City of Carpinteria
City Council Regular Meeting Agenda
Monday, November 10, 2025
Council Chamber, 5775 Carpinteria Avenue, Carpinteria, CA 93013

5:30 p.m. Regular Meeting
In-Person and Virtual Participation Options

Attendance/Viewing Options:

- Attend the in-person meeting in City Council Chambers at City Hall (5775 Carpinteria Ave.).
- View the meeting live through the City's website (https://carpinteriaca.gov/city-hall/agendas-meetings/).
- View the meeting on Government Access Television Channel 21 (broadcast live and rebroadcast on the Wednesday and the Saturday following the meeting at 8:00 p.m. and 5:00 p.m., respectively).
- Call 669-900-9128 (and enter Webinar ID 889 0390 2262) to listen to the meeting.
- Join the City's Zoom webinar by CLICKING HERE. Alternatively, you can join the Zoom webinar by logging on to www.zoom.us, downloading the application, selecting "Join Meeting", and entering Webinar ID 889 0390 2262.
- Spanish interpretation will be available at the in-person meeting and through the City's Zoom webinar.

Public Comments

- Provide a live public comment in City Council Chambers at City Hall (5775 Carpinteria Ave.).
- Provide a live comment through the City's Zoom webinar platform (through the link provided above). To make public comments through this platform please use the "raise your hand" feature to notify staff that you would like to make a public comment during designated public comment times. Once it is your turn to provide a public comment, staff will unmute your microphone and you will be given a designated amount of time to provide your comment. At the end of your comment, staff will once again mute your microphone.
- Submit a written comment (as either a general public comment or on a specific agenda item) to be distributed to Council Members by **12:00 P.M. on the day of the meeting** by either submitting your comment via (1) email to PublicComment@carpinteriaca.gov, or (2) the **eComment** link on the City's agenda website available at https://carpinteriaca.gov/city-hall/agendas-meetings/. Please reference the agenda item to which your comment pertains. Although

written comments become part of the record, they will not be read aloud at the meeting.

Please note that the City will make every effort to make the meeting accessible virtually; however, if one of the above virtual attendance/viewing or public comment options is unavailable due to technological issues, you are invited to take advantage of one of the other participation options outlined above (including attending and providing public comment in-person in the City Council Chambers). Additional options may be made available at the meeting.

Levine Act Warning

Applicants and their agents before the City Council are subject to the campaign disclosure provisions detailed in Government Code Section 84308. No City Council Member may accept, solicit, or direct a contribution of more than $500 from any party for 12 months following the date a final decision is rendered by the City. No City Council Member may accept, solicit, or direct any contribution from an agent of the party during the same time frame. This prohibition commences when an item involving the entitlement has been placed on the City Council's agenda for a public meeting, when the City Council Members knows the action is within the City Council's jurisdiction and it is reasonably foreseeable that it will come before the City Council as a decisionmaker, or when the proceeding is before the City Council for its decision. A party to a City proceeding —which includes both applicants and agents—shall disclose on the record of the proceeding any contribution of more than $500 made to any Council Member by the applicant, or any donations made by the agent, during the preceding 12 months. No party to a City proceeding, or agent, shall make a contribution to a Council Member during the proceeding and for 12 months following the date a final decision is rendered by the City. Prior to rendering a decision on a City proceeding, any Council Member who received contribution of more than $500 within the preceding 12 months from any party, or who received any donations from an agent, to a proceeding shall disclose that fact on the record of the proceeding, and shall be disqualified from participating in the proceeding. However, if any Council Member receives a contribution that otherwise would require disqualification, and returns the contribution within 30 days of knowing about the contribution and the relevant proceeding, the Council Member shall be permitted to participate in the proceeding. If you believe that these provisions apply to you or a Council Member, please inform the City Clerk at the earliest possible opportunity. Failure to do so may affect the City's ability to process your application.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

COUNCILMEMBER(S) REQUEST FOR REMOTE PARTICIPATION UNDER AB 2449: The City Council may consider Councilmember(s) request to participate in the meeting remotely under the regulations of AB 2449 by making the necessary findings and voting on whether the Councilmember(s) may participate remotely.

AGENDA MODIFICATIONS: The City Council may modify the regular agenda by tabling items, adding urgency items to the agenda, or changing the order in which items are considered. Changes to the Consent Calendar are considered at the time the Consent Calendar is considered.

INTRODUCTIONS, PROCLAMATIONS AND PRESENTATIONS:

1. Introduction of New Employees: Ruth Zamora, Administrative Office Professional II with the Santa Barbara County Sheriff's Department.

2. Presentation in honor of members of the Boys & Girls Club who have achieved Gold Card status.

3. Presentation from Downtown "T" Business Advisory Board (DTBAB) Chair Andre Jackson and Vice Chair Kristina Calkins.

TEMPORARY ADJOURNMENT FOR THE PURPOSE OF HOLDING THE MONTHLY MEETING OF THE CARPINTERIA LIBRARY BOARD OF TRUSTEES

RECONVENE THE REGULAR MEETING OF THE CITY COUNCIL

PUBLIC INFORMATION REPORTS AND ANNOUNCEMENTS

This may include updates on law enforcement activity within the City from a Sheriff's Office representative or a report from a representative of the First District Supervisor's Office.

CITY MANAGER'S REPORT

The City Manager will report to the City Council regarding various City and/or community events and/or matters of interest. There will be no City Council discussion except to ask questions or refer matters to staff; and no action will be taken unless listed on a subsequent agenda or as otherwise specified below.

a. City Employee Updates
b. Updates on Capital Improvement Projects
c. Updates on Development Applications
d. Other City/Community Updates

PLANNING COMMISSION ACTIONS

The City Council may vote to appeal a decision of the Planning Commission to itself by majority vote (CMC 14.78.040(2)).

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

This is a time for public comments on matters not otherwise on the agenda but within the subject matter jurisdiction of the City Council. The Mayor may establish reasonable regulations for public comment based on the time available and/or the number of persons waiting to speak. Typically, the Council's practice has been to limit each speaker to three minutes. The audio-visual system in the Council Chamber is not available for speaker use during the general Public Comment period.

The City and the City Council are not responsible for the content of statements made during the public comment period, or the factual accuracy of any such statements.

CONSENT CALENDAR: Items on the consent calendar are considered to be routine and are normally enacted by one unanimous vote of the Council. If you wish to speak on a consent calendar item, please do so during the public comment period provided at the beginning of this item.

4. Approve the minutes of the regular meeting held October 27, 2025.

5. Receive and file the Expenditures for the period beginning October 20, 2025 and ending October 30, 2025.

ADMINISTRATIVE MATTERS:

6. Consider cancelation of the regular City Council meeting for December 22, 2025.

   Recommendation: Authorize the cancelation of the regular City Council meeting on December 22, 2025.

   Staff Presenter: Brian C. Barrett, City Clerk

   a. Staff Report
   b. Public Comment
   c. City Council Determination

7. City Council Advisory Group Handbook Update.

   Recommendation: Approve the Updated City Council Advisory Group Handbook.

   Staff Presenter: Brian C. Barrett, City Clerk

a. Staff Report
b. Public Comment
c. City Council Determination

PUBLIC HEARING: NONE

CONSIDERATION OF ANY ITEMS REMOVED FROM CONSENT CALENDAR AND/OR OTHER AGENDA ITEMS REQUESTED TO BE ADVANCED

MATTERS CONTINUED FROM PREVIOUS MEETINGS: NONE

OTHER BUSINESS:

8. First Quarter Code Compliance Report for Fiscal Year 2025-26.

   Recommendation: Receive and file the First Quarter Code Compliance Report for Fiscal Year 2025-26.

   Staff Presenter: David Hernandez, Code Compliance Supervisor

   a. Staff Report
   b. Public Comment
   c. City Council Determination

9. Resolution establishing Citywide procedures for special benefit assessments under Proposition 218 and Government Code Section 53759.1 through 53759.2 (Assembly Bill 2257).

   Recommendation: (1) Adopt Resolution No. 6421 establishing procedures for compliance with Proposition 218 and Assembly Bill 2257 (Government Code §§ 53759.1 – 53759.2) for all current and future special benefit assessment proceedings administered under the Landscaping and Lighting Act of 1972 (Streets and Highways Code §§ 22500 et seq.), the Benefit Assessment Act of 1982 (Government Code §§ 54703 et seq.), and any other applicable assessment authority within the City of Carpinteria and (2) Authorize City Staff to apply these procedures to all Citywide assessment proceedings and any future Proposition 218 assessments, modifications, or rate adjustments. *(Requires a roll call vote.)*

   Staff Presenter: Ryan Kintz, Assistant City Manager and Stephon Downes, Management Analyst II

   a. Staff Report
   b. Public Comment

c. City Council Determination

10. Resolutions of Intention related to the formation of Carpinteria Landscape Maintenance District No. 2025-1 and the levy of assessments commencing Fiscal Year 2026/27.

Recommendation: (1) Approve Resolution No. 6422, initiating proceedings to form Carpinteria Landscape Maintenance District No. 2025-1 and directing the preparation and filing of the Engineer's Report and (2) Approve Resolution No. 6423, declaring the City's intention to form Carpinteria Landscape Maintenance District No. 2025-1; preliminarily approving the Engineer's Report; ordering that a property-owner protest ballot proceeding be conducted pursuant to Proposition 218; and setting the date, time, and place for the public hearing. *(Requires a roll call vote.)*

Staff Presenter: Ryan Kintz, Assistant City Manager and Stephon Downes, Management Analyst II

a. Staff Report
b. Public Comment
c. City Council Determination

11. Resolution of Intention to Form the Coastal Berm Assessment District and to Levy Assessments Commencing Fiscal Year 2026/2027.

Recommendation: (1) Approve Resolution No. 6424, initiating proceedings to form the Carpinteria Coastal Berm Assessment District, directing the preparation and filing of the Engineer's Report regarding the district formation and levy of assessments and (2) Approve Resolution No. 6425, declaring the City's intention to form the Carpinteria Coastal Berm Assessment District, preliminarily approving the Engineer's Report; ordering that a property-owner protest ballot proceeding be conducted pursuant to Proposition 218; and setting the date, time, and place for the public hearing. *(Requires a roll call vote.)*

Staff Presenter: Ryan Kintz, Assistant City Manager and Stephon Downes, Management Analyst II

a. Staff Report
b. Public Comment
c. City Council Determination

LEGISLATIVE UPDATE: The City Council will discuss local, state and/or federal legislation under consideration and decide whether to direct staff to place a matter(s) on a future City Council agenda for consideration.

COMMITTEE REPORTS, INQUIRIES AND OTHER MATTERS PRESENTED BY COUNCILMEMBERS

Informational reports from Councilmember representatives on the committees, commissions and organizations listed below. This is also an opportunity for Councilmembers to request information from staff or seek support from fellow Councilmembers for future agenda items.

1. Appointees to Other Government Agencies

    a. Beach Erosion Authority for Clean Oceans and Nourishment (BEACON) (Mayer/Alt. Clark)
    b. California Joint Powers Insurance Authority (CJPIA) (Solórzano/Alt. Clark)
    c. Santa Barbara County Association of Governments (SBCAG)(Clark/Alt. Nomura)
    d. Santa Barbara County Air Pollution Control District (APCD)(Clark/Alt. Nomura)
    e. Central Coast Community Energy (3CE) (Goleta/Alt. Nomura)
    f. Santa Barbara Mosquito and Vector Management District (Joe Franken)
    g. Santa Barbara Metropolitan Transit District (Solórzano)

2. Regional Committees

    a. Channel Counties Division, League of California Cities (Nomura/Alt. Solórzano)
    b. Santa Barbara Joint Affordable Housing Task Group (Mayer/Alt. Alarcon)
    c. Santa Barbara County Elected Leaders Forum to Address Homelessness (Mayer/Alt. Alarcon)
    d. South Coast Youth Safety Partnership (Solórzano/Alt. Mayer)
    e. Multijurisdictional Solid Waste Task Group (Mayer/Alt. Alarcon)

3. Joint and Standing Committees

    a. City Council/Economic Vitality Committee (Alarcon & Mayer)
    b. City Council/Public Safety Committee (Clark & Nomura)
    c. City Council/School Board Committee (Mayer and Solórzano)
    d. City Council/Utilities Committee (Nomura & Clark)
    e. City Council/First District Supervisor Committee (Alarcon & Mayer)
    f. City Council Finance/Budget Committee (Alarcon & Clark)
    g. Transportation Committee (Clark & Mayer)
    h. Development Review Committee (Joint Committee membership from City Council, Planning Commission and Architectural Review Board) (CC: Clark & Nomura) (PC: To Be Selected by Planning Commission) (ARB: Stein & O'Connor)

i. General Plan and Coastal Plan Update Committee (Joint Committee membership from City Council and Planning Commission) (Solórzano & Clark) (PC: Benefield and Van Antwerp)
j. Public Facility Site Acquisition/Development Committee (Clark & Nomura)
k. Sustainability Committee (Nomura & Solórzano)
l. Public Engagement Committee (Solórzano & Nomura)

4. Ad Hoc Committees

a. E-Conveyance Committee (Mayer & Alarcon)
b. Immigration Response & Support Committee (Solórzano & Mayer)

5. Appointed Representatives to Area Boards & Committees

a. Community Media Access Center (Gary Dobbins)
b. County Library Advisory Committee (Glynn Birdwell)

ATTENDANCE OF COUNCILMEMBERS FOR FUTURE MEETINGS

ADJOURNMENT

The next regular City Council meeting will be held on November 24, 2025 at 5:30 p.m.

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the City Clerk's Office at (805) 755-4403 or the California Relay Service at (866) 735-2929. Notification two business days prior to the meeting will enable the City to make reasonable arrangements for accessibility to this meeting.

Materials related to an agenda item submitted to the City Council after distribution of the agenda packet are available for public review at the City Clerk's Office, located at 5775 Carpinteria Avenue, Carpinteria, CA 93013 or by going to the City's website at https://carpinteriaca.gov/city-hall/agendas-meetings/.

This agenda was posted on Thursday, November 6, 2025, in the City Clerk's Office, on the City Hall Public Notices Board, and on the Internet.

Agenda Section: Presentations
Agenda Item No.: 2
Council Meeting Date: November 10, 2025

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Axel Aguirre Hernandez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025
Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Natalie Bailon

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Rj Binford

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Erik Carreno

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Edgar Alexis Carrillo

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Lucas Christensen

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Gabriel De Anda

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Jonathan Delgado

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Josiah Elizarraraz

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Johana Espinoza

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Julieta Flores

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Mateo Flores

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Mia Ximena Francisco Reyes

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Mateo Garcia - Perez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

David Garcia

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Render Gonzalez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Iker Hernandez Garcia

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Champ Hernandez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Jacob Hernandez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Jordan Hernandez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Payton Hernandez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Jagger Jimenez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Alexis Julian

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Vanessa Julian

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Ximena Julian

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Alex Neri Gonzalez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Joey Ortega

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Dylan Alexander Pena

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Emmanuel Quintero

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Jenasis Ramirez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Valentina Ramirez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Aiden Romero

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Johann Rosales

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Brayan Soriano

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Nelly Soriano

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Berlín Vega González

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Juan Vega Gonzalez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Sara Vega Gonzalez

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Certificate of Commendation

The City Council of the City of Carpinteria presents this Certificate of Commendation to

Diego Villegas

in recognition of your stellar attendance at the Carpinteria Boys & Girls Club for achieving membership into "Club 105" and Gold Card Status.

November 10, 2025

Date

Natalia Alarcon, Mayor

Agenda Section: Presentations
Agenda Item No.: 3
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Presentation from Downtown "T" Business Advisory Board (DTBAB) Chair Andre Jackson and Vice-Chair Kristina Calkins

STAFF RECOMMENDATION

Receive and file the DTBAB – City Council Update Presentation.

Sample Motion: I move to receive and file the presentation.

DISCUSSION

The City Council will receive a presentation from the Downtown "T" Business Advisory Board Chair Andre Jackson and Vice Chair Kristina Calkins about DTBAB history, activities, projects, and future:

- Parking Business Improvement Area (PBIA)
- Downtown "T" Business Advisory Board (DTBAB)
- Downtown T Promotion
- Community Projects
- Questions

FINANCIAL CONSIDERATIONS

There are no financial considerations presented.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

There are no legal nor risk management considerations presented.

OPTIONS

1. Receive and file the presentation (staff recommendation).
2. Provide direction to staff.

PRINCIPAL PARTIES EXPECTED AT MEETING

Andre Jackson – DTBAB Chair
Kristina Calkins – DTBAB Vice Chair

ATTACHMENTS

A. DTBAB Presentation Slides

Staff contact: Stephon Downes, Management Analyst
(805) 755-4446; stephond@carpinteriaca.gov

Signature

Reviewed by: Ryan Kintz, Assistant City Manager
(805) 755-4400, ryank@carpinteriaca.gov

Signature

ATTACHMENT A

DTBAB Presentation Slides

Downtown T Business Advisory Board
-Annual City Council Status Update-

CITY COUNCIL MEETING | 11-10-2025

ANDRE JACKSON – CHAIR

KRISTINA CALKINS – VICE CHAIR

STEPHON DOWNES – STAFF LIAISON

Downtown T Business Advisory Board
-Annual City Council Status Update-

AGENDA

- **Parking Business Improvement Area (PBIA)**
- **Downtown "T" Business Advisory Board (DTBAB)**
- **Downtown T Promotion**
- **Community Projects**
- **Questions**

Parking Business Improvement Area History (District No. 4)

When:

- Formed in 1986 through Ordinance No. 393 pursuant to the California Parking and Business Improvement Area Law of 1979

Where:

- Carpinteria Avenue: From Holly Avenue to Palm Avenue and
- Linden Avenue: From Carpinteria Avenue to Dorrance Way

Why:

- Enhance downtown experience and support local businesses through parking improvements, community event sponsorship, maintenance, and advertising

How:

- Collection of annual assessment on 126 businesses at rate of $126.45

Downtown T Business Advisory Board (DTBAB) History

When:

- Formed in 1990 through Resolution No. 1882 pursuant to the PBIA Act of 1989 as the Parking and Business Improvement Advisory Board (PBIAAB)
- In 2019, Board was restructured from a five-member body to seven and renamed DTBAB

Why:

- PBIA Act of 1989 required an Advisory Board to make recommendation to City Council on assessments, expenditure of revenues, and annual report of activities

How:

- Board members, selected through an application process, are appointed by the City Council and serve a 2-year term

Downtown T Business Advisory Board Structure

General Structure:

- Seven-member voting body with three alternatives
- Holds public meeting the first Thursday of every month at 8:30am in the City Council Chambers

Assessment Paying Members:

- Must be business owner within the District
- Eligible for Chair/Vice-Chair

At-Large Member:

- Maximum of three, not eligible for Chair/Vice Chair

Member Type	Boardmember	Business
Assessment Paying	Andre Jackson (Chair)	Corktree Cellars
Assessment Paying	Kristina Calkins (Vice Chair)	Carpinteria Arts Center
Assessment Paying	Mary Beth Radley	Homestead Antiques & Trading
Assessment Paying	Kevin Murphy	Murphy's Vinyl Shack
At-Large	Lorraine McIntire	
At-Large	Kathy Quigley	

Downtown T Business Advisory Board Mission

Mission:

- To make recommendations to the City Council on assessments and use of funds collected by the district; and provide strategic planning, marketing and promotion of local businesses within the Downtown "T" to foster economic vitality.

To ensure the mission is achieved, DTBAB recommends an annual Budget to City Council requesting funds for fiscal year activities to foster economic vitality.

Activity	Purpose	Budget
Independence Day Parade	Contribution for annual parade	$1,850
Holiday Spirit Parade	Contribution for annual parade	$1,850
District Community Sponsorships	Discretionary budget for community events (i.e. Chalk Walk)	$7,900
City Banner Laundering	Funds to clean City event banners	$600
Advertisements	CVN ads for events such as Downtown Trick-or-Treat	$800
Downtown T Map Printing	Contribution for Downtown portion of City map printing	$800
Music Licensing	License for outdoor music	$1,550
Banner Hardware	Supplies & Material for hanging banners	$530
Halloween Candy	Annual Downtown Trick-or-Treat event	$220

Downtown T Business Advisory Board Community Promotion

- August 3rd, 2023 the board unanimously adopted a set of criteria to guide the approval of Downtown Community Sponsorship proposals.
- These criteria aim to ensure that sponsored events and projects support local vitality, promote inclusivity, and contribute meaningfully to the community.

<u>All proposed sponsorships must meet the following:</u>

1. Attracts People to Downtown T – Boosts foot traffic and benefits downtown businesses
2. Minimal Disruption to Local Business – Events should support, not hinder, everyday business operations.
3. Self-Promoting – Organizers are responsible for their own marketing and outreach.
4. Inclusive for Community – Events must be equitable and welcoming to all.
5. Proven Model of Success – Demonstrated success or strong potential for positive impact.
6. Charitable Focus – Contributes to the well-being of the community in a meaningful way.

