have the opportunity to provide input on this issue and would have a final opportunity to submit ballots. After the conclusion of the public input portion of the hearing, the hearing may be continued to a later time to allow time for the tabulation of ballots.

With the passage of Proposition 218 on November 6, 1996, The Right to Vote on Taxes Act, now Article XIII C and XIII D of the California Constitution, the proposed assessments can be levied for Fiscal Year 2024-25 and future years, only if the ballots submitted in favor of the assessments are greater than the ballots submitted in opposition to the assessments. (Each ballot is weighted by the amount of proposed assessment for the property that it represents).

If it is determined, when the tabulation results are announced, that the assessment ballots submitted in opposition to the proposed assessments do not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted) the Council may take action, by resolution, to approve the levy of the assessments for Fiscal Year 2024-25 and future fiscal years. If the assessments are so confirmed and approved, the levies will be submitted to the Santa Cruz County Auditor for inclusion on the property tax rolls for Fiscal Year 2024-25.

The procedures for levy of the assessments in future years commence with the creation of a budget for the upcoming fiscal year's costs and services, an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year, and the preparation of an updated Engineer's Report. After these documents are prepared and submitted, they could be reviewed and preliminarily approved by the Council at a public meeting. At this meeting, the Council could also call for the publication in a local newspaper of the intent to continue the assessment and set the date for a noticed public hearing. At the annual public hearing, members of the public could provide input to the Council prior to the Council's decision on continuing the services and assessments for the next fiscal year.

Legislative Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides procedures and requirements for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement that benefits the assessed property.

Proposition 218 describes several important requirements, including a property owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling in Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit.
- The services and/or improvements funded by assessments must be clearly defined.
- Special benefits are directly received by and provide a direct advantage to property in the assessment district.

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th District Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the court upheld an assessment that was 100% special benefit (i.e., 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. This Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the 4th District Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the assessments are for special, not general, benefit; the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer’s Report is consistent with *Dahms* because, similar to the Downtown Pomona assessment validated in *Dahms*, the services will be directly provided to property in the Assessment District. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer’s Report establishes a more conservative measure of general benefits.

This Engineer's Report is consistent with *Beutz, Dahms, and Greater Golden Hill* because the improvements will directly benefit property in the Assessment District, and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

DRAFT

Plans and Specifications

The formula below describes the relationship between the final level of services, the baseline level of service based on existing funding, and the enhanced level of services funded by the assessment if it is approved. It should be noted, due to the fact that current operating costs are increasing at a faster rate than current funding sources, the baseline level of services is diminishing over time.

<i>Final Level of Service</i>	=	<i>Current Baseline Level of Service</i>	+	<i>Proposed Enhanced Level of Service</i>
-------------------------------	---	--	---	---

Below is a more detailed description of these improvements that are provided for the special benefit of property in the Assessment District.

The existing Vista Montaña Landscape and Lighting Maintenance Assessment District provides capital repair and/or replacement, maintenance, and services in locations throughout its boundaries. The maintenance and services to be undertaken by the new formation of Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District, and the cost thereof paid from the levy of the annual assessment, will provide special benefit to Assessor Parcels within the District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the improvements, maintenance, and services are generally described as follows in the section below.

Description of Improvements

Within the Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District, the improvements to be maintained from this new assessment are generally described as including, but not limited to:

- Regular maintenance and repair of all facilities within the agricultural buffer area on Bridge Street, including the landscaping, perimeter wall, and erosion control plantings within or adjacent to the detention basins and drainage swale.
- Power for the street lighting within the District.
- Regular maintenance, and repair of the parkway strip and street trees.

- Operation, maintenance, and repair of the storm drain detention basins, drainage channel, drainage facilities, and erosion control measures within the agricultural buffer, including the storm drain culvert crossing Highway 152 and the inlet structure on the west side of Highway 152.
- Regular maintenance and repair of the landscaping and perimeter walls.
- Administrative services to operate the District.

“Services” include, but are not limited to: personnel; electrical energy; utilities such as water; materials; contractual services; grading; clearing; removal of debris; installation or construction of walls, irrigation, drainage, hardscapes, trees, furnishings such as pots, bollards, tree grates, and appurtenant facilities as required to provide an aesthetically pleasing environment throughout the District; and other items necessary for the maintenance or servicing or both including the facilities described below.

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

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

Estimate of Cost and Budget

The 1972 Act provides that the total costs for providing the maintenance and services of the Assessment District can be recovered in the assessment spread including incidental expenses. The latter can include engineering fees, legal fees, printing, mailing, postage, publishing, and all other costs identified with the Assessment District proceedings.

An estimate of Assessment District costs for Fiscal Year 2024-25 for maintenance and services is provided in Table 1 below.