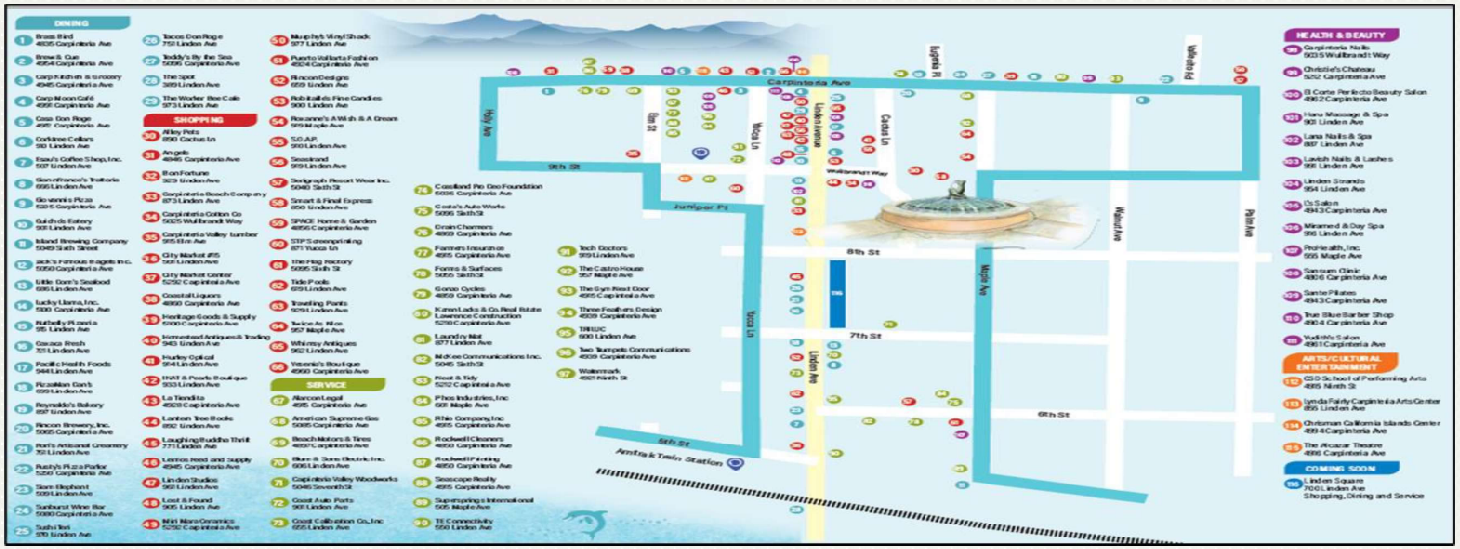
- With this framework in place, the board has led and supported several initiatives

Downtown T Business Advisory Board Community Projects

City Map Project:

- In September 2023, DTBAB with the assistance of Bie & Bie Production sponsored and created the Downtown T portion of the City Map proposed by the City's General Government Department.

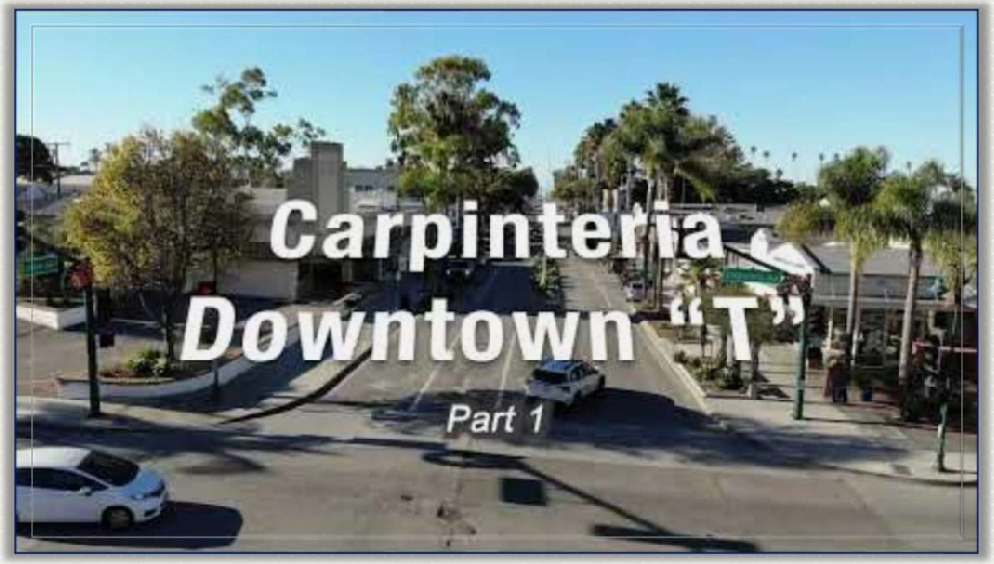
- The Maps are available for the community when visiting the Downtown T to help explore the area and businesses within

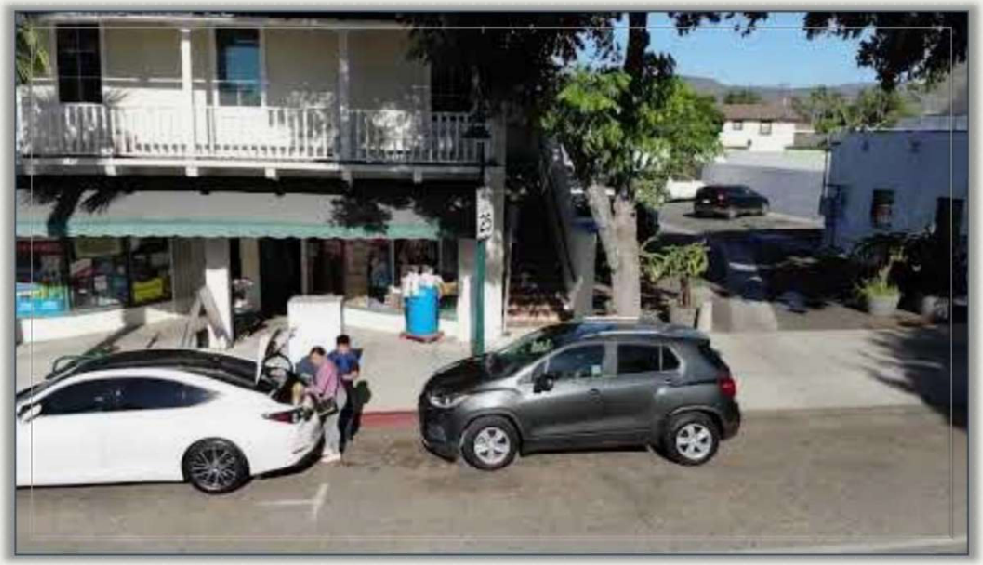


Downtown T Business Advisory Board Community Projects

Meet the Business on the Downtown T Promotional Video:

- In November 2023, following a proposal from Nimmer Pictures, the Board vote unanimously to allocate funds for the production of a promotional video of the Downtown T.





Downtown T Business Advisory Board Community Projects

Downtown T Events

- Often in conjunction with the City Council and the General Government Department, DTBAB sponsors multiple community events in a calendar year, including the Holiday Parade, Independence Day Parade, and Chalk Walk

Downtown T Business Advisory Board On

Future:

- DTBAB is committed to its mission, and looks forward to another year promotion.

On-going:

- The Board will continue to release newsletters to keep the community and district up to date on all events and activities.
- As always, the Board encourages public engagement and participation at the monthly meeting.
- As a reminder, DTBAB meetings are the 1st Thursday of every month in City Hall at 8:30am

City of CARPINTERIA California

2025
ISSUE 5

DTBAB
NEWSLETTER

UPCOMING EVENTS

WHAT'S NEW

Congratulations To Our Returning and Newest Downtown "T" Board Members!

On February 24th, the City Council voted to appoint five returning members and one new member to the Downtown T Business Advisory Board (DTBAB). On March 6th, the City Clerk administered the oath of office confirming all six Board members, followed by the Chair and Vice Chair elections.

Chair:	Andre Jackson, Owner – Corktree Cellars
Vice Chair:	Kristina Calkins, Executive Director – The LFCAC
Member:	Kevin Murphy, Owner – Murphy's Vinyl Shack
Member:	Mary Beth Radley, Owner – Homestead Antiques
Member:	Lorraine McIntire – CPA
Member:	Michelle Carlen – Alignment Advising
Member:	Kathy Quigley

We are looking forward to working with our business community in the upcoming term. We continue to seek additional volunteers for this Board. If interested, you may contact staff liaison, Stephon Downes (stephond@carpinteriaca.gov).

Goodbye from At-Large Member Michelle Carlen

After serving two years in two separate terms, Michelle has submitted her resignation as she is moving out of the area for an opportunity to work with the Gilroy Chamber of Commer as President & CEO. "It's my distinct privilege to have been an active part of the Carpinteria community and participant in the DTBAB. Carpinteria has much to be proud of and it is my hope that the great work of this Board will continue to create positive economic impact to the Downtown "T" businesses."

Monthly DTBA Meetings

Your annual PBIA Assessment funds DTBAB recommended promotions. We invite you to participate in our regularly scheduled monthly meeting held at City Hall at 5775 Carpinteria Ave. on the **first Thursday of every month at 8:30 AM. All meetings are subject to the Brown Act and open to the public.**

May 17th & 18th – ***Carp Chalk Walk***

Through sponsorship with the City of Carpinteria, DTBAB has partnered with the Lynda Fairly Carpinteria Arts Center and Muralism.org to host this 2-day free event. Aryone is encouraged to participate including business owners, the public, and guests. Business logos will be created by artists on the sidewalk in front of your location and a box of chalk will be given to each business for their customers to color in.

More info: https://carpinteriaartscenter.org/carpchalkwalk

Mission: To make recommendations to the City Council on assessments and use of funds collected by the district; and provide strategic planning, marketing and promotion of local businesses within the Downtown "T" to foster economic vitality.

Questions

CARPINTERIA LIBRARY BOARD OF TRUSTEES
5775 Carpinteria Avenue
Carpinteria, CA 93013

REGULAR MEETING AGENDA
MONDAY, NOVEMBER 10, 2025
5:30 P.M.

---

1. Call to order and roll call.

2. Confirmation of legal noticing and procedural requirements of meeting.

3. Public Comment – This is the time for public comments on matters not otherwise on the agenda but within the subject matter of the Carpinteria Library Board of Trustees.

4. Approval of minutes of the regular meeting held October13, 2025.

5. Carpinteria Community Library Monthly Report – November 2025.

   Recommendation: Receive and file the report.

6. New Business & Discussion.

7. Adjournment.

The Carpinteria Library Board of Trustees agenda and any associated staff reports will be available on Thursday, November 6, 2025 on the City's Website: https://carpinteriaca.gov/city-hall/agendas-meetings/. The Carpinteria Library Board of Trustees agenda and staff reports are part of the City Council agenda for its regular meeting of November 10, 2025. Please see "TEMPORARY ADJOURNMENT FOR THE PURPOSE OF HOLDING THE MONTHLY MEETING OF THE CARPINTERIA LIBRARY BOARD OF TRUSTEES." Details and procedures on how to provide public comment and participate in the meeting through telephonic means are available on the posted City Council agenda at https://carpinteriaca.gov/city-hall/agendas-meetings/.

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact Brian Barrett, City Clerk at brianb@carpinteriaca.gov or (805) 755-4403. Notification two business days prior to the meeting will enable the City to make reasonable arrangements for accessibility to this meeting. This agenda was posted on Wednesday, November 5, 2025, in the City Clerk's Office, on the City Hall Public Notices Board, and on the Internet.

CARPINTERIA LIBRARY BOARD OF TRUSTEES
5775 Carpinteria Avenue
Carpinteria, CA 93013

REGULAR MEETING MINUTES
MONDAY, OCTOBER 13, 2025

---

1. Call to order and roll call.

President Alarcon called the meeting to order at 6:07 pm.

Boardmembers present:	Boardmember Al Clark Boardmember Julia Mayer Boardmember Wade T. Nomura Vice President Mónica J. Solórzano President Natalia Alarcon
Staff members present:	Michael Ramirez, Chief Executive Officer Jena Shoaf Acos, Legal Counsel Jeanette Gant, Parks, Recreation & Community Services Director Brian C. Barrett, Secretary

2. Confirmation of legal noticing and procedural requirements of meeting.

Secretary Barrett acknowledged that all legal noticing and procedural requirements have been met.

3. Public Comment

There was no public comment.

4. Approval of minutes of the regular meeting held September 8, 2025.

There was no public comment.

Motion by Vice President Solórzano, seconded by Boardmember Mayer, to approve the minutes of the regular meeting held September 8, 2025. Upon voice vote, the motion carried unanimously.

5. Carpinteria Community Library Monthly Report – October 2025.

Recommendation: Receive and file the report.

Parks, Recreation & Community Services Director Gant presented the staff report.

There was no public comment.

Motion by Boardmember Mayer, seconded by Boardmember Nomura, to receive and file the report. Upon voice vote, the motion carried unanimously.

6. New Business & Discussion.

There was no new business nor discussion.

7. Adjournment.

President Alarcon adjourned the meeting at 6:11 pm.

_____
Brian C. Barrett, CMC, CPMC, Secretary

City of Carpinteria

LIBRARY BOARD OF TRUSTEES AGENDA STAFF REPORT
November 10, 2025

ITEM FOR LIBRARY BOARD OF TRUSTEES CONSIDERATION

Carpinteria Community Library Monthly Report – November 2025

STAFF RECOMMENDATION

Receive and file the report.

Sample Motion: I move to receive and file the Carpinteria Community Library report.

BACKGROUND

The Carpinteria Community Library was established by Ordinance No. 747 on June 14, 2021, and codified in Chapter 2.38 of the Carpinteria Municipal Code. The ordinance also created the Library Board of Trustees (Section 2.38.030), which meets at least once per month.

The purpose of this item is to provide the Library Board of Trustees with an update on the Library's programs, outreach efforts, operations, and any staff changes.

DISCUSSION

Program and Collection Updates:

The following programs and collaborations were offered during October and November:

- **October 15**: *Oaxacan Chocolate Workshop* presented in collaboration with *Artesanía Para la Familia,* with participation from teachers and staff of the *Carpinteria Children's Project.*

- **October 24:** *Escape Room* activity followed by *Movie Night* in celebration of *Día de los Muertos* and in anticipation of Halloween.

- **October 24:** Collaboration with the *Mexican Consulate* on an informational presentation at *St. Joseph Church* in Carpinteria. Approximately 300 members of the local Mexican community attended.
- **October 26:** *Día de los Muertos* arts, crafts, and community altar celebration, attended by approximately 150 participants.

- **October 26 – November 3:** *Community Altar* installation available for public viewing and *ofrenda* participation.

- **October 30:** *Scary Stories Told in the Dark* — a pre-Halloween storytelling program for teens and young adults.

- **November 10:** Official launch of the *Carpinteria Online High School Program.* Carpinteria residents interested in applying for a scholarship to earn their high school diploma can visit the program's official website for more information at carpinterialibrary.mycareerhs.com.

- **November 10, 6:00 p.m.:** *Wild Things Nature Talks* presentation on the landscapes of *San Miguel Island,* featuring a book signing with author *Chuck Graham* (*Paddling into a Natural Balance*). The program will take place in the Library's Community Room.

- **November 15, 3:00 p.m.:** *Santa Barbara Community Early Music Ensemble* performance, *Musical Fantasy Tour* — a free, all-ages event to be held in the Library's Community Room.

Staff Updates:

Library Technician: the vacant part-time Library Technician position has been posted on October 28 and the deadline to be considered for first review of applications is November 12.

Library Outreach:

On November 6, the City Librarian delivered a presentation to the American Library Association's National Association to Promote Library and Information Services to Latinos and the Spanish-Speaking (REFORMA) Central Coast Chapter, as well as to the Southern Central Coast Literacy Providers. The presentation focused on best practices and methodologies for effectively engaging, including, and retaining minority communities in library programs and services.

Library Operations:

The Library will be closed on Tuesday, November 11th in observance of Veterans Day, and November 27, 28 and 29 in observance of the Thanksgiving Holiday.

Partnerships:

On October 16, in coordination with the Santa Barbara County Office of the First District Supervisor, the City Librarian met with the Assistant Superintendent/Vice President of the School of Extended Learning at Santa Barbara City College and other SBCC representatives to explore the feasibility of offering English as a Second Language (ESL), basic computer literacy, and senior enrichment classes in Carpinteria beginning in the Spring 2026 semester through a partnership with the Library. Updates on the progress of this initiative will be provided as discussions continue.

POLICY CONSISTENCY

The Library programs and resources are consistent with the actions of the City Council concerning the establishment of a municipal library.

FINANCIAL CONSIDERATIONS

All resources and activities are budgeted in the FY2025-2026 Library budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

As determined necessary and appropriate, staff consults with the City Attorney's Office and risk managers of its insurance entity, the California Joint Powers Insurance Authority, in order to ensure compliance with legal requirements and best practices.

OPTIONS

1. Receive and file.
2. Direct staff as appropriate.

PRINCIPAL PARTIES EXPECTED AT MEETING

None

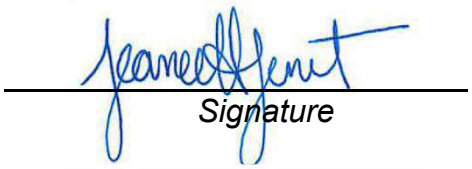
ATTACHMENTS

No attachments

Staff contact:
Eric Castro, City Librarian
(805) 684-4314, ericc@carpinteriaca.gov

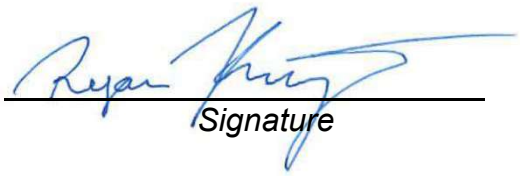
Signature

Staff contact: Jeanette Gant, Director of Parks, Recreation and Community Services
(805) 755-4449, jeanetteg@carpinteriaca.gov



Signature

Reviewed by: Ryan Kintz, Assistant City Manager
(805) 755-4400, ryank@carpinteriaca.gov



Signature

SANTA BARBARA SHERIFF'S OFFICE

MEMORANDUM

Memorandum

Date: **November 6, 2025**

To: Michael Ramirez, City Manager

From: **Chief Rich Brittingham**

Subject: City of Carpinteria – October 2025 Monthly Report

cc: Ryan Kintz, Assistant to the City Manager

City of Carpinteria
Chief's Recap

5400 Blk Carpinteria Ave (Business Center) - Found Narcotics
A small baggie of suspected methamphetamine was found by employees at the above location. The baggie was located on the floor in front of the register. Employees called LE to respond and it was retrieved and booked for destruction.

5500 Blk Carp Ave - Possession of Meth For sales
Two suspects were initially contacted to the rear of the Goodwill, Casitas Plaza, for suspicion of taking donated items. During the investigation, one of the female subject's boyfriends arrived. It was learned the boyfriend was on active county probation with search terms. The subjects were transported back to Motel 6 where they were staying. Upon entering the room, personal use of meth and paraphernalia were observed on the table. During a search of a duffle bag, 9.5 ounces of meth were found. Both suspects were arrested and booked into SBCJ.

4500 Blk Carpinteria Av – Found Narcotics
An employer called to report that one of his employees found a small baggie containing a white powdery substance, believed to be narcotics, on the street and next to the curb in the 4500 Blk of Carpinteria Ave. The baggie was inspected, retrieved and booked for destruction.

800 Blk Linden Ave (Carpinteria)- Shoplifting w/Priors

Deputies were dispatched to a shoplift that had just occurred at Smart & Final and the store manager was following the suspect. Deputies located and detained the suspect, and he was identified as the suspect and arrested for shoplifting. Criminal history revealed the suspect had numerous prior convictions for petty theft. The suspect was booked into jail for petty theft with prior convictions.

1000 Blk Casitas Pass (Shopping Center) – Grand Theft

Deputies were dispatched to a business for a theft in progress. Per the call notes, two female suspects had stolen three full bags of merchandise and were picked up in a vehicle. The vehicle and suspects fled the scene before deputies' arrival. Upon contacting the store supervisor, she said the female suspects got away with close to $1,000 worth of store merchandise.

Community Outreach

MEMORANDUM

Criminal Investigations Bureau
City of Carpinteria Investigations

Case Overview (October Stats are Unavailable**)

Number of new cases forwarded to investigations: XX

Number of cases suspended: XX

Number of cases assigned: XX

Number of cases closed by arrest: XX

Number of cases closed by other: XX

Number submitted for complaint: XX

Number of current active cases: XX

There are no October stats available due to the change over from Tiburon to Enterprise which completely changes how and what is submitted to DOJ.

Chief's Message

Please remember to call 911 (non-emergency number if it is not critical) immediately for a law enforcement response when crimes are committed, especially when the suspect displays violent behavior.

Non-Emergency Dispatch Number: 805-683-2724

- Narcotics-
  As we have seen, there are still multiple narcotic related arrests each month. Also, there were a couple of incidents this past month where narcotics were found in public on the ground by a community member. If you do find any suspected narcotics in public, please do not touch them. Call the non-emergency dispatch number immediately to have a deputy respond.

  -Accidental exposure(s) can be dangerous

- Thefts-
  Theft from personal and commercial property remains an issue. Remember that Petty Theft with a prior has been reinstated, so make sure to report any theft related incidents.

  - **Stricter Penalties**:
    - **Misdemeanor**: Up to one year in county jail.
    - **Felony**: Up to three years in a California state prison.
  - **"Wobbler" Crime**: This crime is considered a "wobbler," meaning a prosecutor can choose to charge it as either a misdemeanor or a felony.

Respectfully,

Chief Rich Brittingham

Rich Brittingham, Lieutenant
Santa Barbara County Sheriff's Office
South County Operations Division-Coastal
City of Carpinteria-Chief of Police Services
805-568-3388 Office
805-566-2166 Fax

Commander's Recap
Coastal Patrol Bureau

October 5, 2025 – October 11, 2025

Sunday Oct 5

0039 Traff Santa Monica/101NB (CARP) Goodwin
Deputy observed a vehicle enter Highway 101 from Santa Monica at a high rate of speed which caused the tires to screech. The vehicle then travelled at a high rate of speed and exited at Santa Clause Lane. The vehicle yielded in the 3400 Block of Via Real. It was found that the driver, [redacted] had his driver's license suspended since September 2022. He was issued a citation for the violations and vehicle was towed from the scene.

0152 DOG 6100 Blk Carpinteria Ave (CARP) Goodwin
Deputy contacted a resident of Carpinteria who reported that he was bitten by a dog at Viola Fields on 10/04/2025. The RP had a laceration on his right pinky finger which required a couple stitches. The dog's owner refused to provide her information to the RP.

0136 Narc 1116 Casitas Pass (CARP) Schoenneman
A records check was conducted on a vehicle in the parking lot and it was discovered the registered owner, [redacted], had one felony and two misdemeanor warrants for his arrest. Once the subject was inside the vehicle, he was contacted and confirmed to be the subject with warrants. During a search of the vehicle, paraphernalia and narcotics were located. Suspect transported and booked into SBCJ.

Monday Oct 6

1531 015F 5436 Carpinteria Ave (Starbucks)(CARP) James
A small baggie of suspected methamphetamine was found by workers at Starbucks. The baggie was located on the floor in front of the register. They called LE to turn it in.

1558 503 PC 4700 Blk Fourth St (CARP) Skall
The victim's former business partner is suspected of having embezzled from the business. The victim will be supplying more information and documentation to support the allegation.

1624 012 SAR Franklin Trail (CARP) N/A Skall
Deputies responded to an injured hiker. Subject was able to activate an SOS alert while hiking the Franklin/1913 trail. Ultimately, she was located injured in the river bottom and was hoisted out by helo and transported to Viola Fields to meet with Carp Fire.

1821 019 South End of Bailard (CARP) Schoenneman
Deputies were dispatched to report of suspicious circumstances. Per the RP, a transient adult male had pointed a rifle scope at him. Upon conducting an area check, the subject was unable to be located. The subject had left his bike and backpack at the scene. Since the RP did not desire prosecution, the subject's belongings were collected and booked at Carp station for safekeeping.

2357 Narc 5550 Carp Ave (CARP) Squad D
Deputies responded to the rear of the Goodwill, Casitas Plaza, for suspicion of taking donated items. During the investigation, one of the female subject's boyfriends arrived. Deputies learned the boyfriend was on active county probation with search terms. The subjects were transported back to Motel 6 where they were staying. Upon entering the room, personal use of meth and paraphernalia were observed on the table.

During a search of a duffle bag, 9.5 ounces of meth were found. Both suspects were arrested and booked into SBCJ.

Tuesday Oct 7

1509 VAI Carp Ave/Elm Ave (CARP) Skall

Collision at the intersection. One driver was transported by AMR and vehicle was left legally parked at scene. Second driver was not transported, and vehicle was towed from scene.

Wednesday Oct 8

0704 602/019 6100 Blk Carpinteria Ave(CARP) Oliver

Deputies responded to an ongoing trespassing issue.

Thursday Oct 9

1538 VAI Carpinteria Ave/Cactus Ln Oliver

A juvenile was riding an e-bike in the right-most section of the road, eastbound on Carpinteria Ave, when the vehicle just ahead of him, also traveling eastbound on Carpinteria Avenue, turned southbound on Cactus Lane. The driver of the vehicle did not see the bicyclist and the bicyclist could not stop in time, ultimately resulting in a collision. The bicyclist had minor injuries and was taken to the hospital via his mother.

Friday Oct 10

0158 23152(a/b) S/B-101/Bailard Rivera/Brady

Deputies spotted a suspected DUI driver driving Southbound Highway 101 just before Bailard exit. The driver was exhibiting signs of alcohol intoxication. After FST's, the driver was arrested for DUI and submitted to a blood test.

0524 647(f) PC Holly Ave.(CARP) Brady/Corbett/Martinez

Deputies received a call regarding a 415 subject at a residence. Deputies located the subject near the old Rite Aid on Linden. [redacted] was arrested for 647(F) PC.

Saturday Oct 11

2010 DUI Elm Ave (CARP) Cole

Rp called to report a suspicious driver. Deputies contacted the vehicle described near Sandyland and Elm Avenue. The driver, [redacted], was under the influence of alcohol while driving. [redacted] submitted two chemical breath tests, both of which were 0.14%. [redacted] was arrested and transported to SBJ.

Commander's Recap
Coastal Patrol Bureau

October 12, 2025 – October 18, 2025

Sunday Oct 12

1130 found property 4500 Blk Carpinteria Av (CARP) Villegas

[redacted] called to report one of his employees found a small baggie containing a white powdery substance on the street and next to the curb in front of the 4500 Blk on Carpinteria Ave. The baggie was inspected and booked for destruction by deputies.

Monday Oct 13

2014 4462.5 VC 5550 Carp Ave (CARP) Hernandez

Deputies issued a suspect a citation when a records check was conducted on a vehicle backing into a parking stall. It was discovered to have been expired since September 2020, but was displaying a 2025 registration tab.

0244 Warr 1048 Casitas Pass (CARP) Hernandez

Deputies observed a known subject sitting at a table in front of Little Ceasars. A records check revealed she had an outstanding warrant for her arrest. This warrant was confirmed, and she was transported to SBJ.

Tuesday Oct 14

0955 019 5700 Blk Via Real Villegas

Deputies responded to a suspicious letter left on the door of the property manager. The letter was specifically written for the property manager. It did not show obvious threats towards the R/P but it was a very odd letter with very random comments. A subject has been identified, and follow-up investigations are being conducted.

2150 646.9/417(a)(1) 4800 Blk Eighth St (CARP) Schoenneman

Deputies responded to the above-mentioned blk for a reported 415 subject with a hammer. Upon arrival, deputies contacted the subject, [redacted], where he was found standing in front of the residence with a hammer hanging from his jeans. [redacted] was detained in handcuffs and upon further investigation it was determined he was in violation of 417(a)(1) PC and 646.9 PC. [redacted] was arrested and the RP/Victim was granted an EPO. [redacted] was transported and booked into SBJ without issue.

0429 065/HS 11364/11377 1116 Casitas Pass RD (CARP) Goodwin
Deputy saw a 019-vehicle parked at AMPM and conducted a records check of the vehicle and owner. Deputy learned that the possible driver/owner of the vehicle [redacted] had an active Warrant. Deputy contacted the driver and positively identified him as [redacted]. [redacted] was arrested for the warrant which consisted of HS11364/11377 and PC 853.8. While [redacted] was in the process of being booked into SBJ, it was found that he had drug paraphernalia in his vehicle. Additional charges were sent to the DA's Office.

Thursday Oct 16

2122 23152(a/b/e)VC Carpinteria Ave/Cramer Rd (CARP) Rivera/Sanabria
Deputies contacted [redacted] after deputies observed [redacted] sitting in the vehicle parked on W. Carpinteria Ave. He stated he was driving his vehicle from Concha Loma to the above listed location. [redacted] exhibited signs of alcohol intoxication upon contact. After FST's, [redacted] was arrested for DUI (PAS: 0.092% BAC). [redacted] was booked for violation of sections 23152(a/b/e) VC.

Friday Oct 17

1330 459.5/666 PC 850 Linden Avenue (CARP) Van Duzer
Deputies responded to the Smart and Final business for a theft in progress. As deputies were enroute, the reporting party (manager of the business) advised she was following the suspect on foot from the business. The suspect ([redacted]) was contacted around Elm Avenue and Sixth Street. The suspect had had numerous stolen items from the Smart and Final in his possession and was arrested for 666 PC- due to previous theft related convictions. The stolen property was returned to the business.

Commander's Recap
Coastal Patrol Bureau

October 19, 2025 – October 25, 2025

Tuesday Oct 21

1000 Missing Adult 4900 Blk Nipomo Dr. Carpinteria Villegas

On 10-21-25, at approximately 1000 hours, the reporting party [redacted] called to report his uncle, [redacted] was missing. [redacted] last saw [redacted] Sunday night 10-19-25 at approximately 2300 hours at their residence at 4900 Blk Nipomo Dr. Carpinteria, CA 93013. The following day, on 10-20-25, [redacted] was not home and remained missing. [redacted] attempted to call [redacted] cell phone, but it is currently disconnected. According to [redacted], [redacted] is not known for going missing and not staying in touch with family. According to [redacted], [redacted] does not suffer from mental disorders and is not a suicide risk.

Wednesday Oct 22

1045 242PC 5100 Blk Carpinteria Avenue (CARP) Van Duzer

Deputies responded to the Carpinteria library for a fight in progress. Deputies met with the victim who advised the suspect, [redacted], had assaulted her. [redacted] stated she elbowed the victim in order to create distance from her as the victim was following her around the library verbally harassing her while filming the interaction. Multiple individuals at the farmers market advised the victim was harassing them. No witnesses or video surveillance at scene which captured the assault. The case was forwarded to DA's Office.

1407 488PC 1300 Blk Vallecito Road (CARP) Van Duzer

The victim, who is a landscaper at the location, left a leaf blower unattended for approximately 15 minutes on the driveway. An unknown suspect riding a grey bike approached the location and stole the leaf blower. Canvassed area for suspect and met with negative results.

1437 015F Carpinteria Creek (CARP) Van Duzer

During an area check of the location, a toy firearm which could be easily mistaken for a real firearm was located in the dirt. The toy firearm was recovered and booked for destruction.

2350 488PC/22810PC/182PC 1400 Blk Limu Dr (Carp) Coert/Brady

Deputies responded to the area for reports of theft of a vehicle cover at a residence. The subjects, [redacted] and [redacted], were in the area and found with the vehicle cover. Both subjects were arrested for violation of 488 PC. Additionally, [redacted], whose car they were all in, was arrested for violation of 647(f) PC and 22810 PC (Felon in possession of pepper spray).

2215 422PC,245(A)(1)PC,242PC Carp Ave/Casitas Pass Rivera/Sanabria

Deputies responded to two subjects involved in an altercation at 5400 Blk Carpinteria Avenue, Carpinteria. One of the parties involved signed a citizen's arrest form in reference to the incident and then left the scene. A short time later that subject returned to the location carrying a metal weight curl bar. He stated that he came back to take care of the other subject because, according to him, "it was not over." That subject was arrested for being in violation of PC 422 and PC 245(a)(1). Report forwarded to the district attorney for review of a charge of PC 242 against the second subject.

Saturday Oct 25

2019 487PC 4200 Blk Carp Ave (CARP) Goodwin

On 10/21 the Juvenile left their Rad E-Bike unsecured in front of their garage at 4200 Blk Carpinteria Ave. On 10/25 the E-Bike was shown at 4900 Blk Dorrance Way, but it was later discovered that it was last pinged on 10/21. Deputies checked the area for the E-Bike but were UTL.

2238 368(b)(1)/242 PC 1300 Blk June Ave (CARP) Cole

During my investigation, it was discovered that the suspect, [redacted], pushed his elderly father onto the bed, causing him to have chest pains and partially faint. The altercation stemmed from [redacted] wanting to take his parents car keys and his father attempting to stop him due to [redacted] being intoxicated.

Commander's Recap
Coastal Patrol Bureau

October 26, 2025 – November 1, 2025

Sunday Oct 26

1256 012 6100 Blk Via Real (Carp) Skall

Deputies responded to a RP calling to report his mother was found down and unresponsive at her residence after not hearing from her for about 3 days. Upon arrival, the victim was located on the floor of her bedroom, and appeared to have suffered a stroke, and had been down for an extended period of time. Fire/medics responded, and the victim was transported to the hospital.

1421 Bike theft/recovery CVS (Carp) Villegas

Deputies responded to a RP reporting that their bike had been stolen from CVS, and it was tracking somewhere in the Carp Creek area. RP's husband had already gone into the creek searching for the bike and the suspect. RP would not give deputies clear information, and when deputies went to locate husband in the tree line, he had already hopped over to the Motel 6 parking lot and gotten the bike back, then rode it home.

2001 487 PC CVS (CARP) Schoenneman

Deputies were dispatched to CVS in Carpinteria for a theft in progress. Per the call notes, two adult female suspects had stolen three full bags of merchandise and were picked up by a vehicle. The vehicle and suspects fled the scene before deputies' arrival. Upon contacting the store supervisor said the female suspects got away with close to $1,000 worth of store merchandise but she could not specify what exactly was taken.

Monday Oct 27

1213 065 / TC 900 Blk Concha Loma Dr (CARP) Skall, James

[redacted] crashed his RV into a parked vehicle. The owner of the parked vehicle witnessed the TC and called law enforcement. [redacted] was found to have a warrant for his arrest. He was arrested and booked into jail.

Tuesday Oct 28

1946 459.5 PC American Supreme Gas (CARP) Villegas

Deputies responded to a suspect, [redacted], having entered the Gas station store and stole cigarettes from behind the cash register counter. [redacted] fled the scene and was later located on Linden and 8th street. The store manager was not willing to sign a citizen's arrest. [redacted] returned the cigarettes. [redacted] was transported to the hospital via

AMR after stating he was not feeling good and was withdrawing from Fentanyl which he used the other day.

Wednesday Oct 29

1131 451PC 1115 Casitas Pass Rd (CARP) Pereyra

On 10/28/2025 fire responded to a call of a dumpster fire at McDonald's. Initially the fire did not appear to be suspicious however after review of the cameras an adult, male subject was seen setting the fire before ridding off on his bicycle. The male remains unknown, and the case is under investigation.

2105 NARC El Carro LN/Jay St (CARP) Oliver

Deputy conducted consensual contact with a driver, [redacted], who was sitting in his car. Deputies noticed 2 open containers of Modelo beer in the vehicle. [redacted] consented to a search of his person and his vehicle. Suspected methamphetamine was found in a folded one-dollar bill in his wallet. [redacted] signed his citation and departed without further incident.

Thursday Oct 30

1411 242 PC 1400 Blk Sterling Ave (CARP) Goodwin

Deputies responded to 1400 Blk Sterling Ave for report of a physical family dispute. Medical was provided and it was found that the following occurred. Subject #1 took his father's vehicle to pick up his mother and drive her home. Once he got home, he got into a physical altercation with his brother. Their younger brother then got involved to protect Subject #1. Between the three brothers' and the mom's statement, it appeared that one of the brothers was the primary aggressor. No video cameras or other evidence was available at the scene.

2020 NARC Carp Creek Bike Path (CARP) Oliver

Deputies detained [redacted] after observing him ride his bike on the path at night. [redacted] consented to a search of his person and his belongings. Suspected methamphetamine was found in his shorts pocket. [redacted] signed his citation and departed without further incident.

Friday Oct 31

0732 TRAFF Carp Ave/Santa Ynez (CARP) Goodwin

Deputy saw the suspect vehicle travel eastbound on Carpinteria Ave toward Santa Ynez Ave. On the Northside of Carp Ave, a yellow school bus was stopped and had flashing red lights and a red stop sign deployed. The suspect vehicle continued passed the stop sign, in violation of 22454(a). It was found the driver, [redacted], was never issued a driver's license. [redacted] license status had been suspended for 2-prior DUI related offenses. [redacted] was cited for violations of 14601.2(a) and 22454, the vehicle was towed from the scene.

1146 065 1000 Blk Casitas Pass RD (CARP) Schoenneman

Deputies were walking the area of the 1000 Blk Casitas Pass RD, Deputy Schoenneman located as a known 065, [redacted]. She was contacted at her residence and arrested.

2138 602/148PC 5100 Blk Foothill Road (CARP) Van Duzer

Deputies responded to location for a report of a trespass suspect there now. RP was a retired SBPD officer who had his firearm drawn out at the suspect. Deputies arrived on scene and took suspect who physically resisted into custody. Suspect arrested for 148 PC and 602 PC.

Saturday Nov 1

1127 594(b)(1) PC 4600 Blk Carp Ave (CARP) Goodwin

Deputy responded to 4600 Blk Carpinteria Avenue for reported vandalism. Deputy contacted the RP and located the damaged property which was two fence posts. The top of the fence posts was cut off and had clamps put on. The RP estimated the damage at approximately $1,000 to replace the two damaged fence posts.

1838 NARC Casitas Pass/Foothill (CARP) Oliver

Deputies conducted a traffic enforcement stop for excessive speed and tinted front windows. The driver, [redacted], was contacted and consented to a search of himself and the vehicle. A search of the vehicle revealed three used methamphetamine pipes with a usable quantity of methamphetamine inside. [redacted] was issued a citation for the above-mentioned drug related offenses and released on scene.

Agenda Section: City Manager's Report
Agenda Item No.: N/A
Council Meeting Date: November 10, 2025

MEMORANDUM

Council Meeting Date: **November 10, 2025**

To: Honorable Mayor and City Council

From: Michael Ramirez, City Manager

Subject: **City Manager's Report**

CITY EMPLOYEE UPDATES

Recruitments

Below is a partial list of open recruitments and their current status. Additional information on City job openings is available online at https://carpinteriaca.gov/city-hall/human-resources/.

- Library Technician I/II/III – Part-Time
  - Apply Immediately – First Review of Applications: November 12, 2025

- Recreation Leader I/II/III – Part-Time
  - Pending Interviews

Staff Training/Development

On November 5, 2025, some of the City's supervisory and management staff participated in a webinar, *Difficult Conversations*, presented by Liebert, Cassidy & Whitmore (LCW), the City's human resources legal advisors. The workshop focused on strategies for effectively addressing challenging workplace conversations, including performance issues and team conflicts. Participants learned step-by-step approaches to identify, prepare for, and conduct these types of difficult conversations with confidence and professionalism.

California Association of Code Enforcement Officers (CACEO) Annual Conference

Code Compliance Supervisor David Hernandez attended the annual CACEO conference held October 28 to 30, 2025. The conference provided an opportunity for code enforcement professionals to stay informed about evolving trends in the field, network with other agencies, vendors, and professional groups, and earn Continuing Education Units (CEUs) required to maintain professional certifications. Some of the sessions David attended included leadership lessons, legal updates, sidewalk vending enforcement, and homeless encampment enforcement.

UPDATES ON DEVELOPMENT APPLICATIONS

County Housing Element Rezones Reviewed by CA Coastal Commission

On November 6th, the California Coastal Commission (CCC) considered the rezoning of three properties located in unincorporated County of Santa Barbara along the City's immediate border (Bailard, Van Wingerden 1, and Van Wingerden 2). Despite extensive testimony from City representatives and a number of Carpinteria residents concerning the challenges with the contemplated sites and the dangerous precedent the rezones would set for the protection of other farmland in the Valley, the Commission voted to accept the staff recommendation to rezone all three sites to multifamily residential, with the included modification to require a 12% moderate-income affordability obligation in addition to the already included 20% low-income affordability requirement. In explaining their decision, the Commission pointed to the local and statewide housing crisis, the increased affordability requirement placed on the sites which are intended to prioritize local workforce housing, and the belief that the County had exhausted all other options in studying possible rezone sites in the Carpinteria Valley. With Coastal Commission approval, the rezones must return to the County Board of Supervisors for acceptance prior to becoming final.

While staff is disappointed with the outcome, representatives from the County and the property owners of the rezone sites expressed a willingness to continue dialogues with the City in an effort to address City concerns and to develop projects that would be beneficial to the community. City staff will continue to remain engaged with the rezone efforts and take direction from the City Council on any discussions with County or property owner representatives. Details about the proposed rezones, along with the CCC staff report and public comment letters (including the City's submitted letter), are available on the CCC website at: https://coastal.ca.gov/meetings/agenda/#/2025/11 (see item 11a on Thursday, November 6th tab).

OTHER CITY/COMMUNITY UPDATES

City Branding Guide Update

The City recently presented a new Branding Guide to the Public Engagement Committee for awareness. The guide provides direction for staff on the City's color palette, typography, logo usage, and other design standards. While the Branding Guide is primarily an operational document intended for internal use, it was shared with the Committee in recognition of prior community and Committee interest in the appropriate use of the City Seal versus the City Logo.

Developed in 1965, the City Seal has served as Carpinteria's primary identifying mark for nearly 60 years and continues to play an important ceremonial and legal role. In general, the Seal should be reserved for official, legal, or formal uses, while the City Logo is intended for public-facing and promotional materials.

City logo:

- Social media
- Website
- Printed or digital engagement materials
- Community events and outreach
- Staff uniforms (embroidery, screen printing, etc.)
- Informational and interpretive signage
- Employee identification (nametags, email signatures, business cards, badges, etc.)

City seal:

- Legal or regulatory documents (ordinances, contracts, grants, etc.)
- Proclamations
- Formal letterhead
- Staff reports
- Meeting minutes
- Agendas for Council, Boards, and Commissions
- Legal signage (code compliance)

City Staff Attend Reimagining Government Land Summit

Mayor Alarcon and Community Development Director Nick Bobroff attended the Reimagining Government Land Summit held on October 30th, and hosted by 2nd District Supervisor Laura Capps' office. The summit featured representatives from local jurisdictions and school districts throughout Santa Barbara County sharing their experiences and lessons learned with efforts to transform surplus or underutilized agency-owned properties into new housing opportunities, with a particular focus on the provision of affordable housing. Participants shared examples of how they identified and evaluated sites for consideration, consulted with design professionals to determine development potential, and worked with public and private partners to finance and deliver such projects. The summit was structured to allow conversation and questions amongst participants, with an emphasis on sharing of information and resources to support other jurisdictions in pursuing similar strategies.

City Staff Present at Abuela Event

AgeWell Program Coordinator Jena Jenkins organizes monthly Abuela AgeWell events to engage with Carpinteria's Spanish-speaking community. This month's session featured guest speaker Juliza Briones, Program Manager, who presented in Spanish on how to access various City services and provided an overview of the City's current finances, as highlighted in the recent State of the City address.

Topics discussed included how to participate in public meetings in Spanish, submit maintenance requests, and reserve park and barbecue areas, and many more. The group was also provided information about the City's Spanish-language call line to further improve access and communication for Spanish-speaking residents.

City Supports Downtown T Business Advisory Board's Trick or Treat Event

On October 31, from 3:30–5:00 p.m., City staff supported the Downtown T Business Advisory Board's annual Halloween event, which encourages community members to trick-or-treat at businesses along the Downtown T corridor. City staff assisted with flyer and advertisement development and conducted outreach, alongside DTBAB members, to downtown businesses, encouraging them to participate and offer incentives, such as coupons, to encourage visitors to return to their establishments. Staff also handed out candy at the City Visitors Kiosk and captured photos for marketing and outreach purposes. This year's event welcomed hundreds of children and their families. The City looks forward to building on this success and continuing to enhance the event for the community in the years ahead.

Tomol Interpretive Play Area Updates

In 2009, the City of Carpinteria was awarded a $300,000 Land and Water Conservation Fund (LWCF) grant to help fund the construction of the Tomol Interpretive Play Area. The LWCF program required a minimum one-to-one match of the funds. At the time, the City of Carpinteria, the Carpinteria Morning Rotary Club, and the California Department of Parks and Recreation partnered to design and construct a trail and interpretive play area at the site. The project was funded through the LWCF grant ($300,000), contributions from the Carpinteria Morning Rotary Club ($200,000), and approximately $170,000 from the City.

The Tomol Interpretive Play Area opened in 2011 and has since been enjoyed by countless residents and visitors. Over the years, due to heavy use and natural wear and tear, the rubberized play surface has deteriorated, the slide has been damaged beyond repair, and several concrete features have developed cracks or other minor damage. Public Works staff have made ongoing patch repairs where possible; however, the condition of the play area now requires a full resurfacing, replacement of the damaged slide, and potential repair or replacement of certain concrete structures.

Public Works has solicited bids for the necessary repairs. The City received one bid for the slide replacement at just under $9,000 and has moved forward with ordering the new slide, which will be installed once it arrives. Staff are continuing to solicit bids for the resurfacing portion of the project, including outreach to the original contractor who constructed the play area.