Table 1 - Fiscal Year 2024-25 Estimate of Cost and Budget

Estimate of Maintenance and Services	Zone A Annual Maint	Zone B Annual Maint
<i>Perimeter wall (Split walls on far side of Agriculture Buffer)</i>		
Maintenance	\$ 3,962	
<i>Plantings (Indicated in blue on map)</i>		
End caps planting		\$ 30,880
End caps irrigation		\$ 4,758
Street buffer planting		\$ 33,618
Street buffer irrigation		\$ 5,180
Channel plantings	\$ 20,642	
Channel irrigation	\$ 3,817	
<i>Street lighting</i>		
Electric costs	\$ 2,038	\$ 2,038
<i>Subdivision Landscape Strip & Trees (in front of homes)</i>		
Plantings		\$ 8,032
Irrigation		\$ 1,031
<i>Swale (in yellow)</i>		
Maintenance	\$ 13,722	
<i>60" Culvert (under Hwy 152)</i>		
Maintenance	\$ 1,647	
<i>60" Inlet Structure (W. side of 152 and on Bridge) & Basin (E. side of 152)</i>		
Maintenance	\$ 8,233	
<i>Highway Landscape Strip</i>		
Maintenance	\$ 36,508	
Irrigation	\$ 3,416	
<i>Perimeter Wall (Hwy 152)</i>		
Maintenance/Graffiti	\$ 1,400	
<i>District Operation</i>		
Annual cost	\$ 7,944	\$ 7,944
Estimated Annual Expenditures	\$ 103,329	\$ 93,481

The new assessment will be implemented gradually over a five-year period with assessments equaling 30% the first year, 55% the second year, 80% the third year, 90% the fourth year, and 100% the fifth year. During this time frame, an escalator will be built into it to allow for cost-of-living increases when needed. See Figure 2 below.

Table 2 - Assessment Rate Determination by Estimate of Costs

Estimate of Maintenance and Services	FY 2024-25			FY 2025-26			FY 2026-27			FY 2027-28			FY 2028-29		
	Percent	Zone A	Zone B	Percent	Zone A	Zone B	Percent	Zone A	Zone B	Percent	Zone A	Zone B	Percent	Zone A	Zone B
Expenditures															
Estimate of Maintenance and Services		\$ 103,329	\$ 93,481		\$ 103,329	\$ 93,481		\$ 103,329	\$ 93,481		\$ 103,329	\$ 93,481		\$ 103,329	\$ 93,481
County Auditor's Fee		\$ 1,033	\$ 935		\$ 1,033	\$ 935		\$ 1,033	\$ 935		\$ 1,033	\$ 935		\$ 1,033	\$ 935
Total		\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415
Revenues															
Direct Benefit Assessments ¹	30%	\$ 31,309	\$ 28,325	55%	\$ 57,399	\$ 51,928	80%	\$ 83,490	\$ 75,532	90%	\$ 93,926	\$ 84,974	97%	\$ 101,231	\$ 91,583
General Benefit Contribution ²	70%	\$ 73,053	\$ 66,091	45%	\$ 46,963	\$ 42,487	20%	\$ 20,872	\$ 18,883	10%	\$ 10,436	\$ 9,442	3%	\$ 3,131	\$ 2,832
Total		\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415	Total	\$ 104,362	\$ 94,415

Land Use Proposed Assessment Rates	FY 2024-25			FY 2025-26			FY 2026-27			FY 2027-28			FY 2028-29		
	Total Rate	Zone A	Zone B	Total Rate	Zone A	Zone B	Total Rate	Zone A	Zone B	Total Rate	Zone A	Zone B	Total Rate	Zone A	Zone B
Without General Benefit Contribution															
Single Family	\$ 741.11	\$ 342.73	\$ 398.38	\$ 741.11	\$ 342.73	\$ 398.38	\$ 741.11	\$ 342.73	\$ 398.38	\$ 741.11	\$ 342.73	\$ 398.38	\$ 741.11	\$ 342.73	\$ 398.38
Townhome/Condominium	\$ 592.89	\$ 274.19	\$ 318.70	\$ 592.89	\$ 274.19	\$ 318.70	\$ 592.89	\$ 274.19	\$ 318.70	\$ 592.89	\$ 274.19	\$ 318.70	\$ 592.89	\$ 274.19	\$ 318.70
Apartment	\$ 171.37	\$ 171.37		\$ 171.37	\$ 171.37		\$ 171.37	\$ 171.37		\$ 171.37	\$ 171.37		\$ 171.37	\$ 171.37	
With General Benefit Contribution¹															
Single Family	\$ 222.33	\$ 102.82	\$ 119.51	\$ 407.61	\$ 188.50	\$ 219.11	\$ 592.89	\$ 274.19	\$ 318.70	\$ 667.00	\$ 308.46	\$ 358.54	\$ 718.88	\$ 332.45	\$ 386.43
Townhome/Condominium	\$ 177.87	\$ 82.26	\$ 95.61	\$ 326.09	\$ 150.80	\$ 175.29	\$ 474.31	\$ 219.35	\$ 254.96	\$ 533.60	\$ 246.77	\$ 286.83	\$ 575.10	\$ 265.96	\$ 309.14
Apartment	\$ 51.41	\$ 51.41		\$ 94.25	\$ 94.25		\$ 137.09	\$ 137.09		\$ 154.23	\$ 154.23		\$ 166.23	\$ 166.23	

Note 1: Assessment rates for future fiscal years starting at FY 2025-26 are subject to increase by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index (see Consumer Price Index Adjustment section of the Engineer's Report)

Note 2: The City will contribute the minimum required General Benefit Contribution of 3% for future fiscal years starting in FY 2028-29 as described in the Benefit Findings section of the Engineer's Report

Method of Apportionment

This section includes an explanation of the special benefits to be derived from the maintenance, operations, and repair activities, the criteria for the expenditure of assessment funds and the methodology used to apportion the total assessments to properties within the proposed Assessment District. The proposed Assessment District area consists of all Assessor Parcels included within the Vista Montaña boundary.

Pursuant to Proposition 218, the method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the proposed Assessment District, or to the public at large. Special benefit is calculated for each parcel in the District using the following process:

- 1.) Identification of all benefit factors derived from the Improvements.
- 2.) Calculation of the proportion of these benefits that are general.
- 3.) Determination of the relative special benefit within different areas (zones of benefit) of the Assessment District, if any.
- 4.) Determination of the relative special benefit per property type.
- 5.) Calculation of the specific assessment for each individual parcel based upon special vs. general benefit, zones, property type and other supporting attributes.

The District consists of certain assessor parcels within the boundaries as defined by the Assessment Diagram referenced in this report and the parcels identified by the Assessor Parcel Numbers listed with the levy roll. The parcel list includes all privately and publicly owned parcels as shown. The method used for apportioning the Assessment is based upon the relative special benefits to be derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The Assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements.

The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements and the second step is to allocate the Assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the Assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

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

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial, and other lots and parcels resulting from the improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

1. Proximity to improved landscaped areas within the Assessment District
2. Access to improved landscaped areas within the Assessment District
3. Improved views within the Assessment District
4. Improved nighttime visibility and safety from streetlights
5. Creation of individual lots for residential and commercial use that, in absence of the Assessments, would not have been created.

In this case, the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

“The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district’s property values).”

Proximity, improved access, and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment-funded services upheld by Dahms included streetscape maintenance and security services.

Benefit Factors

The special benefits from the improvements are further detailed below:

Proximity to improved landscaped areas within the Assessment District

Only the specific properties within close proximity to the improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the improvements and the landscaping areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved outdoor and landscaped areas within the Assessment District

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

The City, by maintaining permanent public improvements funded by the Assessments in the District, provides improved views to properties in the District. The properties in the District enjoy close and unique proximity, access and views of the specific improvements funded in the District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

Improved nighttime visibility and safety from streetlights

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for use of the property in the evenings and night. Street lighting also provides special benefit as it increases safety and reduces the likelihood of crime on the proximate parcels.

Creation of Individual Lots for Residential Use that, in Absence of the Assessments, Would Not Have Been Created

In the District, the original owner/developer(s) of the property within the District agreed unanimously to the Assessments. The Assessments provide the necessary funding for improvements that were required as a condition of development and subdivision approval. Therefore, such Assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the Assessments through the title reports, and in some cases, through Department of Real Estate “White Paper” reports that the parcels were subject to assessment. Purchase of property was also an “agreement” to pay the Assessment. Therefore, in absence of the Assessments, the lots within most of the District would not have been created. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the Assessments.

General versus Special Benefit

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. An assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
--------------------------	----------	----------------------------	----------	----------------------------

There is no widely accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this Report, the general benefit is liberally estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The Assessment will fund improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
----------------------------	----------	---	----------	--	----------	---

Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In these Assessments, as noted, properties in the District have close and unique proximity, views and access to the improvements and uniquely improved desirability from the improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access, or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special and is only minimally received by property outside the Districts or the public at large.

Benefit Finding

Quantification of General Benefit

In this section, the general benefit from landscaping and other types of improvements is liberally estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Benefit to Property Outside the Assessment Districts

Properties within the District receive almost all of the special benefits from the improvements because properties in the District enjoy unique close proximity and access to the improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the improvements, but outside of the boundaries of the District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments. The general benefit to property outside of the District is calculated with the parcel and data analysis performed by SCI Consulting Group.

Since certain properties outside the District enjoy close proximity and access to the improvements cannot be assessed by the District, this is a form of general benefit to other property. There are 4 parcels outside the District that are directly adjacent to areas where pathways and landscaped areas are maintained by the District. The benefits conferred to these properties do not include the Lot Creation benefit factor, therefore the benefit is reduced by 60%. The general benefit to property outside of the District is calculated as follows.

<u>Assumptions:</u>	
4	<i>Parcels Outside District</i>
259	<i>Parcels In the District</i>
40%	<i>Benefit Factor</i>
<u>Calculation:</u>	
<i>General Benefit to Property Outside the District</i>	
$\frac{4}{4 + 259}$	$\times 40\% = 0.61\%$

Benefit to Property *Inside* the Assessment Districts that is *Indirect and Derivative*

The “indirect and derivative” benefit to property within the District is particularly difficult to calculate. A solid argument can be presented that all benefit within the District is special because the other improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the other improvements enjoyed by benefiting properties in the District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the Assessment area is the percentage of land area within or directly abutting the District that is publicly owned and used for regional purposes such as regional parks, major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. The District boundaries are narrowly drawn to include only the residential areas within the neighborhood, and there are no regional facilities within the District. Therefore, the indirect and derivative general benefits to property within the District are zero.

Benefit To The Public At Large

The general benefit to the public at large can be estimated by the proportionate amount of time that the District’s improvements are used and enjoyed by individuals who are not residents, employees, customers, or property owners in the District. It should be noted that these improvements do not attract the public at large in the same way as park improvements, and they confer far less benefit to the public at large than do similar park improvements. In essence, the public does not visit an area to enjoy outdoor and landscaped area improvements in the same way as they may visit a park.

However, certain outdoor and landscaped areas maintained by the District may provide some enhancement to views enjoyed by the public as they drive past. Approximately 6% of the outdoor and landscaped areas maintained by the District lie along the arterial street of East Lake Avenue that carry a high percentage of traffic not associated with people who are not residents or property owners within the District. While there are not statistics available as to what percentage of pass-by vehicle trips are by non-residents or non-property owners, a liberal factor of 90% is assumed. Finally, of all the types of benefits conferred by the improvements, passersby only benefit from views, which are estimated at 10% of the total benefits. Therefore, we find that $((90\% \text{ of } 6\%) \times 10\%) = 0.54\%$ of the benefits from the improvements are general benefits to the public at large. Furthermore, this report acknowledges that the collector street of Bridge Street may receive some traffic from the adjacent Bay Village Subdivision and therefore an additional 1% is added.