This project was not previously budgeted, and only minimal funds are currently available to cover the renovation costs. Once multiple bids have been received, staff will explore potential grant and alternative funding opportunities to support the project. Additionally, community partners such as the Carpinteria Morning Rotary Club have expressed interest in contributing to the restoration effort.

If sufficient funding is secured, staff will return to Council with a proposed contract and implementation schedule for the renovation work.

AgeWell Updates

Lecture Series: Santa Barbara Museum of Art

The November AgeWell Lecture Series, presented in partnership with the Santa Barbara Museum of Art, will feature “Paris in Ruins: War, Culture, and the Birth of Impressionism” on Thursday, November 13, at 1:00 p.m. in the Veterans Hall Meeting Room. Speaker Lori Mohr will explore how the Franco-Prussian War influenced the rise of Impressionism.

Friendsgiving Lunch

The AgeWell Friendsgiving Lunch will take place on Thursday, November 20, at 1:00 p.m. in the Veterans Hall Meeting Room. This hosted meal offers an opportunity to share good food and connect with fellow community members in a celebration of gratitude and friendship.

Community Garden

The Community Garden hosted a Volunteer Day on Sunday, October 26, from 10:00 to 11:30 a.m. Approximately 15 garden members participated in weeding and re-mulching the pathways and front area. The event provided an opportunity for members to connect with one another while contributing to the ongoing care and improvement of the Garden.

Throughout the month of October, the Community Garden’s composting systems diverted 180.5 pounds of food and garden scraps from the landfill. The vermicomposting system produced 5.5 pounds of nutrient-rich worm castings, which were made available for garden members to use in their plots.

On Saturday, November 1, the Community Garden hosted the 3rd Annual Pumpkin Smash, in partnership with the City’s Sustainability Department. This community event promoted the repurposing of used pumpkins to be composted and donated to local farms for animal feed, rather than being sent to the landfill. The event featured different games and activities, and community members were invited to take home pumpkin seeds and free compost.

Agenda Section: Planning Commission Actions
Agenda Item No.: N/A
Council Meeting Date: November 10, 2025

MEMORANDUM

Date: **November 4, 2025**

To: **City Council**

From: **Nick Bobroff, Community Development Director**

Subject: **November 3, 2025 Planning Commission Action**

On Monday, November 3rd, the Planning Commission considered the following hearing request with all five Commissioners in attendance:

1) **Burgess-Birk Residence Remodel & Addition**
Planner: Syndi Souter
Project: 25-2328-CUP/CDP/ARB
Address: 748 Maple Avenue

Hearing the request of Dylan Chappell, architect, for Gordon Burgess and Selena Burgess-Birk, to consider Project 25-2328-CUP/CDP/ARB (application filed January 28, 2025) for approval of a Conditional Use Permit and a Coastal Development Permit to remodel and construct a total of 1,836 square-feet of additions to an existing legal-nonconforming 997 square-foot single-family residence under the provisions of Carpinteria Municipal Code (CMC) §14.14 – Planned Residential Development District and §14.62 – Conditional Use Permit; and to approve an Exemption pursuant to §15301, §15302, and §15332 of the California Environmental Quality Act (CEQA) Guidelines. The application involves APN 003-321-011, addressed as 748 Maple Avenue.

The Planning Commission voted 5-0 to adopt Resolution PC-25-010, thereby approving the requested Conditional Use Permit and Coastal Development Permit, and accepting the CEQA exemption.

As part of the Planning Commission's action, the Commission added a new Condition of Approval, now Condition No. 2, as shown below:

2) *The driveway access to the site from Maple Avenue shall remain in the existing location with minimal expansion to avoid damage to the 20-inch diameter Jacaranda mimosifolia (Jacaranda) street tree that is located immediately adjacent to the driveway.* ***Plan Requirements:*** *Staff shall review final plans for compliance with this condition.* ***Timing and Monitoring:*** *Staff shall review the driveway plans prior to final ARB review and prior to issuance of any construction permits, and staff shall monitor in-field during construction and verify compliance prior to final inspection.*

Agenda Section: Consent Calendar
Agenda Item No.: 4
Council Meeting Date: November 10, 2025

City of Carpinteria
City Council Minutes
Regular Meeting
Monday, October 27, 2025

Council Chamber, 5775 Carpinteria Avenue, Carpinteria, CA 93013

In-Person and Virtual

CALL TO ORDER

Mayor Alarcon called the meeting to order at 4:35 pm.

ROLL CALL

Councilmembers present:	Councilmember Al Clark	(District No. 5)
	Councilmember Julia Mayer	(District No. 3)
	Councilmember Wade T. Nomura	(District No. 4)
	Vice Mayor Mónica J. Solórzano	(District No. 1)
	Mayor Natalia Alarcon	(District No. 2)
Staff members present:	Michael Ramirez, City Manager	
	Jena Shoaf Acos, on behalf of Brownstein Hyatt Farber Schreck, LLP acting as City Attorney of the City of Carpinteria	
	Ryan Kintz, Assistant City Manager	
	Brian C. Barrett, City Clerk	

PUBLIC COMMENT ON CLOSED SESSION MATTER

There was no public comment.

CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
   (Paragraph (1) of subdivision (d) of Section 54956.9)
   Name of Case: *Stephen Marcussen and Mary Eileen Marcussen v. City of Carpinteria and Alewright LLC* (Case No. 25CV05670)

Legal Counsel Acos read aloud the Closed Session item title.

TEMPORARY ADJOURNMENT TO CLOSED SESSION

Mayor Alarcon temporarily adjourned the meeting to Closed Session at 4:36 pm.

CALL TO ORDER

Mayor Alarcon called the meeting to order at 5:31 pm.

ROLL CALL

Councilmembers present:	Councilmember Al Clark	(District No. 5)
	Councilmember Julia Mayer	(District No. 3)
	Councilmember Wade T. Nomura	(District No. 4)
	Vice Mayor Mónica J. Solórzano	(District No. 1)
	Mayor Natalia Alarcon	(District No. 2)

Staff members present:
Michael Ramirez, City Manager
Jena Shoaf Acos, on behalf of Brownstein Hyatt Farber Schreck, LLP acting as City Attorney of the City of Carpinteria
Ryan Kintz, Assistant City Manager
Brian C. Barrett, City Clerk
DeLayni Millar, Environmental Program Manager
Tatianna Suriel, Environmental Program Specialist
Nick Bobroff, Community Development Director
Jeanette Gant, Parks, Recreation & Community Services Director
Juliza Briones, Program Manager
Mindy Fogg, Principal Planner

CLOSED SESSION REPORT

Legal Counsel Acos announced that there was no reportable action from the Closed Session item.

PLEDGE OF ALLEGIANCE

Mayor Alarcon led those present in the salute to the flag.

COUNCILMEMBER(S) REQUEST FOR REMOTE PARTICIPATION UNDER AB 2449

There were no Councilmember requests for remote participation under AB 2449.

AGENDA MODIFICATIONS: NONE

INTRODUCTIONS, PROCLAMATIONS AND PRESENTATIONS:

2. Introduction of New Employees: Tatiana Suriel, Environmental Program Specialist and Ruth Zamora, Administrative Office Professional II with the Santa Barbara County Sheriff's Department.

Environmental Program Manager Millar introduced Tatianna Suriel, Environmental Program Specialist, who provided remarks.

There was no public comment.

3. A Proclamation Recognizing October as "Promotoras Month" in the City of Carpinteria. *(Requires taking public comment and approval prior to the City Council reading and presenting the proclamation).*

There was no public comment.

Motion by Vice Mayor Solórzano, seconded by Councilmember Nomura, to approve the Proclamation Recognizing October as "Promotoras Month" in the City of Carpinteria. Upon voice vote, the motion carried unanimously.

Mayor Alarcon and the Council presented the proclamation to Teresa Alvarez, Executive Director of Carpinteria Children's Project who provided remarks.

4. A Proclamation Recognizing and Celebrating the 39th Anniversary of the California Avocado Festival. *(Requires taking public comment and approval prior to the City Council reading and presenting the proclamation).*

There was no public comment.

Motion by Councilmember Mayer, seconded by Councilmember Clark, to approve the Proclamation Recognizing and Celebrating the 39th Anniversary of the California Avocado Festival. Upon voice vote, the motion carried unanimously.

Mayor Alarcon and the Council presented the proclamation to Mike Lazaro, Festival Producer and Olivia Sorgman, Festival Director. Ms. Sorgman provided remarks.

5. Presentation by a representative(s) of Chevron U.S.A., Inc., about the Carpinteria Oil and Gas Facility Decommissioning.

Mark Korte-Nahabedian, Corporate Affairs with Chevron USA provided the PowerPoint presentation.

Speakers in-person: Susan Allen

Speakers via Zoom: Alexandra Van Antwerp

Emails distributed: Noah Boland

Motion by Vice Mayor Solórzano, seconded by Councilmember Nomura, to receive and file the presentation. Upon voice vote, the motion carried unanimously.

PUBLIC INFORMATION REPORTS AND ANNOUNCEMENTS

Daisy Weber, District Director, on behalf of First District Supervisor Roy Lee, provided updates on the following:

- Update on housing in unincorporated Carpinteria
  - Coastal Commission Meeting on November 6th – LCP Rezone Hearing
  - Bailard Project proposed units and parking (estimated 182 total units and 297 parking units)
- Cannabis Updates
  - Adoption of Coastal Commission at October 21st Board of Supervisors Meeting (All carbon filtration systems (scrubbers) must be installed by March 18, 2026)
  - District Attorney enforcement
- Phasing out onshore oil and gas
  - Board of Supervisors decided 3-2 to start the process to transition away from fossil fuels; directed staff to return with findings for Phase 1 and II
    - Phase I – no new oil wells
    - Phase II – a multi-year plan to transition away from fossil fuels and toward clean energy with the goal of retaining/expanding good jobs

Speakers in-person: Rogelio Delgado

Speakers via Zoom: Betty Jeppesen and Tristine Rainer

The Council was interested in receiving a presentation by the Housing Authority of the County of Santa Barbara.

CITY MANAGER'S REPORT

City Manager Ramirez reported on his attendance at a Morning Rotary Club meeting where he spoke about the City finances and that the State of the City Address was now available for viewing online in English and Spanish.

a. City Employee Updates

   Assistant City Manager Kintz reported on City recruitments.

b. Updates on Capital Improvement Projects

None.

c. Updates on Development Applications

Community Development Director Bobroff reported on the following:

- Maintenance work related to the eventual decommissioning of the Pitas Point natural gas facility (not in City Manager Report)
- City staff continues to update the City's Proposed Housing Projects webpage
- Noted items on the upcoming November 3rd Planning Commission meeting
- Possible formation of an affordable housing committee

The Council briefly discussed when to create the Affordable Housing Committee - soon or adding it to the strategic plan discussion in January.

Motion by Councilmember Clark, seconded by Councilmember Mayer, to agendize the creation of an Affordable Housing Committee at an upcoming Council meeting. Upon voice vote, the motion carried with Councilmember Nomura opposed.

City Manager Ramirez said staff will bring back the creation of the Affordable Housing Committee to the November 24, 2025 Council meeting.

d. Other City/Community Updates

Parks, Recreation & Community Services Director Gant reported on AgeWell and Community Garden events and provided a brief update on the Tomol Interpretive Play Area.

Program Manager Briones provided updates on emergency management and volunteer services.

There was no public comment.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Speakers in-person: Rogelio Delgado

Emails distributed: Scott Decker and Anonymous

CONSENT CALENDAR:

There was no public comment.

Motion by Councilmember Mayer, seconded by Councilmember Clark, to approve the Consent Calendar Item Nos. 6 through 11. Upon voice vote, the motion carried unanimously.

6. Approve the minutes of the regular meeting held October 13, 2025.

7. Receive and file the Expenditures for the period beginning October 6, 2025 and ending October 17, 2025.

8. Receive and file the Report of Contracts Executed by the City Manager for the Period of September 2, 2025 through October 6, 2025.

9. Receive and file the Monthly City Treasurer's Report on Compliance with Statement of Safekeeping and Investment of Public Funds for September 2025.

10. Receive and file the Quarterly Review of the Pension Stabilization Trust.

11. Adopt Resolution No. 6420, receiving and filing the City's Investment Policy as part of the annual review required by state law.

Mayor Alarcon recessed to a break at 7:12 pm and reconvened the meeting at 7:25 pm.

ADMINISTRATIVE MATTERS:

12. Authorize the purchase of 35 standardized trash receptacles from Forms+Surfaces in an amount not-to-exceed $84,865.24.

    Recommendation: Authorize the purchase of 35 trash receptacles in an amount not-to-exceed $84,865.24. *(Requires a roll call vote.)*

Environmental Program Manager Millar presented the staff report and PowerPoint presentation.

There was no public comment.

Motion by Vice Mayor Solórzano, seconded by Councilmember Nomura, to authorize the purchase of 35 trash receptacles in an amount not-to-exceed $84,865.24. The roll call vote on the motion was as follows:

AYES:	Councilmember Clark, Councilmember Mayer, Councilmember Nomura, Vice Mayor Solórzano, and Mayor Alarcon
NOES:	None
ABSENT:	None
ABSTAIN:	None

The motion carried unanimously.

13. Appointments to the Central Coast Community Energy's Policy Board and Operations Board.

    Recommendation: Appoint one City Councilmember to serve as the primary representative on the Central Coast Community Energy's Policy Board and appoint City Manager Michael Ramirez to serve as the alternate representative on the Central Coast Community Energy's Operations Board, both for the two-year term, December 1, 2025 through November 30, 2027.

City Clerk Barrett provided the staff report and PowerPoint presentation.

There was no public comment.

Motion by Councilmember Clark, seconded by Vice Mayor Solórzano, to appoint Councilmember Nomura to serve as the primary representative on the Central Coast Community Energy's Policy Board and appoint City Manager Michael Ramirez to serve as the alternate representative on the Central Coast Community Energy's Operations Board, both for the two-year term, December 1, 2025 through November 30, 2027. Upon voice vote, the motion carried unanimously.

PUBLIC HEARING: NONE

CONSIDERATION OF ANY ITEMS REMOVED FROM CONSENT CALENDAR AND/OR OTHER AGENDA ITEMS REQUESTED TO BE ADVANCED: NONE

MATTERS CONTINUED FROM PREVIOUS MEETINGS: NONE

OTHER BUSINESS:

14. Consider approval of the First Amendment to the City Manager Employment Agreement and authorization of a One-Time Bonus.

    Recommendation: Authorize for the Mayor's signature on the First Amendment to the City Manager Employment Agreement Between the City of Carpinteria and Michael Ramirez and approve payment of a one-time performance bonus in the amount of $5,000.00. *(Requires a roll call vote.)*

Legal Counsel Acos presented the staff report.

There was no public comment.

Motion by Councilmember Clark, seconded by Vice Mayor Solórzano, to authorize the Mayor to execute the First Amendment to the City Manager Employment Agreement

Between the City of Carpinteria and Michael Ramirez and to approve a one-time performance bonus for the City Manager in the amount of $5,000.00. The roll call vote on the motion was as follows:

AYES: Councilmember Clark, Councilmember Mayer, Councilmember Nomura, Vice Mayor Solórzano, and Mayor Alarcon
NOES: None
ABSENT: None
ABSTAIN: None

The motion carried unanimously.

15. Authorize a member of the City Council and the City Manager to present in-person public comment on behalf of the Council at the November 6, 2025 meeting of the California Coastal Commission (CCC), regarding the rezoning of three sites in the unincorporated Carpinteria Valley to multifamily residential use; approve a budget appropriation for the travel expenses of two (2) City representatives to attend the CCC meeting in-person; and provide direction to City staff on a proposed comment letter to the CCC regarding the County rezone sites.

    Recommendation: (1) Authorize a member of the City Council and the City Manager to present public comment on behalf of the Council at the November 6, 2025 meeting of the California Coastal Commission (CCC) in Sacramento, CA, regarding the proposed rezoning of three sites in the County to multifamily residential use and (2) Provide direction to City staff on a proposed comment letter to the CCC, regarding the proposed rezoning of three parcels in the County to multifamily residential use.

Principal Planner Fogg presented the staff report and PowerPoint presentation.

Speakers in-person: Christie Boyd

Speakers via Zoom: Mike Wondolowski, Gary Campopiano, Tristine Rainer, Karl Sonkin, and Lorraine McIntire

Emails distributed: Susie Anderson

There was Council consensus to allow staff to prepare the proposed comment letter to the CCC, regarding the proposed rezoning of three parcels in the County to multifamily residential use and take the stance of protecting the urban-rural boundary and make arguments in alignment with the CA Costal Act.

Motion by Councilmember Nomura, seconded by Councilmember Clark, to authorize Councilmember Mayer and the City Manager to represent the City Council at the November 6, 2025 California Coastal Commission meeting to deliver remarks regarding

the County of Santa Barbara's proposed rezoning of parcels in the Carpinteria Valley. The roll call vote on the motion was as follows:

AYES: Councilmember Clark, Councilmember Mayer, Councilmember Nomura, Vice Mayor Solórzano, and Mayor Alarcon
NOES: None
ABSENT: None
ABSTAIN: None

The motion carried unanimously.

LEGISLATIVE UPDATE: NONE

COMMITTEE REPORTS, INQUIRIES AND OTHER MATTERS PRESENTED BY COUNCILMEMBERS

Vice Mayor Solórzano reported on the following:

- Santa Barbara Metropolitan Transit District Board met last week and received financial update on FY 2024/25 and discussed updates to non-represented employee health benefits.
- Public Engagement Committee met last week and discussed the new City logo and branding guide.
- General Plan Update Committee met last week and discussed the Coastal Commission's recommended edits to the draft General Plan Update.

ATTENDANCE OF COUNCILMEMBERS FOR FUTURE MEETINGS

All Councilmembers are expected to be in attendance at the November 10, 2025 Council meeting.

ADJOURNMENT

Mayor Alarcon adjourned the meeting at 8:32 pm.

_____
Natalia Alarcon, Mayor

ATTEST:

_____
Brian C. Barrett, CMC, CPMC
City Clerk

Agenda Section: Consent Calendar
Agenda Item No.: 5
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Expenditures for the period beginning October 20, 2025, and ending October 30, 2025.

STAFF RECOMMENDATION

Receive and file the Warrant Register for the period of October 20, 2025, through October 30, 2025, pursuant to Carpinteria Municipal Code 2.08.150(F).

DISCUSSION

As part of each regular City Council agenda, a list of all checks (Attachment A) disbursed since the last reporting period is presented to the City Council pursuant to C.M.C. 2.08.150(F). The report is provided for the City Council and public information and serves as the staff's verification that the expenditures have been reviewed and are within budgeted appropriations.

FINANCIAL CONSIDERATIONS

The warrant register is designed to communicate the City's fiscal activity since the prior reporting period and ensure expenditures are within the approved budget.

ATTACHMENTS

Attachment A: Warrant Register for the period beginning October 20, 2025, and ending October 30, 2025.

Staff contact: Brenda Robinson, Accounting Specialist
(805) 755-4442, brendar@carpinteriaca.gov

Signature

Staff contact: Licette Maldonado, Admin Services Dir.
(805) 755-4448, licettem@carpinteriaca.gov

Signature

Reviewed by: Ryan Kintz, Assistant City Manager
(805) 755-4400, ryank@carpinteriaca.gov

Signature

Reviewed by: Michael Ramirez, City Manager
(805) 755-4450, michaelr@carpinteriaca.gov

Signature

ATTACHMENT A

Warrant Register for the period beginning October 20, 2025, and ending October 30, 2025.