Summary of General Benefit

Using a sum of these three measures of general benefit, we find that approximately 2.15% of the benefits conferred by the improvements may be general in nature and should be funded by sources other than the assessment. This total general benefit finding has liberally been rounded up to 3.00%.

<u>Landscaping General Benefit Calculation</u>	
0.61%	Outside the District
0.00%	Inside the District
1.54%	Public At Large
<hr/>	
2.15%	Total General Benefit
≈	3.00%

Zones of Benefit

Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District was formed to provide a funding source for the maintenance and services of landscaping and lighting improvements within the boundaries of the Assessment District. The boundaries of the Assessment District have been narrowly drawn to include only properties that will specially benefit from the maintenance and services and would receive a declining level of service if the Assessments were not approved.

The SVTA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being

general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

There are three components to the maintenance and services of improvements 1) landscaping, 2) street lighting, and 3) open space and agriculture buffer. The Engineer determined based on the proximity to the improvements, the Assessment District will consist of two maintenance zones: Zone A and Zone B. Zone A includes all the parcels within the Assessment District boundary. Zone B includes all single-family residential and townhome/condominium parcels that directly benefit from the maintenance of the “park strips” and landscaping in the “street end caps.”

Method of Assessment

As previously discussed, the proposed assessments will provide additional maintenance and services of existing improvements that will clearly confer special benefits to properties in the Assessment District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Assessment District because such parcel population density is a measure of the relative benefit a parcel receives from the improvements. It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads, and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels, and the population density of parcels.

The primary step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an SFE value, which is each property's relative benefit in relation to a single-family home on one parcel. In this case, the "benchmark" property is the single-family detached dwelling which is one Single Family Equivalent or one SFE.

Finally, the special benefits to be derived from the proposed assessments will be conferred on property and are not based on a specific property owner's use of the improvements, a specific property owner's occupancy of property, or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Assessment District's landscaped areas. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at, or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential, and its proximity to landscaped areas. This method is further described below.

Residential Properties

Certain residential properties in the District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses and zero-lot line houses are included in this category of single-family residential property. If there is more than one single-family detached dwelling on a parcel, it will be charged one SFE per single-family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single-family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single-family home and the relative size of each type of residential dwelling unit.

The population density factors for the area in the City of Watsonville encompassing the Assessment District, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2022 American Community Survey 5-Year estimate and dividing it by the total number of such households, finds that approximately 2.80 persons occupy each single-family residence, whereas an average of 2.75 persons occupy each townhome/condominium. The ratio of 2.80 people on average for a single-family residence and 2.75 people per dwelling unit in a townhome/condominium unit results in a population density equivalent of 0.98 for townhomes/condominiums.

Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a townhome/condominium, this calculation results in an SFE factor of 0.80 per dwelling unit. The single-family equivalency factor of 0.50 per dwelling unit for multi-family residential properties applies to such properties with two or more units.

Table 3 – Residential Density and Assessment Factors

Type of Residential Property	Pop. Density Equivalent	SqFt Factor	SFE Factor
Single Family Residential	1.00	1.00	1.00
Townhome/Condominium	0.98	0.82	0.80
Multi-Family Residential (2+ Units)	0.98	0.51	0.50

Source: 2022 American Community Survey, City of Watsonville, and property dwelling size information from the Santa Cruz County Assessor data and other sources.

Other Properties

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial, or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers, or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Consumer Price Index Adjustments

The maximum assessment rate within the Assessment District may be increased by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index ("CPI"). In the event that the actual assessment rate for any given year is not increased by an amount equal to the CPI change, any such deferred assessment increase may be added to the total amount assessed in any subsequent year. In such event, the maximum authorized assessment amount shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years.

Assessment Statement

The City Council of the City of Watsonville, County of Santa Cruz, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), directed the formation of Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District;

The Council directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the maintenance and services upon all assessable parcels within the Assessment District, to which the description of the proposed maintenance and services are therein contained, reference is hereby made for further particulars;

The undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Watsonville, hereby make the following assessment to cover the portion of the estimated cost of the maintenance and services, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the maintenance and services and the expense incidental thereto, to be paid by the Vista Montaña No. 2 Landscaping and Lighting District for Fiscal Year 2024-25 through Fiscal Year 2029-30 is intended to gradually implement the full assessment amount over five years with assessments equaling 30% the first year, 55% the second year, 80% the third year, 90% the fourth year, and 100% the fifth year:

Table 4 – Summary of Combined Cost Estimate

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Expenditures					
Estimate of Maintenance and Services	\$ 196,809	\$ 196,809	\$ 196,809	\$ 196,809	\$ 196,809
County Auditor's Fee	\$ 1,968	\$ 1,968	\$ 1,968	\$ 1,968	\$ 1,968
Total	\$ 198,777	\$ 198,777	\$ 198,777	\$ 198,777	\$ 198,777
Revenues					
Direct Benefit Assessments ¹	\$ 59,633	\$ 109,328	\$ 159,022	\$ 178,900	\$ 192,814
General Benefit Contribution ²	\$ 139,144	\$ 89,450	\$ 39,755	\$ 19,878	\$ 5,963
Total	\$ 198,777	\$ 198,777	\$ 198,777	\$ 198,777	\$ 198,777

Note 1 - Assessment rates for future fiscal years starting at FY 2025-26 are subject to increase by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index (see Consumer Price Index Adjustment section of the Engineer's Report)

Note 2 - General Benefit Contribution for future fiscal years starting at FY 2028-29, the City will contribute the minimum required General Benefit Contribution of 3%

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion the net amount of the cost and expenses of the improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the City of Watsonville, Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is made upon the parcels or lots of land within the Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI). In the event that the actual assessment rate for any given year is not increased by an amount equal to the CPI change, any such deferred assessment increase may be added to the total amount assessed in any subsequent year. In such event, the maximum authorized assessment amount shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years.


Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Santa Cruz for Fiscal Year 2024-25 through Fiscal Year 29-30. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for Fiscal Year 2024-25 through Fiscal Year 29-30 for each parcel or lot of land within the Montaña No. 2 Landscape and Lighting Maintenance Assessment District.

Dated: May 14, 2024

**INSERT
STAMP**

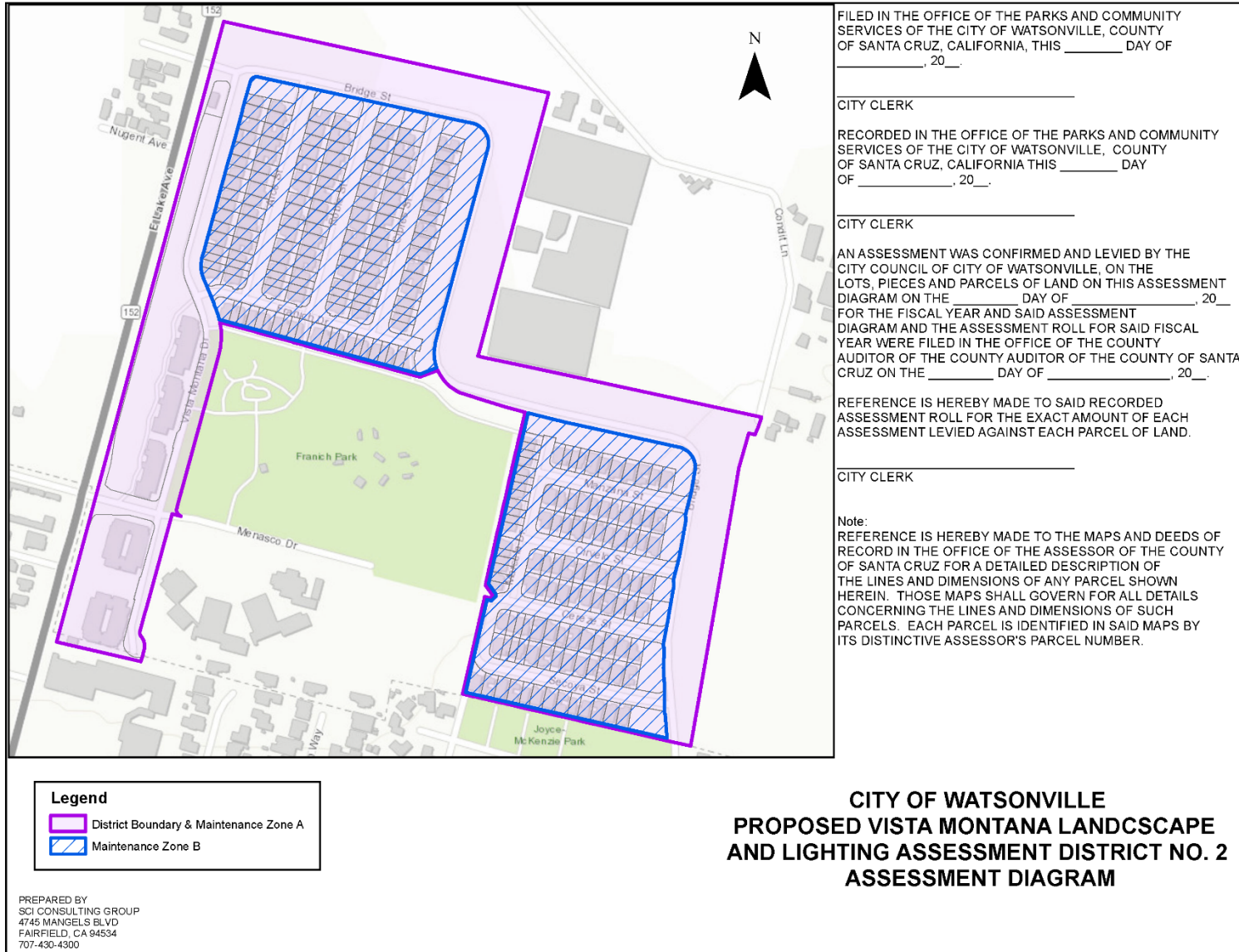
Engineer of Work

By 
Edric W. H. Kwan, P.E.
License No. C062829



Assessment Diagram

The boundaries of the Vista Montaña No. 2 Landscape and Lighting Maintenance Assessment District in the City of Watsonville are displayed on the following Assessment Diagram.