Warrant Register

Carpinteria, CA

Date Range: 10/20/2025 - 10/30/2025

Vendor Number / Payable #	Vendor Name / Payable Type	Payable Description	Payment Date	Payment Amount	Number
Bank Code: AP Bank-AP Bank					
Payment Type: Regular					
	OLIVIA ANDRADE		10/30/2025	(100.00)	106322
	AFLAC		10/23/2025	150.25	106757
645884	Invoice	OCT25 EMPLOYEE PREMIUMS			
	ALEXANDRA VANANTWERP		10/23/2025	180.00	106758
Q3 JUL-SEP 2025	Invoice	PLANNING COMMISSION MEETINGS JUL-SEP 2025			
	ALEXIS PERSOON		10/23/2025	196.00	106759
INV0008217	Invoice	REIMBURSE OCT25 CSLSA BOARD OF DIRECTORS MEETING			
	ALICE WISSING		10/23/2025	360.00	106760
10/07/25	Invoice	MINUTES FOR PLANNING COMMISSION MEETING 8/4/25			
	AMAZON CAPITAL SERVICES INC		10/23/2025	1,030.49	106761
1114-R44T-HJK1	Invoice	BOOKS FOR LIBRARY			
11JF-KVF4-R9WM	Invoice	ZIP BOOKS-J. SMART			
11M3-PC31-GFY1	Invoice	BOOKS FOR LIBRARY			
11PQ-HKVN-7DNF	Invoice	HDMI CABLES FOR IT SERVICES			
13G7-WFK1-636F	Invoice	ZIP BOOKS-D. CRAWLEY			
14FC-JW7P-9J1F	Invoice	HP TONER CARTRIDGES, COLORED PAPER			
14X9-C4WK-CXYM	Invoice	BOOKS FOR LIBRARY			
16KR-PQLJ-6JQC	Invoice	COPY PAPER FOR COMMUNITY LIBRARY			
17DV-3FTY-GPW9	Invoice	BOOKS FOR LIBRARY			
193X-PXLK-7VQC	Invoice	COLORED COPY PAPER FOR CITY HALL			
19QP-136L-7HHC	Invoice	HEADPHONES FOR CITY STAFF			
1CK9-XYDK-3DNX	Invoice	SUPPLIES FOR VOLUNTEER APPRECIATION			
1F99-P3W4-46N7	Invoice	ZIP BOOKS-T. ALEXANDER			
1FN4-MJPL-444D	Invoice	SEWING KITS FOR AGE WELL WORKSHOP			
1HL3-N447-GKLF	Invoice	ZIP BOOKS-T. BRYAN			
1HTG-QPVM-FRR9	Invoice	MONTESSORI PUZZLE FOR COMMUNITY LIBRARY			
1JQR-JVK1-GJ71	Invoice	BOOKS FOR LIBRARY			
1JY3-WY7Q-DGPH	Credit Memo	BOOKS FOR LIBRARY			
1KKV-PVMD-9Q7J	Invoice	ZIP BOOKS-K. BARRAZA			
1NV4-9HGP-96CD	Invoice	ZIP BOOKS-L. FRIEDMAN			
1PCT-LJ7T-HJX7	Invoice	BOOKS FOR LIBRARY			
1PKQ-CL3J-C4P3	Invoice	ZIP BOOKS-J. FOSTER			
1Q1W-QLXX-9KNH	Invoice	POCKET FOLDERS, SHEET PROTECTORS FOR CERT			
1WGY-FFDG-64XC	Invoice	ZIP BOOKS-T. ALVAREZ			
1XVL-3GN9-76TT	Invoice	ZIP BOOKS-G. ANDERSSON			
1Y7J-49P3-G4FY	Invoice	INDEX CARDS FOR COMMUNITY LIBRARY			
	Void		10/23/2025	-	106762
	AMY BLAKEMORE		10/23/2025	50.00	106763
Q3 JUL-SEP 2025	Invoice	ARCHITECTURAL REVIEW BOARD MEETINGS JUL-SEP 2025			
	BLACK GOLD COOPERATIVE LIBRARY SYSTEM		10/23/2025	22,711.29	106764
26-550	Invoice	FY25/26 Q2 BLACK GOLD LIBRARY SERVICES			
26-553	Invoice	FY25/26 Q1 REIMBURSEMENT BILLING			
	CAPITAL INDUSTRIAL MEDICAL SUPPLY CO		10/23/2025	4,658.83	106765
167731	Invoice	FIRST AID CABINETS, KITS FOR COMMUNITY POOL			
	CARPINTERIA CHILDREN'S PROJECT		10/23/2025	25,000.00	106766
INV0008206	Invoice	FY25/26 COMMUNITY SERVICE SUPPORT GRANT			
	DAVID ALLEN		10/23/2025	120.00	106767
Q3 JUL-SEP 2025	Invoice	PLANNING COMMISSION MEETINGS JUL-SEP 2025			
	DOCUPRODUCTS		10/23/2025	216.15	106768

317058	Invoice	CANON DX4751/C5760I COPIER METER 7/13/25-10/12/25			
	ESAU'S CAFE		10/23/2025	850.00	106769
INV0008207	Invoice	QUARTERLY ALL STAFF MEETING 10/23/2025			
	EV CONNECT INC.		10/23/2025	302.00	106770
9/30/25 PRO FORMA	Invoice	EV STATION LOCK REPLACEMENT - CACTUS LANE			
	GIRLS INC		10/23/2025	25,000.00	106771
INV0008208	Invoice	FY25/26 COMMUNITY SERVICE GRANT			
	GLENN D LA FEVERS		10/23/2025	180.00	106772
Q3 JUL-SEP 2025	Invoice	PLANNING COMMISSION MEETINGS JUL-SEP 2025			
	GUARDIAN		10/23/2025	8,611.70	106773
OCT25 PREMIUMS	Invoice	OCT25 PREMIUMS			
	HELP OF CARPINTERIA		10/23/2025	15,000.00	106774
INV0008209	Invoice	FY25/26 COMMUNITY SERVICE GRANT			
	JANE L BENEFIELD		10/23/2025	120.00	106775
Q3 JUL-SEP 2025	Invoice	PLANNING COMMISSION MEETINGS JUL-SEP 2025			
	JAYNE DIAZ		10/23/2025	790.53	106776
INV0008210	Invoice	NOV25 MEDICAL REIMBURSEMENT			
	JOHN MOYER		10/23/2025	180.00	106777
Q3 JUL-SEP 2025	Invoice	PLANNING COMMISSION MEETINGS JUL-SEP 2025			
	LARRY DRIGGERS		10/23/2025	790.53	106778
INV0008211	Invoice	NOV25 MEDICAL REIMBURSEMENT			
	LISA COULTER WOOLF		10/23/2025	50.00	106779
Q3 JUL-SEP 2025	Invoice	ARCHITECTURAL REVIEW BOARD MEETINGS JUL-SEP 2025			
	MARY ANN COLSON		10/23/2025	790.53	106780
INV0008212	Invoice	NOV25 MEDICAL REIMBURSEMENT			
	MICHAEL RAMIREZ		10/23/2025	321.60	106781
INV0008213	Invoice	REIMBURSE 2025 LEAGUE CONFERENCE LONG BEACH			
	MRS ENVIRONMENTAL INC		10/23/2025	23,490.06	106782
600-2025-09	Invoice	SEP25 OIL & GAS ON CALL ENVIRONMENTAL SERVICES			
	OVERDRIVE INC.		10/23/2025	308.24	106783
01352DA25306028	Invoice	SEP25 EBOOKS/AUDIOBOOKS FOR LIBRARY			
01352DA25313689	Invoice	OCT25 EBOOKS/AUDIOBOOKS FOR LIBRARY			
01352DA25313690	Invoice	OCT25 EBOOKS/AUDIOBOOKS FOR LIBRARY			
	PATRICK O'CONNOR		10/23/2025	50.00	106784
Q3 JUL-SEP 2025	Invoice	ARCHITECTURAL REVIEW BOARD MEETINGS JUL-SEP 2025			
	RICHARD A LITTLE		10/23/2025	50.00	106785
Q3 JUL-SEP 2025	Invoice	ARCHITECTURAL REVIEW BOARD MEETINGS JUL-SEP 2025			
	RICHARD E JOHNSON		10/23/2025	50.00	106786
Q3 JUL-SEP 2025	Invoice	ARCHITECTURAL REVIEW BOARD MEETINGS JUL-SEP 2025			
	ROCKWELL PRINTING		10/23/2025	783.65	106787
47879	Invoice	PRINTED MATERIAL FOR EMERGENCY PREPAREDNESS			
	ROTARY CLUB OF CARPINTERIA		10/23/2025	79.00	106788
2025106-9	Invoice	OCTOBER-DECEMBER 2025 MEMBERSHIP			
	SO CA EDISON		10/23/2025	19.19	106789
SEP25 700474689651	Invoice	SEP25 ELECTRICITY-4683 9TH ST			
	THE CENTRE FOR ORGANIZATION EFFECTIVENESS		10/23/2025	5,098.00	106790
TCFOE5290	Invoice	2025 MGMNT ACADEMY J. BRIONES, S. DOWNES			
	TKM ENGINEERING		10/23/2025	102.50	106791
1420	Invoice	SEP25 ENGINEERING SERVICES 6380 VIA REAL			
	UNIQUE MANAGEMENT SERVICES INC		10/23/2025	65.00	106792
6144717	Invoice	SEP25 LOST LIBRARY BOOKS			

	ALCAZAR THEATRE		10/30/2025	1,000.00	106793
INV0008247	Invoice	AGE WELL EVENT FACILITY RENTAL			
	ALICE WISSING		10/30/2025	380.00	106794
10/21/25	Invoice	MINUTES FOR PLANNING COMMISSION MEETING 9/2/25			
	AMAZON CAPITAL SERVICES INC		10/30/2025	1,389.45	106795
11PQ-HKVN-Y77T	Invoice	ZIP BOOKS-S. LOYAL			
11YG-MQLX-YN7T	Invoice	ELECTRICAL TRANSFORMERS FOR SEAL FOUNTAIN			
131L-MRGD-GMRL	Credit Memo	COLORED COPY PAPER FOR CITY HALL			
146P-GC69-7PJN	Invoice	GIFT TAGS FOR VOLUNTEER APPRECIATION			
14CG-FWMK-9CVH	Invoice	BULK CANDY FOR 2025 DOWNTOWN T HALLOWEEN			
14CQ-4WGR-M7RC	Invoice	PADLOCKS FOR SENIOR SERVICES PROGRAM			
14R6-RKFN-Y67K	Credit Memo	ZIP BOOKS-L. GEMBERLING			
17HG-3DDF-CXW6	Invoice	BOOKS FOR LIBRARY			
1C7Y-JL36-GLYL	Invoice	ZIP BOOKS-M. SINCLAIR			
1CGK-3F9K-KQN6	Invoice	BOOKS FOR LIBRARY			
1FY1-3KJ4-DHJ9	Invoice	ZIP BOOKS-L. FRIEDMAN			
1HNN-HP1R-MGV6	Invoice	ZIP BOOKS-T. ALVAREZ			
1MML-WLP4-DGCH	Invoice	BOOKS FOR LIBRARY			
1QVJ-7944-DJHJ	Invoice	ZIP BOOKS-K. TAPIA			
1RRW-VDXV-7FXM	Invoice	STEP STOOL, SANDPAPER, NAME TAGS FOR GARDEN			
1RVF-DMLH-6VTT	Invoice	ZIP BOOKS-E. AKENS			
1THP-6X7V-9XVF	Invoice	HALLOWEEN SUPPLIES FOR LIBRARY			
1WP1-G6TL-7Y91	Invoice	ZIP BOOKS-J. SMART			
1X3N-DTDY-7MFW	Invoice	OFFICE CALENDAR, TWO POCKET FOLDERS			
1YGJ-NFXF-7Q6Q	Invoice	ZIP BOOKS-R. HERMAN			
	Void		10/30/2025	-	106796
	ASBURY ENVIRONMENTAL SVCS		10/30/2025	153.00	106797
I500-01281797	Invoice	DISPOSAL OF USED/MIXED OILS 10/3/25			
	AUTOZONE STORES LLC		10/30/2025	483.74	106798
05719610989	Invoice	OIL & FILTERS FOR FLEET OIL CHANGE 10/8/25			
	BAKER & TAYLOR LLC		10/30/2025	162.06	106799
SEP25 L4672004	Invoice	BOOKS FOR LIBRARY			
	BASIC		10/30/2025	172.72	106800
IN3570443	Invoice	OCT25 MONTHLY FSA ADMIN FEE			
	BROWNSTEIN HYATT FARBER SCHRECK		10/30/2025	102,762.72	106801
1054861	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054862	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054863	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054864	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054865	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054866	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054867	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054868	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
1054869	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 8/31/25			
	BUENA VENTURA SWIM CLUB		10/30/2025	340.00	106802
INV0008248	Invoice	55TH ANNUAL DAVID GRAHAM MEMORIAL MEET 11/1/25			
	BUREAU VERITAS NORTH AMERICA INC		10/30/2025	5,810.31	106803
RI 25045115	Invoice	SEP25 PLAN CHECK SERVICES			
RI 25045116	Invoice	SEP25 MONTHLY PERMIT TECH SERVICES			
RI 25045117	Invoice	SEP25 ON-SITE INSPECTIONS			
	CA DEPT OF JUSTICE		10/30/2025	32.00	106804
850368	Invoice	SEP25 FINGERPRINT APPLICATIONS			
	CALTRANS		10/30/2025	1,617.63	106805
INV0008251	Invoice	PROJECT CLOSE OUT PL-09-1500			
	CANON FINANCIAL SERVICES INC		10/30/2025	1,249.52	106806
41952050	Invoice	OCT25 MAINT & SERVICE CANON PRINTERS			
	CAROLYN M FRIEDMAN		10/30/2025	605.11	106807
INV0008250	Invoice	PROJECT CLOSE OUT PL-24-2284			

	CARPINTERIA SKATE FOUNDATION		10/30/2025	2,500.00	106808
INV0008226	Invoice	FY25/26 COMMUNITY SERVICE GRANT			
	CARPINTERIA VALLEY LUMBER CO		10/30/2025	375.83	106809
574910	Invoice	HEAVY DUTY TAPE FOR STOP SIGN AT LINDEN & 192			
575060	Invoice	ADAPTER FOR HOSE REPAIR PUBLIC WORKS			
575249	Invoice	PADLOCK FOR AGE WELL KITCHEN CABINET			
575444	Invoice	WIRE MESH FOR PUBLIC WORKS DIRT PARKING LOT			
575684	Invoice	BATTERIES FOR PUBLIC RESTROOMS & TRAIN PLATFORM LI			
	COAST AUTO PARTS INC		10/30/2025	108.10	106810
796454	Invoice	AIR FILTER, WINDOW WASH UNIT 331 10/20/25			
796465	Invoice	AIR FILTER UNIT 331 10/20/25			
	COASTAL OCCUPATIONAL MEDICAL GROUP		10/30/2025	190.00	106811
5027387	Invoice	SEP25 PRE-HEALTH SCREENING L. ANDERSON			
	COASTAL VIEW NEWS		10/30/2025	290.00	106812
62857	Invoice	ABOP AD 10/9/25			
	CYNTHIA SOUTER		10/30/2025	177.00	106813
INV0008249	Invoice	REIMBURSE 2025 APA CONFERENCE			
	DAVIN NYSTROM		10/30/2025	121.10	106814
INV0008252	Invoice	REIMBURSE EAGLE SCOUT-TOMOL TRAIL PROJECT			
	DUANA DICKMAN		10/30/2025	227.20	106815
INV0008253	Invoice	PROJECT CLOSE OUT PL-23-2249			
	ENCOMPASS CONSULTANT GROUP INC		10/30/2025	13,250.00	106816
06869	Invoice	SEP25 PAVEMENT MAINTENANCE			
	ENVIRONMENTAL SCIENCE ASSOCIATES		10/30/2025	10,368.98	106817
212762	Invoice	SEP25 PROFESSIONAL SERVICES			
	FRIENDS OF CARPINTERIA LIBRARY		10/30/2025	195.00	106818
INV0008254	Invoice	ARTESANIA REFUND-EVENT CANCELLED			
	FRIENDS OF CARPINTERIA LIBRARY		10/30/2025	6,700.00	106819
INV0008234	Invoice	FY25/26 COMMUNITY SERVICE GRANT ARTESANIA PARA LA			
	GRAINGER		10/30/2025	186.03	106820
9668847768	Invoice	BATTERY ADAPTER, TUBE BENDER, PLIERS			
	ID WORKS LLC		10/30/2025	92.04	106821
E41732	Invoice	CITY LOGO EMBROIDERED JACKET FOR NEW EMPLOYEE			
	INFOARMOR INC		10/30/2025	27.90	106822
6456Oct25	Invoice	OCT25 IDENTITY THEFT EMPLOYEE PREMIUMS			
	ISABEL ROSALES		10/30/2025	100.00	106823
INV0008255	Invoice	PARK DEPOSIT REFUND			
	JIMENA VELAZQUEZ		10/30/2025	300.00	106824
INV0008256	Invoice	VETS HALL DEPOSIT REFUND			
	LESLIE'S POOL SUPPLIES INC		10/30/2025	1,261.79	106825
00308-01-071522	Invoice	CHLOR BRITE CHEMICALS FOR COMMUNITY POOL 10/15/25			
	LIEBERT CASSIDY WHITMORE		10/30/2025	7,136.00	106826
307528	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 9/30/25			
	MARYSOL SMITH		10/30/2025	177.00	106827
INV0008258	Invoice	REIMBURSE 2025 APA CONFERENCE			
	MCCORMIX CORP		10/30/2025	224.39	106828
33795	Invoice	FUEL FOR CITY VEHICLES			
	MEGAN MUSOLF		10/30/2025	177.00	106829
INV0008257	Invoice	REIMBURSE 2025 APA CONFERENCE			
	MENTAL WELLNESS CENTER		10/30/2025	2,300.00	106830
INV0008237	Invoice	FY25/26 COMMUNITY SERVICE GRANT			

	MINER'S ACE HARDWARE INC		10/30/2025	21.84	106831
43338	Invoice	SECURITY BIT FOR SLIDE REPLACEMENT AT MEMORIAL PAR			
	MISSION UNIFORM SERVICE		10/30/2025	211.99	106832
524764502	Invoice	MAT REPLACEMENT, UNIFORM CLEANING 10/13/25			
524764503	Invoice	TOWEL & MAT REPLACEMENT CITY HALL 10/13/25			
	OLIVIA ANDRADE		10/30/2025	100.00	106833
INV0007879	Invoice	PARK DEPOSIT REFUND			
	POLICORE INC.		10/30/2025	5,433.75	106834
403653	Invoice	IT SERVICES-CITY HALL-SEP25			
403654	Invoice	IT SERVICES-LIBRARY-SEP25			
403655	Invoice	IT SERVICES-POOL-SEP25			
	RANDY PURA & ALY MORITA		10/30/2025	1,213.92	106835
INV0008259	Invoice	PROJECT CLOSE OUT PL-23-2230			
	ROCKWELL PRINTING		10/30/2025	1,562.16	106836
47906	Invoice	NAMEPLATES D. MILLAR, R. AYERLE			
47927	Invoice	CERT PROGRAM FLYERS AND POSTERS			
47933	Invoice	DISTRICT MAPS, SIGN DISPLAYS FOR CITY EVENTS			
47954	Invoice	BUSINESS CARDS R. AYERLE			
47955	Invoice	DTBAB HALLOWEEN PRINTING & ADVERTISING			
	RRM DESIGN GROUP		10/30/2025	9,274.46	106837
2911-01-RC22-6	Invoice	SEP25 FRANKLIN CREEK TRAIL IMPROVEMENT			
	SANTA BARBARA COUNTY APCD		10/30/2025	620.00	106838
NOV 14062	Invoice	NOTICE OF VIOLATION 14062 SETTLEMENT OFFER			
	SANTA BARBARA COUNTY TREAS/TAX COLLECTOR		10/30/2025	28,898.40	106839
2025-20251000173-1	Invoice	001-080-038 MONTE VISTA			
2025-20251000405-1	Invoice	001-170-018 CITY HALL			
2025-20251000435-1	Invoice	001-180-072 VIOLA FIELDS			
2025-20251001565-1	Invoice	004-105-011 LINDEN PARKING LOT			
2025-20251001660-1	Invoice	004-005-005 EL CARRO			
2025-20251002318-1	Invoice	003-261-008 CARP AVE PARKING LOT			
2025-20251002351-1	Invoice	004-047-001 SEASIDE			
2025-20251002352-1&2	Invoice	004-047-017 941 WALNUT AVE (VETS HALL)			
2025-20251002387-1	Invoice	004-047-040 COMMUNITY POOL			
2025-20251002981-1	Invoice	003-470-013 ASH AVE			
2025-20251004648-1	Invoice	004-105-016 COMMUNITY GARDEN			
	SANTA BARBARA LOCKSMITH		10/30/2025	78.88	106840
150227	Invoice	COM LOCKS FOR POOL, KEYS FOR CITY HALL			
	SANTA BARBARA PEST CONTROL		10/30/2025	95.00	106841
56261	Invoice	OCT25 PEST CONTROL AT COMMUNITY POOL			
	SO CA EDISON		10/30/2025	497.10	106842
OCT25 700163777874	Invoice	OCT25 ELECTRICITY-6145 CARPINTERIA AVE			
OCT25 700827247063	Invoice	OCT25 ELECTRICITY-5781 CARPINTERIA AVE PED PED			
	SOUTHERN CALIFORNIA MULCH INC		10/30/2025	9,885.00	106843
36529	Invoice	PROVIDE & INSTALL MULCHING FOR CITY PARKS			
	SUN COAST RENTALS		10/30/2025	2,314.00	106844
250919-00003648-001	Invoice	FORKLIFT RENTAL FOR AVOCADO FESTIVAL			
	TIM FINNIGAN		10/30/2025	1,145.60	106845
INV0008260	Invoice	PROJECT CLOSE OUT PL-24-2278			
	TRANSAMERICA EMPLOYEE BENEFITS		10/30/2025	667.97	106846
2505854941	Invoice	OCT25 EMPLOYEE PREMIUMS			
	UNION PACIFIC RAILROAD COMPANY		10/30/2025	357.50	106847
90149737	Invoice	PLAN REVIEW RINCON TRAIL PROJECT			
	UNITED BOYS & GIRLS CLUBS		10/30/2025	25,000.00	106848
INV0008243	Invoice	FY25/26 COMMUNITY SERVICE GRANT			
	VILLAGE POOL SUPPLY		10/30/2025	642.12	106849

51911	Invoice	CHLORINE, ACID, REAGENTS FOR POOL 10/16/25			
	WALKER CONSULTANTS		10/30/2025	7,447.50	106850
370095090009	Invoice	SEP25 PROFESSIONAL SERVICES - DOWNTOWN STUDY			
	WEST COAST ARBORISTS INC		10/30/2025	11,092.00	106851
234991	Invoice	TREE MAINTENANCE 9/16/25-9/30/25			
	WEX BANK (CHEVRON)		10/30/2025	1,663.75	106852
108077040	Invoice	OCT25 FUEL FOR CITY VEHICLES			
	WILLIAM C. STATLER		10/30/2025	1,750.00	106853
INV0008261	Invoice	TWO YEAR BUDGET POLICIES			
	X-TECH SYSTEMS		10/30/2025	448.03	106854
477964	Invoice	COPY MACHINE CHARGES 12/21/24-3/20/25 LIBRARY			
484362	Invoice	COPY MACHINE CHARGES 6/21/25-9/20/25 LIBRARY			
	MISSIONSQUARE		10/30/2025	8,467.32	106855
INV0008262	Invoice	MISSIONSQUARE Employee Contributions			
INV0008263	Invoice	Deferred Compensation Contribution-Part Time Emp			
INV0008264	Invoice	MissionSquareEmployee Contributions			
INV0008265	Invoice	MISSIONSQUARE Employee Contributions			
	SEIU LOCAL 620		10/30/2025	235.32	106856
INV0008266	Invoice	Employee Union Dues Contribution			
	CalPERS		10/30/2025	13,162.33	DFT0003554
10/11/25-10/24/25 CLASSIC	Invoice	CALPERS CLASSIC CONTRIBUTIONS 10/11/25-10/24/25			
	CalPERS		10/30/2025	16,941.72	DFT0003555
10/11/25-10/24/25 PEPRA	Invoice	CALPERS PEPRA CONTRIBUTIONS 10/11/25-10/24/25			
	EDD-SDI		10/30/2025	2,373.90	DFT0003556
PR22 10/30/25	Invoice	PR22 10/30/25 EDD SDI TAX DEPOSIT			
	EDD-SIT		10/30/2025	7,864.34	DFT0003557
PR22 10/30/25	Invoice	PR22 10/30/25 EDD PIT TAX DEPOSIT			
	INTERNAL REVENUE SERVICE		10/30/2025	24,272.53	DFT0003558
PR22 10/30/25	Invoice	PR22 10/30/25 FEDERAL TAX DEPOSIT			

Agenda Section: Administrative Matters
Agenda Item No.: 6
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Consider cancelation of the the regular City Council meeting for December 22, 2025.

STAFF RECOMMENDATION

Authorize the cancelation of the regular City Council meeting on December 22, 2025.