DRAFT



Legend

-  District Boundary & Maintenance Zone A
-  Maintenance Zone B

PREPARED BY
 SCI CONSULTING GROUP
 4745 MANGELS BLVD
 FAIRFIELD, CA 94534
 707-430-4300

FILED IN THE OFFICE OF THE PARKS AND COMMUNITY SERVICES OF THE CITY OF WATSONVILLE, COUNTY OF SANTA CRUZ, CALIFORNIA, THIS _____ DAY OF _____, 20__.

 CITY CLERK

RECORDED IN THE OFFICE OF THE PARKS AND COMMUNITY SERVICES OF THE CITY OF WATSONVILLE, COUNTY OF SANTA CRUZ, CALIFORNIA THIS _____ DAY OF _____, 20__.

 CITY CLERK

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE CITY COUNCIL OF CITY OF WATSONVILLE, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20__ FOR THE FISCAL YEAR AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SANTA CRUZ ON THE _____ DAY OF _____, 20__.

REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

 CITY CLERK

Note:
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SANTA CRUZ FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

**CITY OF WATSONVILLE
 PROPOSED VISTA MONTANA LANDSCAPE
 AND LIGHTING ASSESSMENT DISTRICT NO. 2
 ASSESSMENT DIAGRAM**

Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Landscape and Lighting Maintenance Assessment District and the amount of the assessment) has been filed with the City Clerk and is, by reference, made part of this report and will be available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

DRAFT

CITY OF WATSONVILLE

Vista Montaña Landscape and Lighting Maintenance Assessment District No. 2
 Preliminary Report for Fiscal Year 2024-25
 Parcels for Secured Property Tax Roll

Parcel Number	Property Address	Assessment	Parcel Number	Property Address	Assessment
01755123	790 VISTA MONTANA DR	\$ 6,940.35	01774213	749 ARCE ST	\$ 222.33
01774101	701 VISTA MONTANA DR	\$ 222.33	01774214	753 ARCE ST	\$ 177.86
01774102	705 VISTA MONTANA DR	\$ 222.33	01774215	757 ARCE ST	\$ 177.86
01774103	709 VISTA MONTANA DR	\$ 222.33	01774216	761 ARCE ST	\$ 177.86
01774104	713 VISTA MONTANA DR	\$ 222.33	01774217	121 FRANICH DR	\$ 177.86
01774105	717 VISTA MONTANA DR	\$ 222.33	01774218	135 FRANICH DR	\$ 177.86
01774106	721 VISTA MONTANA DR	\$ 222.33	01774219	762 ROBLE ST	\$ 177.86
01774107	725 VISTA MONTANA DR	\$ 222.33	01774220	758 ROBLE ST	\$ 177.86
01774108	729 VISTA MONTANA DR	\$ 222.33	01774221	754 ROBLE ST	\$ 177.86
01774109	733 VISTA MONTANA DR	\$ 222.33	01774222	750 ROBLE ST	\$ 222.33
01774110	737 VISTA MONTANA DR	\$ 222.33	01774223	746 ROBLE ST	\$ 222.33
01774111	741 VISTA MONTANA DR	\$ 222.33	01774224	742 ROBLE ST	\$ 222.33
01774112	745 VISTA MONTANA DR	\$ 222.33	01774225	738 ROBLE ST	\$ 222.33
01774113	749 VISTA MONTANA DR	\$ 222.33	01774226	734 ROBLE ST	\$ 222.33
01774114	753 VISTA MONTANA DR	\$ 177.86	01774227	730 ROBLE ST	\$ 222.33
01774115	757 VISTA MONTANA DR	\$ 177.86	01774228	726 ROBLE ST	\$ 222.33
01774116	761 VISTA MONTANA DR	\$ 177.86	01774229	722 ROBLE ST	\$ 222.33
01774117	101 FRANICH DR	\$ 177.86	01774230	718 ROBLE ST	\$ 222.33
01774118	105 FRANICH DR	\$ 177.86	01774231	714 ROBLE ST	\$ 222.33
01774119	762 ARCE ST	\$ 177.86	01774232	710 ROBLE ST	\$ 222.33
01774120	758 ARCE ST	\$ 177.86	01774233	706 ROBLE ST	\$ 222.33
01774121	754 ARCE ST	\$ 177.86	01774234	702 ROBLE ST	\$ 222.33
01774122	750 ARCE ST	\$ 222.33	01774301	701 ROBLE ST	\$ 222.33
01774123	746 ARCE ST	\$ 222.33	01774302	705 ROBLE ST	\$ 222.33
01774124	742 ARCE ST	\$ 222.33	01774303	709 ROBLE ST	\$ 222.33
01774125	738 ARCE ST	\$ 222.33	01774304	713 ROBLE ST	\$ 222.33
01774126	734 ARCE ST	\$ 222.33	01774305	717 ROBLE ST	\$ 222.33
01774127	730 ARCE ST	\$ 222.33	01774306	721 ROBLE ST	\$ 222.33
01774128	726 ARCE ST	\$ 222.33	01774307	725 ROBLE ST	\$ 222.33
01774129	722 ARCE ST	\$ 222.33	01774308	729 ROBLE ST	\$ 222.33
01774130	718 ARCE ST	\$ 222.33	01774309	733 ROBLE ST	\$ 222.33
01774131	714 ARCE ST	\$ 222.33	01774310	737 ROBLE ST	\$ 222.33
01774132	710 ARCE ST	\$ 222.33	01774311	741 ROBLE ST	\$ 222.33
01774133	706 ARCE ST	\$ 222.33	01774312	745 ROBLE ST	\$ 222.33
01774134	702 ARCE ST	\$ 222.33	01774313	749 ROBLE ST	\$ 222.33
01774201	701 ARCE ST	\$ 222.33	01774314	753 ROBLE ST	\$ 177.86
01774202	705 ARCE ST	\$ 222.33	01774315	757 ROBLE ST	\$ 177.86
01774203	709 ARCE ST	\$ 222.33	01774316	761 ROBLE ST	\$ 177.86
01774204	713 ARCE ST	\$ 222.33	01774317	147 FRANICH DR	\$ 177.86
01774205	717 ARCE ST	\$ 222.33	01774320	762 CIPRES ST	\$ 177.86
01774206	721 ARCE ST	\$ 222.33	01774321	758 CIPRES ST	\$ 177.86
01774207	725 ARCE ST	\$ 222.33	01774322	754 CIPRES ST	\$ 177.86
01774208	729 ARCE ST	\$ 222.33	01774323	750 CIPRES ST	\$ 222.33
01774209	733 ARCE ST	\$ 222.33	01774324	746 CIPRES ST	\$ 222.33
01774210	739 ARCE ST	\$ 222.33	01774325	742 CIPRES ST	\$ 222.33
01774211	741 ARCE ST	\$ 222.33	01774326	738 CIPRES ST	\$ 222.33
01774212	745 ARCE ST	\$ 222.33	01774327	734 CIPRES ST	\$ 222.33