Sample Motion: I move to authorize the cancelation of the regular City Council meeting on December 22, 2025.

BACKGROUND/DISCUSSION

The City Council holds its regular meetings on the second and fourth Mondays of each month, except when a meeting date falls on a City-observed holiday. In such cases, the meeting is held at the same hour and place on the next succeeding day that is not a holiday. The City Council has authority under Carpinteria Municipal Code § 2.04.010 and Government Code § 54954 to establish, reschedule, or cancel regular meetings with proper public notice.

Traditionally, the City Council has canceled the second regular meeting in December due to light agendas and vacation schedules associated with the holiday season.

At its meeting of January 13, 2025, the City Council approved the following December holiday schedule as part of the adopted 2025 Holiday Schedule.

December 2025 Holiday Schedule

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
12/14/2025	12/15/2025	12/16/2025	12/17/2025	12/18/2025	12/19/2025	12/20/2025
	City Hall open as usual					
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
12/21/2025	12/22/2025	12/23/2025	12/24/2025	12/25/2025	12/26/2025	12/27/2025
	City Hall Open As Usual	City Hall Open As Usual	Christmas Eve Holiday	Christmas Holiday	City Hall Closed to Public	
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
12/28/2025	12/29/2025	12/30/2025	12/31/2025	1/1/2026	1/2/2026	1/3/2026
	City Hall Closed to Public	City Hall Closed to Public	New Year's Eve Holiday	New Year's Day Holiday	City Hall Closed to Public	

The purpose of this agenda item is for the Council to consider canceling the second City Council meeting on December 22, 2025.

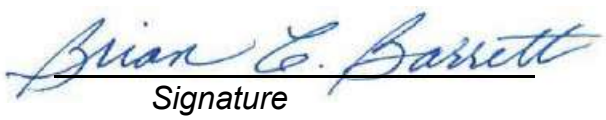
LEGAL

Should the City Council cancel the scheduled meeting, staff will ensure that all required posting and public noticing requirements are met in accordance with State law.

OPTIONS

1. Approve the cancelation of the December 22, 2025 City Council meeting. *(Staff recommendation)*
2. The City Council could choose not to cancel the meeting and hold it on December 22, 2025.

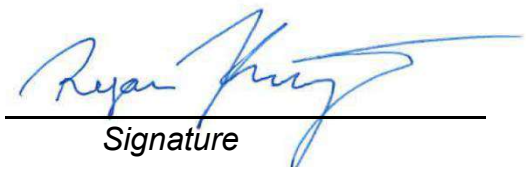
Staff contact:
Brian C. Barrett, City Clerk
(805) 755-4403; brianb@carpinteriaca.gov



Signature

Reviewed by: Ryan Kintz, Assistant City Manager

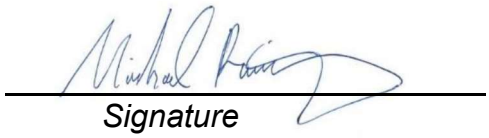
(805) 755-4400; ryank@carpinteriaca.gov



Signature

Reviewed by: Michael Ramirez, City Manager

(805) 755-4450; michaelr@carpinteriaca.gov



Signature

Agenda Section: Administrative Matters
Agenda Item No.: 7
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

City Council Advisory Group Handbook Update.

STAFF RECOMMENDATION

Approve the Updated City Council Advisory Group Handbook.

Sample Motion: I move to approve the Updated City Council Advisory Group Handbook.

BACKGROUND

On November 12, 2024, the City Council adopted Resolution No. 6346, establishing the process for the following:

- Appointing public members to City Council Advisory Groups;
- Appointing City Council Representatives to Outside Agencies and Committees; and
- Appointing City Council Subcommittees.

At the same meeting, the City Council also approved the City Council Advisory Group Handbook.

The Council Advisory Group Handbook is designed to be a reference guide for individuals serving on the City's Boards, Commissions and Committees as well as any public member appointments to City Council sub-Committees and public member appointees to other government agencies such as the Santa Barbara Mosquito and Vector Management District. The Handbook is intended to:

- Provide an overview of City government
- Outline and describe membership and organizational requirements
- Educate and/or refresh appointees on the roles and responsibilities of Council Advisory Group members
- Provide meeting guidelines (i.e., the Brown Act and Rosenberg's Rules of Order) for the operation of Council Advisory Groups
- Affirm the Rules of Conduct and Decorum for all City Council Advisory Groups.

Since the initial approval of the City Council Advisory Group Handbook, there have been additional updates which need to be incorporated into the Handbook.

The purpose of this agenda item is for the Council to consider approving an Updated City Council Advisory Group Handbook.

DISCUSSION

Proposed additions to the City Council Advisory Group Handbook include the following:

Section Title	Description of Changes	Page #
City Organizational Chart	Chart amended to have Legal Services and Advisory Boards & Commissions branch out from City Council	8
Appointment of Employee's Relative	Addition of parent or step parent to definition of a "relative"	16
Qualifications	Individuals appointed to Council Advisory Groups must be qualified electors (a U.S. citizen, 18 years of age or older, who reside within the city limits of the City of Carpinteria).	17
	Former City Councilmembers must wait one year after expiration of their term of office before they may be appointed to serve on a Council Advisory Group.	
	Council Advisory Group Appointees may not hold any full-time paid office or employment in City government.	
Attendance (renamed to Attendance Expectations)	If a member must step down from an item due to a conflict of interest, they must notify their staff liaison as far in advance as possible. The purpose for early staff notification is to ensure the minimum quorum is maintained for review of all items. Members should stay for the duration of meetings, in fairness to all applicants scheduled for that meeting.	17-18
Extended Absences (New Section)	Added how to request a leave of absence from a Council Advisory Group which is subject to approval from the City Council including removal in cases where the absence will negatively impact quorum.	18
Unexcused Absences (New Section)	If a Council Advisory Group member fails for any reason to attend two consecutive regular meeings, their position shall be deemed vacant and their term terminated. The staff liaison shall monitor attendance and notify the City Clerk when a member is approaching and exceeds these limits. A vacated position will be filled by the Appointment Process ("Unscheduled Vacancy") described herein.	18
Resignation (New Section)	Members who are unable to continue their service due to health, business, personal obligations, or extended travel should submit a written letter of resignation to the staff liaison and the City Clerk's Office. The letter should be directed to the City Council and state the effective date of the resignation. A member who relocates their residence outside the City shall immediately notify the City Clerk's Office and resign from the board, commission, or committee.	18

Section Title	Description of Changes	Page #
Be Careful to Represent the Council Advisory Group	Individual Council Advisory Group Members must not use their personal social media accounts to conduct or represent City business. Discussion on topics within the Advisory Group's purview may result in a conflict that requires recusal.	22-23
Chair Responsibilities	Added Chair may maintain order (per Senate Bill 707)	34-35
Public Participation	Members should clarify differences and make certain that clear communication is made during the meeting. The public meeting should not be used as a forum to express anger or disagreement.	35-36
Outstanding Financial Obligations	All Council Advisory Group Members have to be in good standing with the City (e.g., payment of fines, taxes, have no open administrative citations, etc.).	45

POLICY CONSISTENCY

This agenda item is consistent with the City Council Primary Goal #1 – Enhance Public Outreach, Education, and Transparency in that it establishes a clear and formalized process for appointing members to City Advisory Groups.

FINANCIAL CONSIDERATIONS

No Additional Funding Requested. Minimal staff time to prepare the report is included in the Adopted FY 2025-26 General Fund Budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

There are no legal nor risk management considerations presented with this report.

OPTIONS

1. Approve the Updated City Council Advisory Group Handbook. *(Staff recommendation)*
2. Decline to approve the Updated City Council Advisory Group Handbook and direct staff as appropriate.

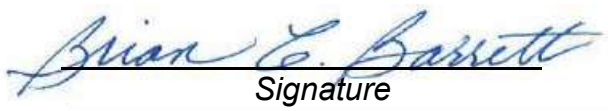
PRINCIPAL PARTIES EXPECTED AT MEETING

No principal parties are expected at the meeting.

ATTACHMENTS

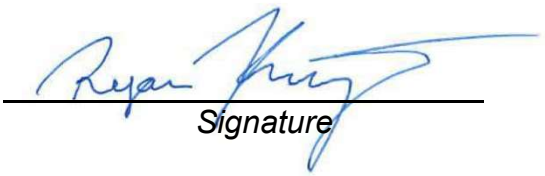
Attachment A: Updated City Council Advisory Group Handbook (November 2025)

Staff contact:
Brian C. Barrett, City Clerk
(805) 755-4403; brianb@carpinteriaca.gov



Signature

Reviewed by: Ryan Kintz, Assistant City Manager
(805) 755-4400; ryank@carpinteriaca.gov



Signature

Reviewed by: Michael Ramirez, City Manager
(805) 755-4450, michaelr@carpinteriaca.gov

Signature

ATTACHMENT A

Updated City Council Advisory Group Handbook (November 2025)

CITY OF CARPINTERIA

CITY COUNCIL ADVISORY GROUP HANDBOOK

UPDATED NOVEMBER 2025

Prepared By:
City of Carpinteria
City Clerk's Office
brianb@carpinteriaca.gov
(805) 755-4403

Approved by the City Council on November 10, 2025

Table of Contents

City Council 6

Mayor 6

City Manager 7

City Clerk 7

City Attorney 8

City Organizational Chart 8

COUNCIL ADVISORY GROUPS 9

1. **Planning Commission** 9
2. **Architectural Review Board (ARB)** 9
3. **Mobile Home Park Rent Stabilization Board (MHPRSB)** 10
4. **Carpinteria Open Space Management Advisory Board (COSMAB)** 10
5. **Integrated Pest Management (IPM) Committee** 11
6. **Tree Advisory Board (TAB)** 11
7. **Downtown "T" Business Advisory Board (DTBAB)** 12
8. **Environmental Review Committee (ERC)** 12
9. **Community Development Block Grant (CDBG) Committee** 13
10. **Library Advisory Commission (LAC)** 13

APPOINTMENT PROCESS & CONDITIONS 15

Term of Office 15

Appointment Process 15

Appointment of Employee's Relative 16

Appointment of Relatives of City Council or City Manager 16

Individual Serving on Multiple Council Advisory Groups 17

Removal from Office 17

Leaving Office 17

Qualifications 17

Attendance Expectations 17

Extended Absences 18

Unexcused Absences 18

Resignation 18

Independent Governmental Agency Appointments 19

ORGANIZATIONAL REQUIREMENTS AND DUTIES 20
Election of Chair and Vice Chair 20
Roles and Responsibilities 20
New Member Orientation 20
Staff Liaison's Role 21
Member's Role 22
Do Your Homework 22
Be Representative of the Whole City 22
Be Careful to Represent the Council Advisory Group 22
Be Conscious of the City Council Expectations 23
Become the "Eyes and Ears" of the City Council 23
Be Conscious of the Relationship with the City Council and City Staff 23
Disagreements 24
Establish a Good Working Relationship with Other Council Advisory Group Members 24
Understand the Role and Scope of Responsibility of the Council Advisory Group 25
Working with the Media 26
Participation in Political Activities 26
CONFLICTS OF INTEREST 27
Assuming Office Statement 28
Annual Statements 29
Leaving Office Statements 29
Ethics Laws 29
MEETING GUIDELINES 30
Meeting Types 30
Quorum 30
Ralph M. Brown Act (California State Law) 31
Virtual/Teleconference Meetings 32
Meeting Agenda 32
Order of Business 32
Placing an Item on the Agenda 33
Consideration and Action on an Agenda Item 33
Staff Reports / Staff Memos 34

Chair Responsibilities 34
Absence of Chairperson 35
Member Meeting Responsibilities 35
Public Participation 35
Public Hearings 36
Ex Parte Communications 37
Public Discussion at Hearings 37
Continuance of Hearings 38
Listening Skills 38
The Art of Asking Questions 39
Courtesy and Decorum 39
Managing Difficult Meetings 40
Parliamentary Procedure 40
General Notes About Main Motions 41
Tie Votes 41
Comments for the Record 42
Adjournment 42
Recordings of Meetings 42
Action Minutes 42
Public Records 42
RULES OF CONDUCT AND DECORUM 43
Member Misconduct 44
Discipline of Council Advisory Group Members by the City Council 45
Outstanding Financial Obligations 45
All Council Advisory Group Members have to be in good standing with the City (e.g., payment of fines, taxes, have no open administrative citations, etc.). 45
APPENDIX 46
Open & Public VI – A Guide to the Ralph M. Brown Act – Revised January 2024 by the League of California Cities 46
Rosenberg's Rules of Order – Revised 2011 – Simple Rules of Parliamentary Procedure for the 21st Century by Judge Dave Rosenberg 46
Acknowledgment of Receipt and Statement of Commitment 46

INTRODUCTION

On behalf of the City of Carpinteria, I would like to welcome you as a new member of a City of Carpinteria Board, Commission or Committee (Council Advisory Group). As a member, you are now considered a public official serving in an advisory capacity to the City Council performing a valuable service by addressing community issues and needs. The City Council looks forward to your contribution as we work together to provide efficient municipal services that are responsive to local needs and expectations.

Community participation and input is highly valued by the Carpinteria City Council. Elected officials and City staff cannot by themselves provide the time, energy, knowledge, and talent needed to keep Carpinteria the exceptional community that it is. To meet the needs for advice, skills, and public service, Carpinteria looks for participation from its diverse and experienced residents. It offers a means of participating in community affairs, of helping to shape policy decisions, and of working with interested people.

This handbook is a reference guide for those residents who volunteer to serve on the Council Advisory Groups, including both standing and ad hoc groups. These advisory groups are established by the City Council so they can examine a variety of City Council directed subjects in detail and make recommendations to the City Council based upon their study and public deliberation. This handbook is intended to help Council Advisory Group members better understand their roles and responsibilities, governing regulations, and meeting protocol for effective decision-making. It has been prepared to:

a. Give an overview of the City government structure.
b. Describe the membership requirements, organizational requirements, and member roles and responsibilities of the Council Advisory Groups.
c. Provide meeting guidelines for the operation of the Council Advisory Groups.
d. Rules of Conduct and Decorum for all Council Advisory Groups.

Should you have any questions regarding the information in this book, reach out to the staff liaison of your Council Advisory Group or the City Clerk.

Please fill out and sign your receipt of this handbook found in the Appendix at the end of this Handbook and submit it to the City Clerk.

I appreciate your commitment and willingness to serve our community and hope you will find it to be an interesting and rewarding experience.

Sincerely,

Brian C. Barrett, CMC, CPMC
City Clerk

CITY GOVERNMENT STRUCTURE

The City of Carpinteria incorporated as a general law city on September 28, 1965 in the State of California. Carpinteria has a Council-Manager form of government which is popular because it successfully brings together the combination of full-time professional staff in City administration with the finest talents the community has to offer in its locally elected and appointed officials. This form of government can be described as a partnership between elected officials, appointed staff, and community volunteers with each group having their own distinct roles and responsibilities.

City Council

The City Council is the governing body for the City. The City Council sets overall policy for the community and hires a City Manager to carry out the policy.

Major City Council functions include:

a. Representing the City and all its residents
b. Appointing the City Manager and City Attorney
c. Adopting and amending City laws
d. Approving the annual budget
e. Approving City contracts and agreements
f. Establishing City policies and standards

Councilmembers are not full-time City officials and do not manage the day-to-day activities of the City organization. This is done by the City Manager under the direction of the City Council. Members of the City Council are elected by District on a non-partisan ballot. The five Councilmembers serve overlapping four-year terms. As the governing body of the community, the City Council carries out its policy making at meetings held in the City Hall Council Chambers at 5775 Carpinteria Avenue, Carpinteria, CA 93013, on the second and fourth Monday of every month, commencing at 5:30 pm with special meetings and/or closed sessions as needed.

Mayor

Upon the re-organization of the Council in December of even years (after the general municipal election), the City Council selects one of its members to serve as Mayor and another to serve as Vice Mayor. The Mayor acts as the presiding officer over City Council meetings, observing order and decorum, stating questions posed before the Council, announcing the Council's decision on all subjects, and deciding all questions of order. The Mayor has a vote just like other members and does not have the power of veto over actions of the City Council. The Mayor also acts as the official head of the City on public and ceremonial occasions and signs all ordinances, resolutions, and agreements approved by the Council. In the absence of the Mayor, the Vice Mayor shall act as the presiding officer at the Council meeting and act as the ceremonial head of the City and sign official City documents.

City Manager

The Carpinteria Municipal Code establishes the office of City Manager. The City Manager is appointed by the City Council on the basis of their administrative and executive ability and qualifications and holds office at the pleasure of the City Council. The City Manager is the administrative head of the government of the City under the direction and control of the City Council and is responsible for the efficient administration of all the affairs of the City which are under their control.

The City Manager's duties include:

a. Enforcing City laws
b. Managing the City departments, programs, and activities
c. Recommending policy and regulations to the City Council
d. Keeping the City Council at all times fully advised of the financial condition of the City
e. Preparing and submitting a proposed annual budget and salary plan for the City Council to approve

The City Manager is responsible for hiring, promoting, disciplining, and removing all City staff (except for City Attorney). The City Council shall deal with the administrative services of the City only through the City Manager and the City Council shall not give orders to any subordinates of the City Manager. The City Manager shall take orders and instructions from the collective City Council only when sitting in a Council meeting and no individual Councilmember shall give orders or instructions to the City Manager. The City Manager takes policy direction from the City Council and is responsible for implementing that policy.

City Clerk

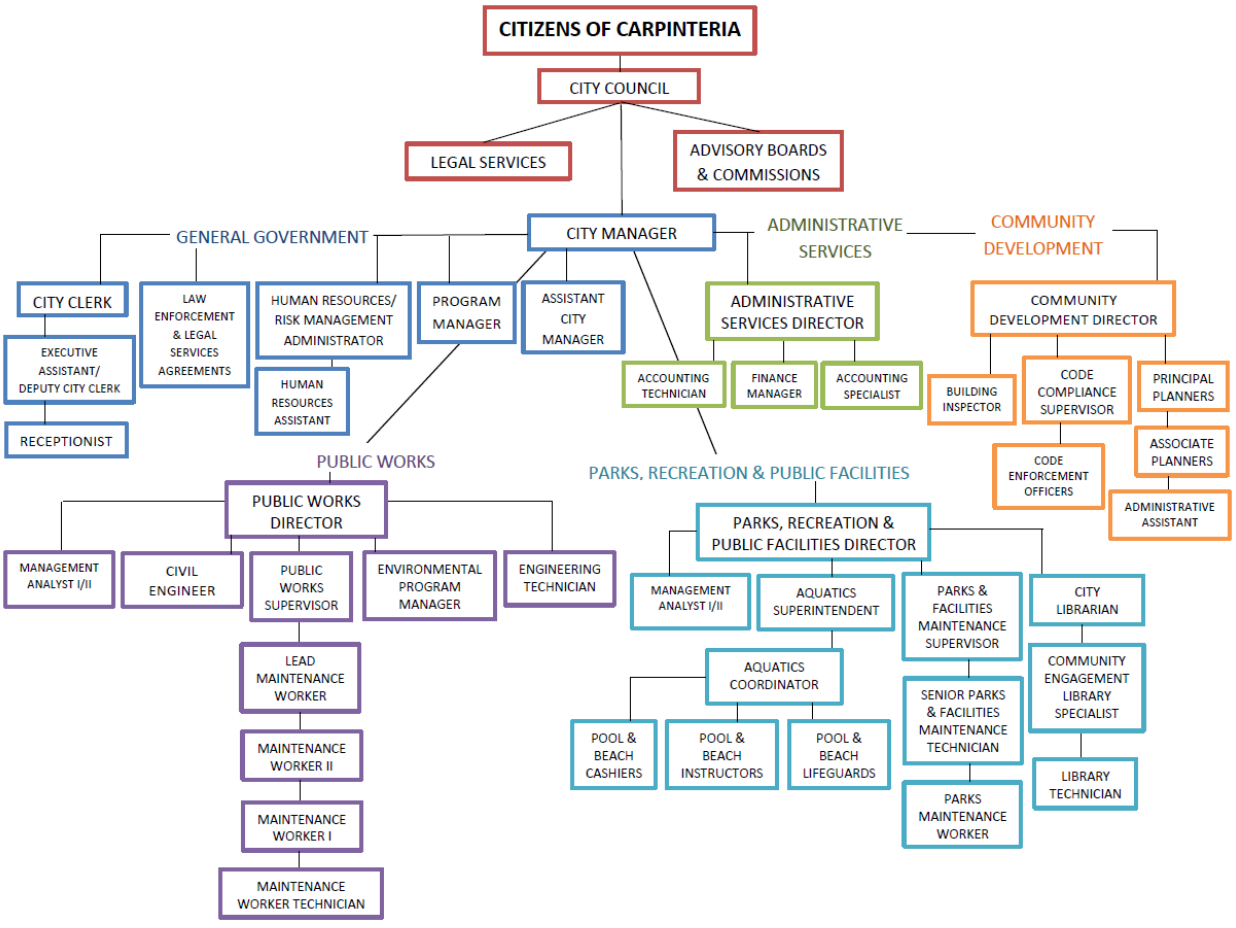
The City Clerk is responsible for maintaining the legislative record of the City Council and prepares City Council agendas, minutes, legal publications, processes resolutions and ordinances, and manages the recruitment of City Council Advisory Groups. As the Elections Official, the City Clerk administers municipal elections in conjunction with the County of Santa Barbara. The City Clerk acts as the compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act. The City Clerk provides easy access to information and serves as a guide to open participation in the decision and policy making process.

City Attorney

The City contracts with the law firm Brownstein Hyatt Farber Schreck, LLP (BHFS) for its legal services. BHFS is the legal advisor of the City Council and all other City officials, departments, and Council Advisory Groups. In carrying out their responsibilities, the City Attorney:

a. Provides legal opinions to the City Council, City Manager, and other City officials
b. Drafts or approves as to form all the City's ordinances, resolutions, and contracts
c. Is responsible for representing the City in all litigation to which the City is a party
d. Approves as to form all bonds given to or for the benefit of the City
e. Prosecutes violations of the Municipal Code

City Organizational Chart



COUNCIL ADVISORY GROUPS

Council Advisory Groups are created by the City Council to obtain increased public input and community participation in the determination of policies and programs. Council Advisory Groups make recommendations to the City Council on matters within the group's scope of responsibility. Each group's duties are established by law and/or Council action and are summarized below.