CITY OF WATSONVILLE

Vista Montaña Landscape and Lighting Maintenance Assessment District No. 2
Preliminary Report for Fiscal Year 2024-25
Parcels for Secured Property Tax Roll

Parcel Number	Property Address	Assessment	Parcel Number	Property Address	Assessment
01774328	730 CIPRES ST	\$ 222.33	01774439	701 CIPRES ST	\$ 222.33
01774329	726 CIPRES ST	\$ 222.33	01775102	505 CIRVELO ST	\$ 222.33
01774330	722 CIPRES ST	\$ 222.33	01775103	509 CIRVELO ST	\$ 222.33
01774331	718 CIPRES ST	\$ 222.33	01775104	513 CIRVELO ST	\$ 222.33
01774332	714 CIPRES ST	\$ 222.33	01775105	517 CIRVELO ST	\$ 222.33
01774333	710 CIPRES ST	\$ 222.33	01775106	521 CIRVELO ST	\$ 222.33
01774334	706 CIPRES ST	\$ 222.33	01775107	525 CIRVELO ST	\$ 222.33
01774335	702 CIPRES ST	\$ 222.33	01775108	529 CIRVELO ST	\$ 222.33
01774337	163 FRANICH DR	\$ 177.86	01775109	533 CIRVELO ST	\$ 222.33
01774401	156 FRANICH DR	\$ 177.86	01775110	537 CIRVELO ST	\$ 222.33
01774402	152 FRANICH DR	\$ 177.86	01775111	541 CIRVELO ST	\$ 222.33
01774403	148 FRANICH DR	\$ 177.86	01775112	545 CIRVELO ST	\$ 222.33
01774404	144 FRANICH DR	\$ 177.86	01775113	131 MARCELA DR	\$ 177.86
01774405	140 FRANICH DR	\$ 177.86	01775114	135 MARCELA DR	\$ 177.86
01774406	136 FRANICH DR	\$ 177.86	01775115	139 MARCELA DR	\$ 177.86
01774407	132 FRANICH DR	\$ 177.86	01775116	143 MARCELA DR	\$ 177.86
01774408	128 FRANICH DR	\$ 177.86	01775117	147 MARCELA DR	\$ 177.86
01774409	124 FRANICH DR	\$ 177.86	01775118	151 MARCELA DR	\$ 177.86
01774410	120 FRANICH DR	\$ 177.86	01775119	155 MARCELA DR	\$ 177.86
01774411	116 FRANICH DR	\$ 177.86	01775120	159 MARCELA DR	\$ 177.86
01774412	112 FRANICH DR	\$ 177.86	01775121	163 MARCELA DR	\$ 177.86
01774413	108 FRANICH DR	\$ 177.86	01775122	167 MARCELA DR	\$ 177.86
01774414	104 FRANICH DR	\$ 177.86	01775123	171 MARCELA DR	\$ 177.86
01774415	160 FRANICH DR	\$ 177.86	01775124	175 MARCELA DR	\$ 177.86
01774416	164 FRANICH DR	\$ 177.86	01775125	166 MARCELA DR	\$ 177.86
01774417	168 FRANICH DR	\$ 177.86	01775126	542 MANZANA ST	\$ 177.86
01774418	172 FRANICH DR	\$ 177.86	01775127	538 MANZANA ST	\$ 177.86
01774419	176 FRANICH DR	\$ 177.86	01775128	534 MANZANA ST	\$ 177.86
01774420	180 FRANICH DR	\$ 177.86	01775129	530 MANZANA ST	\$ 222.33
01774421	184 FRANICH DR	\$ 177.86	01775130	526 MANZANA ST	\$ 222.33
01774422	188 FRANICH DR	\$ 177.86	01775131	522 MANZANA ST	\$ 222.33
01774423	179 FRANICH DR	\$ 177.86	01775132	518 MANZANA ST	\$ 222.33
01774424	761 CIPRES ST	\$ 177.86	01775133	514 MANZANA ST	\$ 222.33
01774425	757 CIPRES ST	\$ 177.86	01775134	510 MANZANA ST	\$ 222.33
01774426	753 CIPRES ST	\$ 177.86	01775135	506 MANZANA ST	\$ 222.33
01774427	749 CIPRES ST	\$ 222.33	01775139	123 MARCELA DR	\$ 177.86
01774428	745 CIPRES ST	\$ 222.33	01775140	119 MARCELA DR	\$ 177.86
01774429	741 CIPRES ST	\$ 222.33	01775141	115 MARCELA DR	\$ 177.86
01774430	737 CIPRES ST	\$ 222.33	01775142	111 MARCELA DR	\$ 177.86
01774431	733 CIPRES ST	\$ 222.33	01775143	107 MARCELA DR	\$ 177.86
01774432	729 CIPRES ST	\$ 222.33	01775144	546 CEREZE ST	\$ 222.33
01774433	725 CIPRES ST	\$ 222.33	01775145	542 CEREZE ST	\$ 222.33
01774434	721 CIPRES ST	\$ 222.33	01775146	538 CEREZE ST	\$ 222.33
01774435	717 CIPRES ST	\$ 222.33	01775147	534 CEREZE ST	\$ 222.33
01774436	713 CIPRES ST	\$ 222.33	01775148	530 CEREZE ST	\$ 222.33
01774437	709 CIPRES ST	\$ 222.33	01775149	526 CEREZE ST	\$ 222.33
01774438	705 CIPRES ST	\$ 222.33	01775150	522 CEREZE ST	\$ 222.33

CITY OF WATSONVILLE

Vista Montaña Landscape and Lighting Maintenance Assessment District No. 2
 Preliminary Report for Fiscal Year 2024-25
 Parcels for Secured Property Tax Roll

Parcel Number	Property Address	Assessment	Parcel Number	Property Address	Assessment
01775151	518 CEREZE ST	\$ 222.33	01775322	526 SECOYA ST	\$ 222.33
01775152	514 CEREZE ST	\$ 222.33	01775323	522 SECOYA ST	\$ 222.33
01775153	510 CEREZE ST	\$ 222.33	01775324	518 SECOYA ST	\$ 222.33
01775154	506 CEREZE ST	\$ 222.33	01775325	514 SECOYA ST	\$ 222.33
01775157	127 MARCELA DR	\$ 177.86	01775326	510 SECOYA ST	\$ 222.33
01775201	505 MANZANA ST	\$ 222.33	01775327	506 SECOYA ST	\$ 222.33
01775202	509 MANZANA ST	\$ 222.33	01775402	505 SECOYA ST	\$ 222.33
01775203	513 MANZANA ST	\$ 222.33	01775403	509 SECOYA ST	\$ 222.33
01775204	517 MANZANA ST	\$ 222.33	01775404	513 SECOYA ST	\$ 222.33
01775205	521 MANZANA ST	\$ 222.33	01775405	517 SECOYA ST	\$ 222.33
01775206	525 MANZANA ST	\$ 222.33	01775406	521 SECOYA ST	\$ 222.33
01775207	529 MANZANA ST	\$ 222.33	01775407	525 SECOYA ST	\$ 222.33
01775208	533 MANZANA ST	\$ 222.33	01775408	529 SECOYA ST	\$ 222.33
01775209	537 MANZANA ST	\$ 222.33	01775409	533 SECOYA ST	\$ 222.33
01775210	541 MANZANA ST	\$ 222.33	01775410	537 SECOYA ST	\$ 222.33
01775211	545 MANZANA ST	\$ 222.33	01775411	541 SECOYA ST	\$ 222.33
01775212	546 CIRVELO ST	\$ 222.33	01775412	545 SECOYA ST	\$ 222.33
01775213	542 CIRVELO ST	\$ 222.33	01775413	549 SECOYA ST	\$ 222.33
01775214	538 CIRVELO ST	\$ 222.33	01775414	553 SECOYA ST	\$ 222.33
01775215	534 CIRVELO ST	\$ 222.33			
01775216	530 CIRVELO ST	\$ 222.33			
01775217	526 CIRVELO ST	\$ 222.33			
01775218	522 CIRVELO ST	\$ 222.33			
01775219	518 CIRVELO ST	\$ 222.33			
01775220	514 CIRVELO ST	\$ 222.33			
01775221	510 CIRVELO ST	\$ 222.33			
01775222	506 CIRVELO ST	\$ 222.33			
01775302	505 CEREZE ST	\$ 222.33			
01775303	509 CEREZE ST	\$ 222.33			
01775304	513 CEREZE ST	\$ 222.33			
01775305	517 CEREZE ST	\$ 222.33			
01775306	521 CEREZE ST	\$ 222.33			
01775307	525 CEREZE ST	\$ 222.33			
01775308	529 CEREZE ST	\$ 222.33			
01775309	533 CEREZE ST	\$ 222.33			
01775310	537 CEREZE ST	\$ 222.33			
01775311	541 CEREZE ST	\$ 177.86			
01775312	545 CEREZE ST	\$ 177.86			
01775313	549 CEREZE ST	\$ 177.86			
01775314	106 MARCELA DR	\$ 177.86			
01775315	102 MARCELA DR	\$ 177.86			
01775316	550 SECOYA ST	\$ 177.86			
01775317	546 SECOYA ST	\$ 177.86			
01775318	542 SECOYA ST	\$ 177.86			
01775319	538 SECOYA ST	\$ 222.33			
01775320	534 SECOYA ST	\$ 222.33			
01775321	530 SECOYA ST	\$ 222.33			