While all Council Advisory Groups serve as advisors to the City Council, some have decision-making authority over specified matters, such as the Planning Commission. City Council Advisory Groups are the community's volunteer branch of the City government.

The City Council has established 10 Council Advisory Groups, as outlined below with formation documents, duties/responsibilities, membership, meeting schedule, and assigned department:

1. **Planning Commission**

   Formed: by Carpinteria Municipal Code Chapter 2.32.

   Duties: Reviews and recommends changes to the General Plan and Zoning Regulations, conducts hearings and decides on applications for development, pursuant to State law and Chapter 2.32 of the Carpinteria Municipal Code.

   Membership: The Planning Commission consists of five members with the qualifications for membership being residency within the city at the time of their appointment and during their tenure in office.

   Meeting Schedule: Meets the first Monday of every month at the City Council Chambers at 5:30 pm.

   Assigned Department: Community Development

   Compensation: $60 per meeting attended

2. **Architectural Review Board (ARB)**

   Formed: by Carpinteria Municipal Code Chapter 2.36.

   Duties: Evaluates the architectural merit of commercial, residential, and public building projects as established through Chapter 2.36 of the Carpinteria Municipal Code. The Board also advises City staff and the Planning Commission on design standards, architectural and landscape design, and site planning. Board goals are

1) harmonious, aesthetic development within the City and 2) preservation of the City's natural beauty and visual resources.

Membership: The ARB consists of five members with the qualifications for membership being residency within the City at the time of appointment and during tenure in office and that membership consist of a mix of lay and professional citizens skilled in the interpretation of architectural and landscape drawings and ability to evaluate the effects of proposed development upon surrounding areas.

Meeting Schedule: Set to meet twice a month on Thursdays at the City Council Chambers at 5:30 pm. Oftentimes, one of the two monthly meetings is cancelled due to lack of agenda matters being ready for ARB consideration.

Assigned Department: Community Development

Compensation: $25 per meeting attended

3. Mobile Home Park Rent Stabilization Board (MHPRSB)

Formed: by Carpinteria Municipal Code Section 5.69.030

Duties: The MHPRSB administers the City's rent stabilization ordinance (Carpinteria Municipal Code Chapter 5.69) for the City's mobile home parks. The Boards is empowered to approve, set and adjust the rent schedule and maximum rents for the mobile home tenancies within the City.

Membership: The MHPRSB consists of five members, all of which shall be appointed on an at-large basis.

Meeting Schedule: Meets as needed at City Council Chambers.

Assigned Department: General Government / Community Development

Compensation: N/A

4. Carpinteria Open Space Management Advisory Board (COSMAB)

Formed: Originally formed as Bluffs Management Advisory Board via Resolution No. 4694 reformed as Carpinteria Open Space Management Board via Resolution No. 6002. Also formed per Deed of Conservation Easement Carpinteria Bluffs Open Space Preserve, recorded October 16, 2000.

Duties: The Board will assist the City in its compliance with the applicable terms of relevant Conservation and Trail Easements. The Board will provide input to the City for the acquisition, creation, development, operation and maintenance of the Coastal open space and City owned or managed trail system.

Membership: The COSMAB is comprised of seven members appointed on an at-large basis.

Meeting Schedule: Meets at 3:00 pm on the third Thursday of every month in the City Council Chambers.

Assigned Department: Parks, Recreation and Community Services

Compensation: N/A

5. Integrated Pest Management (IPM) Committee

Formed: by Resolution No. 5355

Duties: The committee focuses on methods to reduce the use of pesticides while considering maintenance standards for City parks, open spaces, roadways, and buildings. Conducts public outreach and information programs to help guide private citizens on best management practices to reduce the use of pesticides in public spaces and prepares an annual report to disclose pest issues encountered and tactics used and/or pesticides used to combat the issues.

Membership: The IPM Committee is comprised of no fewer than five and no more than nine members that include representation from the Parks and Recreation Department, the Public Works Department, the Carpinteria Open Space Management Advisory Board, and at least two at-large community members.

Meeting Schedule: Meets as needed.

Assigned Department: Public Works

Compensation: N/A

6. Tree Advisory Board (TAB)

Formed: by Carpinteria Municipal Code Section 12.28.080

Duties: The TAB assists City Staff in implementation of the City's Street Tree Management Plan, and local regulations established for the maintenance of street trees.

Membership: The TAB consists of five members with the qualifications for membership being residency within the Carpinteria Valley and a composition of a mix of lay citizens and professionals from a pertinent discipline. Carpinteria Municipal Code Section 12.28.080A provides examples of some of the

characteristics or attributes to be used in creating a composition of board members.

Meeting Schedule: Meets quarterly in the City Hall Council Chambers at 5:30 pm.

Assigned Department: Public Works

Compensation: N/A

7. Downtown "T" Business Advisory Board (DTBAB)

Formed: by Resolution No. 1882 and amended via Resolution No. 5902

Duties: The DTBAB advises the City Council on parking and business improvement matters within the Downtown retail business area of the City. The Board has a duty to file an annual report with the City Council making recommendations on the expenditure of revenues derived from the levy of assessments, an estimate of the costs of providing the improvements and activities, the method used of levying the assessment, the amount of any surpluses carried over from the previous year, and any contributions made from other sources.

Membership: The DTBAB is comprised of seven members with four of those members paying assessments within Parking and Business Improvement District No. 4, and three at-large members from the general public. There are also three alternate assessment paying members in addition to the seven members that may fill-in for any absent assessment-paying member. The position of Chair and Vice Chair are drawn from assessment-paying members only.

Meeting Schedule: Meets the first Thursday of every month at 8:30 am in the City Council Chambers.

Assigned Department: Public Works

Compensation: N/A

8. Environmental Review Committee (ERC)

Formed: by Resolution No. 4082 and amended via Resolution No. 4418

Duties: Its function is to serve the public interest by providing direct input on the City's environmental review process. The Committee is chaired by the Community Development Office who also acts as the Secretary.

Membership: The ERC is a five-member committee made up of the City Manager or his designee, the City Engineer, the Community Development Director or his

designee, the City Biological Resource Specialist, and a member of the general public.

Meeting Schedule: Meets as needed.

Assigned Department: Community Development

Compensation: N/A

9. Community Development Block Grant (CDBG) Committee

Formed: by Council minute order on December 11, 2006

Duties: The committee's basic duty is to review grant applications for CDBG funds and to make recommendations to the City Council on which applications to fund and support the community's interests and help address identified needs. The CDBG Committee shall perform the following functions: (1) establish procedures in conjunction with the Santa Barbara County Housing and Community Development Department for applying for funds, setting criteria for allocations, and making funding recommendations to the City Council; (2) Coordinate CDBG funding so that basic human service needs are met; and (3) Provide recommendations to the City Council concerning matters relating to the CDBG Program. The Committee may adopt such rules and regulations as it may deem necessary to carry out its functions.

Membership: The CDBG Committee is comprised of one member of the Planning Commission, two at-large community members, and one alternate at-large member.

Meeting Schedule: Typically meets in January/February of each year.

Assigned Department: Community Development

Compensation: N/A

10. Library Advisory Commission (LAC)

Formed: by Resolution No. 6074

Duties: Act in an advisory capacity to the Library Board of Trustees and City Librarian in matters pertaining to the management, administration, operation, development, improvement and maintenance of the library.

Membership: The LAC shall be composed of five members representative of the Library service area with an option to expand as needed. The Commission shall be representative of the Library service area population demographic; library user

groups, including underrepresented user groups; and person(s) knowledgeable in library management and operations.

Meeting Schedule: Meets on the first Monday of each month at 3:30 pm at the Carpinteria Community Library Community Meeting Room.

Assigned Department: Parks, Recreation and Community Services

Compensation: $30 per meeting attended

APPOINTMENT PROCESS & CONDITIONS

Term of Office

Per Carpinteria Municipal Code Section 2.24.010, the term of office for all Council Advisory Groups is set for a period of two years expiring on January 31st of every odd-numbered year; however, terms shall be automatically extended until a successor has been appointed.

Appointment Process

During the biennial (every two years) appointment process all Council Advisory Group member positions shall be open for appointment, regardless if there is currently a sitting member. In November/December of every even year, the City Clerk notifies existing Council Advisory Group members that their terms will be coming to an end and asks if they would like to be re-appointed to their Council Advisory Group. Those members wishing to continue must complete and submit an application to the City Clerk and will be moved forward for Council consideration along with any new applications for appointment at a City Council meeting in January of every odd year. If an existing member wishes to retire/resign, their position will become vacant upon the effective date of resignation/retirement.

On occasion there will be an "Unscheduled Vacancy." An Unscheduled Vacancy occurs when an individual resigns from a position before their term ends or otherwise leaves office. This also results in a Vacancy Notice being posted. If a vacancy occurs after less than six months of a term, the selection process will begin from applications on file from the prior biennial appointment process. If there are no applications on file from the prior biennial appointment process, the selection process will follow that for a vacancy occurring after more than six months. If a vacancy occurs after more than six months of a term, the vacancy will be posted and the application and nomination/selection process will begin.

For those interested in serving on a Council Advisory Group, an application and supplemental questionnaire (both available on the City's website) pertaining to the Council Advisory Group to which they wish to be appointed must be filled out and turned in to the City Clerk. The City Clerk will notify the individual when the City Council will make appointments to the Council Advisory Group and encourages the individual to attend the Council meeting to make a brief statement about their qualifications for the Council Advisory Group and/or respond to any questions from the Council. The City Council has the sole discretion in making appointments to Council Advisory Groups and as such there is no guarantee the City Council will make an appointment even if there is an open Council Advisory Group position and an interested individual(s).

The City Clerk's Office prepares a "Local Appointments List" which reflects the Council Advisory Group members names, when their terms expire and how many terms they have

been appointed. This list is updated annually in December as required by the Maddy Act (California State Law). Posting this list on the website and at City Hall and the Community Library allows residents to see when vacancies will occur.

Appointment of Employee's Relative

It shall be the applicant's responsibility to disclose any relation to a current City employee, particularly in the City department the Council Advisory Group serves. Employed Relative is defined as an employee with a familial relationship to either the Council Advisory Group member or the member's spouse as follows:

Relative of Member	Relative of Member's Spouse
Spouse	Brother
Brother	Sister
Sister	Parent or Step Parent
Brother's Spouse	Grandparent
Sister's Spouse	Child or Step Child
Parent or Step Parent	
Grandparent	
Child or Step Child	
Child's Spouse	

Furthermore, the member shall agree to abstain from any discussion or recommendation on matters that may directly or indirectly benefit, influence, or affect their Employed Relative. A member shall not become involved in any way to seek influence on behalf of the Employed Relative or become involved in any way with the supervision of work performance of the Employed Relative. Failure to follow these requirements and guidelines may lead to a member being removed from their appointment by the Council.

Appointment of Relatives of City Council or City Manager

No relative of a member of the City Council or of the City Manager shall be appointed to or serve on any Council Advisory Group. If any such relationship arises, the relative's seat is immediately vacated. "Relative" shall be defined as a City Councilmember's or City Manager's:

- Spouse
- Sibling
- Child or Step Child
- Child's Spouse
- Brother's Spouse / Sister's Spouse
- Parent / Parent-in-law
- Grandparent / Souse's grandparent
- Grandchild
- Cousin

- Uncle or Aunt
- Nephew or Niece

Individual Serving on Multiple Council Advisory Groups

The City Council discourages individuals from serving on multiple Council Advisory Groups in order to allow all interested individuals to have a chance to serve.

Removal from Office

All Council Advisory Group members serve at the pleasure of the City Council. Carpinteria Municipal Code Section 2.24.010 states that the City Council may declare the seat of any Council Advisory Group member vacant by a majority vote of the Council and such vacant seat may be filled for the unexpired term.

Leaving Office

Council Advisory Group members may resign at any time. Sixty (60) days' notice is suggested to enable a replacement to be identified and appointed without causing a gap in a Council Advisory Group membership. Each Council Advisory Group member must file a Fair Political Practices (FPPC) Form 700 Leaving Office Statement within 30 days of leaving office – See Conflict of Interest section later in this Handbook.

Qualifications

Generally, individuals appointed to Council Advisory Groups must be residents and qualified electors (a U.S. citizen, 18 years of age or older, who resides within the city limits of the City of Carpinteria) when appointed and remain a resident through the entire time during their appointment. Some Council Advisory Groups have special or additional membership requirements for particular backgrounds/expertise and do not require residency, but do require owning, operating, or managing a business enterprise within the City. Former members of the City Council may not be appointed to serve on an advisory committee until one year after expiration of their term of office. Council Advisory Group Appointees may not hold full-time paid office or employment in City government.

Specific qualifications for each Board, Commission or Committee are listed above under Council Advisory Groups section.

Attendance Expectations

In order to conduct efficient meetings, best serve the public's interest, and to avoid the loss of a quorum, members are expected to attend all scheduled meetings and should make every effort to do so. The City Council values the collective benefit of each member's participation and judgment on every issue. If a member cannot attend a meeting or must step down from an item due to conflict of interest, they must notify their

staff liaison as far in advance as possible. The purpose for early staff notification is to ensure the minimum quorum is maintained for review of all items. Members should stay for the duration of meetings, in fairness to all applicants scheduled for that meeting.

Extended Absences

There shall be no “excused” absences. Because of quorum requirements, when an absence is anticipated, the individual Council Advisory Group member is responsible for notifying the staff liaison and the City Clerk’s office in advance of the absence and the absence shall be counted in that member’s attendance record. Leaves of absences are not granted to Council Advisory Group members except under unusual circumstances and when authorized in advance by the Council. To request a leave of absence, the member shall submit a written letter directed to the City Council through the City Clerk stating the reason for the request and the date range for the absence, with a copy forwarded to the staff liaison. The City Clerk will agendize the request for Council action at the soonest possible City Council meeting and the staff liaison may make an appropriate recommendation on the action, including removal in cases where the absence will negatively impact quorum.

Unexcused Absences

When a member fails for any reason to attend two consecutive regular meetings without advance notice to the staff liaison, their position shall be deemed vacant and their term terminated. The staff liaison shall monitor attendance and notify the City Clerk when a member is approaching and exceeds these limits. A vacated position will be filled by the Appointment Process (“Unscheduled Vacancy”) described herein.

Resignation

Members who are unable to continue their service due to health, business, personal obligations, or extended travel should submit a written letter of resignation to the staff liaison and the City Clerk’s Office. The letter should be directed to the City Council and state the effective date of the resignation. A member who relocates their residence outside the City shall immediately notify the City Clerk’s Office and resign from the board, commission or committee.

Independent Governmental Agency Appointments

The City Council also makes citizen appointments to the following independent governmental agencies. Since these are independent governmental agencies, they are not bound by the City of Carpinteria CAG Handbook. Each of these governmental agencies/bodies develops their own regulations.

Independent Governmental Agency Appointments	
Name	**Website**
Santa Barbara Mosquito and Vector Management District	https://www.mvmdistrict.org/
Community Media Access Center Board of Directors	https://tvsantabarbara.org/
County Library Advisory Committee	https://www.countyofsb.org/1348/County-Library-Advisory-Committee

ORGANIZATIONAL REQUIREMENTS AND DUTIES

Election of Chair and Vice Chair

In February of each year, all Council Advisory Groups elect a Chair and Vice Chair from its membership for a one-year term. For the Downtown "T" Business Advisory Board, the Chair and Vice Chair will be limited to assessment-paying members only.

Roles and Responsibilities

Although the specific duties of each of the City's Council Advisory Groups vary widely with the purpose for which they are formed, there are certain roles and responsibilities that are common to all Council Advisory Group members.

The following is a summary of the important roles and responsibilities of Council Advisory Group members to assist members to maximize their contributions to the City.

New Member Orientation

Whenever a new member joins a Council Advisory Group, a new team must be developed. An effective orientation program begins immediately following appointment and continues until the member comes up to speed. Early orientation of new members helps the Council Advisory Group keep up its momentum instead of making time while the new member struggles to figure everything out alone. It also helps prevent misunderstandings, which may have long-lasting effects, and that all decisions are based on full-member knowledge.

If the new member is to be able to participate quickly and knowledgeably in decision-making, they need to know such things as the following before attending the first meeting:

a. How the group operates.
b. What the group's responsibilities are.
c. What the annual work plan is.
d. What decisions the group faces immediately.
e. What and why plans and actions have been formulated.
f. Laws affecting the Council Advisory Group.
g. Resources available.

An effective orientation program begins with the Council Advisory Group staff liaison, and will include the Chair, and Council Advisory Group members starting at their first meeting.

New members will be given this Handbook and must fill out the attached Acknowledgment of Receipt and Statement of Commitment (found in the Appendix to this Handbook) and return it to the City Clerk's Office. Failure to do so may result in the member being removed from the Council Advisory Group by the City Council.

City Clerk's Staff Role

a. Advise applicants of the date of the City Council meeting for appointments and encourage they attend the Council meeting to make a statement and/or respond to questions from the Council.
b. Advise of Form 700 filing obligation (if applicable) and Ethics Training requirement.
c. Prepare Certificates of Appointment.
d. Give "Oath of Office" to new appointee.
e. Upon approval, email PDF copy of Handbook.

Staff Liaison's Role

a. Make contact as soon as possible and welcome members after City Council approval of the appointment.
b. Ensure member received a copy of this Handbook to review.
c. Schedule a time to review the contents of the Handbook and go over the duties and responsibilities pertaining to the particular Council Advisory Group.
d. Arrange a tour of the department and City facilities and introduce City staff members.
e. Discuss the Council Advisory Group's projects and goals, and pertinent departmental goals and objectives.
f. Indicate date, time, and place of next meeting.
g. Brief the new member of pending issues to come before the group at its next meeting to give the new member maximum time for needed background study.
h. Provide minutes of recent meetings.
i. Ensure that an "Oath of Office" is conducted by the City Clerk's Office before attending their first meeting.
j. Monitor the attendance of members and notify the City Manager of any members who have missed more than two consecutive Council Advisory Group meetings without the member being excused for their absence.

City staff provide professional support for several of the Council Advisory Groups. Effective Council Advisory Groups develop a partnership with the City staff based upon mutual understanding and acceptance of roles and responsibilities. Key staff liaison responsibilities include:

a. Making sure agendas and reports are readily available for the public.
b. Making sure the adequate room and equipment are available for the meeting.
c. Being informed about the latest developments in their field such as changes in State law.
d. Actively participating in meetings by providing background and expressing views to the Council Advisory Group on agenda items.
e. Making a professional recommendation on every issue presented on the agenda.
f. Alerting Council Advisory Group members of possible detrimental impacts from proposed actions.

g. Interpreting City Council and administrative policies for the Council Advisory Group.
h. Record the meeting (audio, video, or both) and prepare action minutes of the proceedings.

Member's Role

a. Chair and all members need to make the new member feel welcomed and a respected participant.
b. Encourage the new member's questions and participation with a willingness to take additional time to provide background on issues and actions, which started before their term began.
c. Avoid projecting an impression of "clubbiness" among existing members.
d. Be willing to hear and consider new or alternate approaches to problems and proposed actions. Infusion of new thinking should be viewed as a valued new resource and not an opportunity for a senior board member to put down.

Do Your Homework

It is extremely important that Council Advisory Group members do their homework before each meeting. This involves thoroughly reviewing the agenda and staff reports. It also may mean making on-site visits if the agenda issue involves a site or facility.

Members should also endeavor to maintain an objective attitude in their fact finding. Remember that there are always at least two sides to every issue. Some members do not do their homework and try to "wing" it or catch-up at the meeting. This ploy is obvious to colleagues and is considered bad manners.

Be Representative of the Whole City

One of the difficult on-going dilemmas for a Council Advisory Group member is balanced representation. Should the member represent a specific group, District or the entire community? While the City Council may have appointed a member because that person represents a specific interest group, the City Council expects appointees to broaden their viewpoint. The question "What is best for the entire community?" should take precedence over "What is best for a special interest group?"

Be Careful to Represent the Council Advisory Group

Individual Council Advisory Group members should not represent their personal views or recommendations as those of the Council Advisory Group. Members making recommendations or expressing views not approved by a majority of the Council Advisory Group should indicate that they are representing themselves as individuals and not the Council Advisory Group.

Public statements should contain no promises to the public that purport to be binding on the Council Advisory Group, City staff, or City Council. Council Advisory Group members should not respond to press inquiries and instead direct them to the City's Public Information Officer.

Individual Council Advisory Group members are not prohibited from using social media platforms to express their opinions and views. However, they may not use their personal social media accounts to conduct or represent City business. This includes posting, captioning, or responding to public comments. If discussing City matters on personal accounts, individuals must clearly state that views expressed are personal and do not represent the City. Discussion on topics within the Advisory Group's purview may result in a conflict that requires recusal.

Be Conscious of the City Council Expectations

The City Council relies upon thorough, unbiased recommendations from its Council Advisory Groups. Do not embarrass the City Council with "politically popular but impractical" recommendations.

Do not get upset or offended if your group's recommendation is not adopted by the City Council. Your recommendation is one of several factors the City Council takes into consideration when making a decision. Remember they are directly accountable to the public.

Become the "Eyes and Ears" of the City Council

As an influential member of the community, the Council Advisory Group member is in a unique position of serving as a liaison between the City and its citizens in helping to reconcile contradictory viewpoints and to build a consensus around common goals and objectives. The Council Advisory Group member serves as a communication link to the community, presenting City programs and recommendations, and also providing a channel for citizen expression. Council Advisory Group members should explain and promote policies established by the City Council.

If a member is not careful, this communication channel may break down such as when Council Advisory Group members substitute their own opinions for those of the general public. This is seldom malicious or even intentional, but results in ineffective representation.

Be Conscious of the Relationship with the City Council and City Staff

Supportive relationships with the City Councill and City staff are basic for successful operation of any Council Advisory Group.

In contacting City staff on Council Advisory Group business, the proper channel is through the Chair to the staff liaison.

City staff is required by the City Council to make individual recommendations, which may or may not agree with those of the Council Advisory Group. City staff is required to fairly present and explain the staff recommendation and the Council Advisory Group's recommendations, but will not defend them if in disagreement.

When appropriate, the Chair or delegated representative should communicate in writing or be present at the City Council meeting to report on the Council Advisory Group recommendations. This is particularly true when the City staff recommendation is not in accord with the approved position of the Council Advisory Group on a given issue. What the City Council seeks is full and complete information including a range of options on a given issue.

Disagreements

A Council Advisory Group or individual member may disagree with the City Council on any matter, but once the City Council has established its position on a matter, the Council Advisory Group should not do anything contrary to the established policies and programs adopted by the City Council. If personal ethical problems arise, the resignation from the Council Advisory Group is the appropriate response.

Establish a Good Working Relationship with Other Council Advisory Group Members

On many occasions, the success or failure of the efforts of Council Advisory Groups is largely dependent on the degree of cooperation among the individual members of the group. To help build a consensus around common goals and objectives, members will often have to first reconcile contradictory viewpoints and show a willingness to objectively consider the real issues.

Another way of developing this cooperation is for each member to ensure that meetings proceed in an orderly and constructive manner. The Chair is primarily responsible for seeing that consideration of agenda items moves along without delay, but with reasonable time allocated to each item. Each member can assist the Chair by becoming familiar with the basic rules of parliamentary procedure and by adequate preparation of any presentations made to the group.

Other important points that each member should consider in working with other members are:

1. Respect colleagues' viewpoints even though they may be opposite of yours.
2. Practice civility when discussing contentious matters.
3. Allow other members adequate time to present their views fully before making comments on their views.
4. Be open and honest at all times.
5. Recognize new Council Advisory Group members and see that they are made welcome.

Understand the Role and Scope of Responsibility of the Council Advisory Group

One of the first responsibilities of a Council Advisory Group member is to be informed of the group's role and scope of responsibility. The role of the Council Advisory Group includes advising the City Council on specific City program areas and related policies. In addition, some Council Advisory Groups have some decision-making responsibilities, such as the Planning Commission. An overview of the general roles is discussed below:

Roles include:

1. Expressing views on programs and policies within the Council Advisory Group's authorized area of responsibility.
2. Focusing issues for the City Council by identifying pros, cons, alternatives, and possible actions.
3. Holding forums for members of the public to express their views on community issues within the Council Advisory Group's area of responsibility.
4. Serving the general interest of the City rather than specific interest groups or special program areas.
5. Putting self in the role of the City's general interest; balancing competing priorities and demand for resources.
6. Assuring consideration of community values and goals in the Council Advisory Group's scope of interest.
7. Completing the Council Advisory Group annual work plans.
8. Educating the public on the democratic process and subject matters within the Council Advisory Group's area of responsibility.

The education role is especially important and should not be discounted. For many residents, a Council Advisory Group meeting may be their first and only contact with City Hall. The Council Advisory Group's job is to not only deal with the issue, but also represent the City and demonstrate how the democratic process works.

Roles **do not** include:

1. Becoming involved in the administrative matters of the City departments. The Carpinteria Municipal Code specifies that the City Manager is responsible for the oversight of administration and operations.
2. Directing City staff to initiate programs or conduct studies.
3. Establishing departmental work programs (as opposed to Council Advisory Group) and determining departmental priorities. Work programs and priorities are established through the Annual Work Plan process and are managed by the City Manager.
4. Taking unilateral action as a City representative such as attempting to resolve a complaint. Resident complaints about City services or programs should be referred to City staff for assistance.
5. Serving as advocates for departmental budgets, programs, or policies.

6. Discussing or considering personnel matters dealing with hiring, transfers, terminations, or discipline of City employees.
7. Serving the specific interests of special groups at the expense of the overall interests of the City.

The City Council may remove a Council Advisory Group member from their seat if they do not follow the role and scope of responsibility of their particular Council Advisory Group.

Working with the Media

Members should be aware that any statements or opinions made to representatives of the media could be considered “on the record” by reporters. Such statements should always be made in consideration of the likelihood that they will be printed or broadcasted. You may not make a statement representing your Advisory Group, unless the Group at a meeting made a motion that you can represent them on this matter with the media. When giving any statements, ensure without this authority that you state the comments/opinions are from you, as a resident, not as a representative of the Advisory Group.

Participation in Political Activities

Local government elections in California are nonpartisan. City Council appointments to Council Advisory Groups are made without regard to political party affiliation. Acceptance of an appointment to a Council Advisory Group does not in any manner restrict citizen participation in political activities of an individual’s choosing at any level of government be it local, state, or federal. However, members should not use their appointed role or title in the conduct of political activity.

CONFLICTS OF INTEREST

The Political Reform Act of 1974 (Government Code Sections 81000, et seq.), which was approved by the voters of the State of California, is intended to prevent conflicts of interest by requiring public officials to disclose certain personal financial interests, which could foreseeably cause conflicts. In addition, a public official may be required to disqualify themselves from making, participating in, or attempting to influence any government decisions which will affect any of their financial interests, not just those that are required to be disclosed. Most Council Advisory Group appointees (see table below) will be required to complete/file a Fair Political Practices Commission Form 700.

Council Advisory Group	Form 700 Required?	Ethics Training Required?
Planning Commission	Yes	Yes
Architectural Review Board	Yes	Yes
Mobile Home Park Rent Stabilization Board	Yes	Yes
Carpinteria Open Space Management Advisory Board	No	Yes
Integrated Pest Management Committee	No	Yes
Tree Advisory Board	No	Yes
Downtown “T” Business Advisory Board	Yes	Yes
Environmental Review Committee	No	Yes
Community Development Block Grant Committee	No	Yes
Library Advisory Commission	Yes	Yes

The City of Carpinteria has adopted a local conflict of interest code as required by the Political Reform Act. This Act requires the financial disclosure of interests by certain individuals who are in decision-making positions within state and local government.

Prior to a meeting, you should review the agenda to evaluate potential financial conflicts of interest on actions to be taken. If you have a conflict of interest, or think you may have a conflict of interest, alert the staff liaison, Chair, or the City Clerk immediately, and you should not directly or indirectly influence City staff, Council Advisory Group members, the proceedings, or the vote. At the subject meeting, you may be required to state the basis for your conflict of interest immediately after the Chair announces the time for consideration. For example, “Madame Chair, I have a conflict of interest on this item because (state reason)…, and I will not be participating in the deliberations.” The minutes

will reflect that you stated the conflict and did not participate in any way in the proceedings or the vote.

The penalties for violating the conflict-of-interest laws are serious and may include fines and criminal prosecution.

When a conflict of interest is declared on an item, you must leave the meeting and not participate in the decision-making process for that item.

A Council Advisory Group member will not be allowed to participate in meetings if their Form 700 statements are not completed and filed with the City Clerk's Office, and failure to do so in a timely manner may be cause for termination of the position.

Assuming Office Statement

As an appointed Council Advisory Group member, you are required to complete and file the appropriate conflict of interest forms (Form 700) within thirty (30) days after the date you assumed office (date the City Council appointed you). Forms and assistance will be provided by the City Clerk's Office. Financial disclosure forms are filed with the City Clerk, as a matter of public record.

All economic disclosure documents are filed online via the eDisclosure system. The City Clerk's Office will send a notification to your email address with links and instructions for filing online. The email will come from Form700.CarpinteriaCity@southtechhosting.com, so please be sure to monitor your email regularly for this notification. You will receive a welcome email and a separate email with your login ID (your provided email address) and your temporary password.

The notification will include information on how to e-file your Assuming Office Statement:

1. Log in to the system at https://CarpinteriaCity.southtechhosting.com/eDisclosure/.
2. Use the email address you provided as your Login ID.
3. Setup your permanent password.
4. Login to begin the Form 700 filing process.

When you are satisfied with the document, please e-file your document. You do NOT have to print, sign, and submit a paper copy of your e-filed statement.

If you have any questions about a possible conflict of interest, the City Attorney's Office is available to assist you. The Fair Political Practices Commission (FPPC) Office is also available at their toll-free telephone number 866-ASK-FPPC (866-275-3772), via email at advice@fppc.ca.gov, or at www.fppc.ca.gov, to answer questions regarding a conflict of interest, disclosure of certain personal financial interests, or when the law requires disqualification.

Annual Statements

Members are required to file annual conflict of interest forms during their term (due each year in April). The City Clerk will annually notify all members of their requirement to file Form 700 in advance of the due date.

Notifications regarding the filing deadline are sent to the email address you provided. As stated previously, the email will come from Form700.CarpinteriaCity@southtechhosting.com, so please be sure to monitor your email regularly for this notification.

Leaving Office Statements

You are required to complete and file the appropriate conflict of interest forms within thirty (30) days after the date you leave office.

Once the City Clerk is notified of your leaving office, the City Clerk's Office (via Form700.CarpinteriaCity@southtechhosting.com email address) sends you notification to e-file your leaving office statement.

Ethics Laws

Council Advisory Group members commit to spending significant amounts of time in service to the City; and they also assume a responsibility to work for the betterment of the City. Ethics laws impose rules on the manner in which public officials conduct themselves.

The goal of ethics laws is to maximize the likelihood that the decisions of a public agency are made solely with the public's interests in mind. The laws frequently strive to avoid even the appearance of impropriety as well as actual improprieties. Ethics laws represent the minimum standards for the conduct of public officials.

State law requires local agency officials to attend ethics training. The basic requirement is two hours no later than one year from the date appointed and thereafter two hours at least once every two years. An online training program is available that will allow you to satisfy the requirements of Assembly Bill 1234 on a cost-free basis. Upon appointment, the City Clerk's Office will send you a link to complete your online ethics training through the Fair Political Practices Commission. Print the completion certificate (make sure your certificate shows at least 2 hours of training), sign, and submit electronically or by paper to the City Clerk's Office.

A Council Advisory Group member will not be allowed to participate in meetings if their ethics completion certificate has not been timely completed and filed with the City Clerk's Office, and failure to do so may be cause for termination of the position.

MEETING GUIDELINES

Meeting Types

All Council Advisory Group meetings are governed by the Ralph M. Brown Act (Brown Act), California Government Code Section 54950 et seq.

- **Regular Meetings**
  Regular meetings shall be held at a regular date, time and place, which the Council Advisory Group has approved. Regular meetings may be rescheduled with the posting of a Notice of Rescheduled Meeting. Meetings may be cancelled due to a lack of business or if a quorum cannot be obtained. Regular meetings require a 72-hour noticing of the agenda. Agenda materials shall be available to the public in attendance at meetings.

- **Special Meetings**
  Special meetings are those meetings held outside the regular meeting date and time. Special meetings may be held at any time upon the call of the Chair or a majority of Council Advisory Group members. The agenda for such meetings is required to be posted 24-hours before the meeting.

- **Joint Meetings**
  From time to time, it may be necessary for a joint meeting to be held between the City Council and Architectural Review Board and/or Planning Commission. The purpose of such joint meeting could be for a conceptual review of a development project, receiving updates on new housing laws, etc.

Quorum

A Council Advisory Group can only transact business when a quorum is present at the meeting. A majority of the members of the Council Advisory Group constitutes a quorum. For a group size of five members, a quorum is three members while for a seven-member group, the quorum is four. For those Council Advisory Groups that have alternate members (such as the Downtown “T” Business Advisory Board), when an assessment-paying member is absent, an alternate assessment-paying member may fill-in and act as a voting member on the Board. If all regular members are present in addition to any alternate members, the alternate members present would be non-voting members.

If a quorum is not present, the meeting cannot be convened. If during the meeting a quorum is no longer present, the members present must adjourn the meeting. If no members are present, the staff liaison may adjourn the meeting.

Ralph M. Brown Act (California State Law)

Also see Open & Public VI – A Guide to the Ralph M. Brown Act included in the Appendix to this Handbook.

The Brown Act, described as one of the strongest open meeting laws in the United States, is designed to ensure that public meetings are conducted openly without restrictions on the right of the public to attend or to make comments. The salient purpose of the Brown Act is to protect the public's right to be informed. Provisions of the Brown Act open meeting law include:

a. The Brown Act applies to all City Council Advisory Groups.
b. In general, a meeting is a quorum (majority of members) of the Council Advisory Group, no matter how informal, or where business is discussed or transacted.
c. Generally, the Brown Act does not apply to ad hoc subcommittees of the Council Advisory Group composed solely of its members, which are less than a quorum. However, standing committees that have been formally established by the City Council and which have either a continuing subject matter jurisdiction or a set meeting schedule are subject to the Brown Act.
d. In general, a meeting between a subcommittee of a Council Advisory Group and a subcommittee of the City Council may constitute a public meeting subject to the Brown Act.
e. It was once thought that in order for a "meeting" to occur that was subject to the Brown Act, "action" had to be taken at that meeting. A meeting under the Brown Act includes not only action, but also deliberation conducted by the Council Advisory Group.
f. Serial meetings occur when a majority of the members privately confer with each other in tandem on City business. Serial meeting may be a chain, in which Member A contacts Member B, B then contacts C, C contacts D, and so on, until a quorum is involved. Serial meetings also occur when a majority of the Council Advisory Group members confer with each other through an intermediary, by e-mail, text, or phone (e.g. when City staff sends out an agenda to all members and a member replies all, that may be considered a serial meeting). A Council Advisory Group member has the right to confer with a colleague about public business; but if and when a "collective concurrence as to action to be taken" is reached by a quorum of members, the Brown Act is violated. Serial meetings yield a process that deprives the public the opportunity for a meaningful contribution to the decision-making process. Council Advisory Group members should be alert to the possibility of serial meetings when engaging in discussion with their colleagues on a matter within the subject jurisdiction of the Council Advisory Group.
g. In most cases, the law requires that the agenda for all meetings be in writing and posted 72 hours before the scheduled time of the meeting. No action can be taken on any matter that has not been listed on the agenda.
h. The agenda must allow for the public to speak on issues within the jurisdiction of the Council Advisory Group.

i. Members of the public cannot be required to give their names, or otherwise identify themselves, as a condition of attendance at Council Advisory Group meetings.
j. Members of the public have the right to record the meeting proceedings in the absence of a reasonable finding of the Council Advisory Group that such recording constitutes a disruption of the proceedings.
k. Secret ballots even when conducted in public are prohibited by the Brown Act.
l. Attendance of members of the Council Advisory Group at a purely social or ceremonial occasion is permitted, provided the members do not discuss official business among themselves.

Virtual/Teleconference Meetings

The Brown Act does allow for members to participate remotely with some additional rules.

1. The address of where the member will be participating must be on the agenda and the location must be open to the public.
2. The agenda must be posted at the offsite location and follow the 72-hour noticing requirement.
3. The teleconference location must be accessible to the public, including permitting the public to participate in public comment from that location.
4. A quorum of the Council Advisory Group must participate in the meeting from locations within the City's jurisdiction.
5. All votes take during a teleconference meeting must be by roll call.

Those Council Advisory Group members who wish to participate in a meeting remotely, need to let the staff liaison know in advance to ensure the above rules are followed.

Meeting Agenda

The agenda focuses on the discussion at the meeting by specifying topics and the order in which they will be taken up. In accordance with the Brown Act, the Council Advisory Group may not take action on any item that did not appear on the posted agenda prior to the meeting unless an exception is permitted under Government Code Section 54954.2.

The agenda must be posted on the City's website and posted on the Public Notices Board at City Hall and/or the Community Library (e.g. for the Library Advisory Commission).

Order of Business

The agenda is prepared by City staff and is made available to Council Advisory Group members prior to the meeting so that members can review it before the meeting is held. The agenda is generally laid out in accordance with the following order of business unless otherwise specified:

- Call to Order
- Roll Call

- Public Comment on Items Not on the Agenda
- Consent Calendar
- Approval of Minutes
- Regular Business Items
- Council Advisory Group Communications
- Staff Communications
- Adjournment

Placing an Item on the Agenda

Either the Chair or at least two Council Advisory Group members can request an item be placed on a future agenda by bringing it up at a regular meeting under Council Advisory Group Communications. The Council Advisory Group will make a determination (i.e. majority of the Council Advisory Group) if the item should be agendized and at what meeting.

Consideration and Action on an Agenda Item

The agenda constitutes the Council Advisory Group's road map for the meeting. Most agenda items can be handled with the following 4-step process:

1. Presenting Item
   a. Opening Item – The Chair should announce the agenda item number and subject. The Chair should then announce any special procedures to be followed (e.g., if the item is a quasi-public hearing). This is also when the members would announce their conflict of interest, if any exists, recuse themselves, and leave the room.
   b. Hearing the Report – The Chair should invite the appropriate people (typically the staff liaison) to report on the item. Verbal presentations should be short, so as not to repeat basic information included in the agenda packet. The Chair may provide an opportunity for members to ask any clarifying questions of the person providing the report. This not preferred as questioning tends to segue into position statements before public input is taken, which is inconsistent with open meeting principles.

2. Asking for Public Input – The Chair opens the meeting to public input. The Chair may limit speakers' time. The standard time is three minutes per speaker per item.

3. Considering the Item – The Chair requests the Council Advisory Group deliberate. Member deliberation would include: questions of the person(s) making the report or others with relevant knowledge, alternatives to the recommendation, additional considerations not previously stated, additional relevant facts and opinions. Time committed to deliberation should be adequate to allow the sense of the Council Advisory Group to emerge.

4. Council Advisory Group Decision – The Council Advisory Group acts by a motion and voting. For all action items, the Chair should invite a motion from the members. Once a motion is made, the Chair should ask for a second. Once a motion and second are made, the Chair should allow any additional desired discussion. Questions for clarification of the motion should be heard at this time. The Chair shall ask for the vote and publicly report any action taken and the vote on that action, e.g. the motion passes 3-2, with Council Advisory Group members A and B opposed.

Staff Reports / Staff Memos

Well written staff reports / staff memos are an indispensable part of the Council Advisory Group process. They are used to provide background information and frame the issue for the Council Advisory Group. Staff reports/memos should anticipate the important questions regarding the issue. In addition, staff reports should include a chronology of events or actions, an analysis of the issues, and alternative approaches. Every staff report/memo should also include a staff recommendation presenting the staff's best professional judgment. Council Advisory Group members are not compelled to follow the staff recommendation if they do not agree.

Chair Responsibilities

The Chair is the key to the effectiveness of this group process and can be likened to the team captain. The Chair provides group direction and sets the tone for meetings. The Chair presides over all Council Advisory Group meetings and has the authority to preserve order at the meetings. This includes removing any person from a meeting for disorderly conduct, enforcing the rules of the Council Advisory Group, and determining the order of business under the rules of the Council Advisory Group.

The Chair must balance being strong enough to move the meeting along and democratic enough to involve all members in the meeting. To be effective the Chair needs the support of the members. Trust is built by even-handedness and fairness to all the participants. It also means that a Chair does not use the powers of the Chair unfairly to win a point or argument.

An effective Chair:

a. Prevents dominant Council Advisory Group members from having a disproportionate influence.
b. Defends all members from public and colleague abuse.
c. Solicits opinions, feelings, and positions from reticent members.
d. Keeps new thoughts from being rejected prior to fair evaluation.
e. Discourages blame-oriented statements.
f. Keeps the discussion focused on the problem.
g. Encourages the generation of alternative solutions.
h. Delays evaluation and analysis of alternatives until all are on the table.

i. Guides the process of screening alternatives and selecting the solution.
j. Attempts to obtain consensus.
k. Moves the meeting along and does not let the group drift off the subject at hand.
l. Maintains order and may limit or remove disruptive individuals, whether participating in person or online.

Absence of Chairperson

The Vice Chair acts in the absence or disability of the Chair. When the Chair and Vice Chair are absent from any meeting of the Council Advisory Group, the members present may choose another member to act as Chair Pro Tempore, and that person has the powers of the Chair for that meeting.

Member Meeting Responsibilities

Members of Council Advisory Groups also have a responsibility for making sure the meeting runs smoothly. Member responsibilities include:

a. Helping the Chair move the meeting along.
b. Obtaining recognition from the Chair before speaking.
c. Limiting remarks to the issue being considered.
d. Asking clarifying questions if something is not understood.
e. Respecting colleagues' rights.
f. Explaining the reasoning behind significant decisions.
g. Raising concerns and objections at the meeting rather than after the meeting.
h. Always behaving and representing the City in a professional manner. This applies to the demeanor and behavior during a meeting. When attending a virtual meeting, follow the same rules and regulations that would apply to attending a meeting in-person in a City facility. This includes no smoking, no vaping, no consumption of alcohol and no profanity during any public meetings. (Also when attending virtually, keep mic off unless speaking).

Public Participation

One of the most important functions of a Council Advisory Group is to obtain increased public input and participation. The skillful Council Advisory Group is able to obtain public input by practicing positive encouragement measures.

Here are some steps that will increase the public's willingness to participate:

a. Recognize that some people are fearful or anxious at a meeting. It may be the first time a person has addressed a public group. The Chair may try to calm and assure the individual.
b. Show patience – imagine yourself addressing the Council Advisory Group.
c. The Chair should keep the audience informed of the process and procedures that are being followed.

d. Before each item is considered, the Chair should describe the item and the possible actions identified.
e. Members should project a feeling of fairness, understanding, and graciousness as circumstances permit. Members should be considerate of all interests, attitudes, and differences of opinion.
f. Members should take care to observe the appearance as well as the principle of impartiality.
g. Members should go through the Chair and try to avoid speaker-to-audience conversation. The purpose of hearing the public is usually to help the Council Advisory Group to act, not to encourage debate or argument with the public.
h. Do not spend too much time on routine items such as correcting the minutes. This is especially important when an audience is presented.
i. Relations with the City Council, staff, and fellow members of your Advisory Group should also be kept in mind in communicating with the public or the media. Council Advisory Group members are considered by the public to be representatives of the official City family. Council Advisory Group members are reminded that they provide recommendations to the City Council, which acts as the decisionmaker for City policies and rules. If friction develops, members should attempt to clarify differences and make certain that clear communication is made. The public meeting should not be used as a forum to express anger or disagreement. This does not in any way preclude a member's responsibility to advocate their position on a policy matter prior to the decision on an official policy.

Public Hearings

Note: The only Council Advisory Group to hold public hearings is the Planning Commission.

The Council Advisory Group procedure for the conduct of public hearings is generally as follows:

a. The public hearing must have been noticed.
b. Council Advisory Group members disclose any ex parte communications (see next section).
c. The Chair opens the public hearing.
d. City staff presents its report.
e. Council Advisory Group members may ask questions of City staff if they so desire.
f. The applicant or appellant then has the opportunity to present comments, testimony, or arguments. In the case of an appeal when the appellant is different from the applicant, the appellant should be called up first to provide comments or testimony.
g. Members of the public are provided with the opportunity to present their comments, testimony, or arguments (time limit of 3 minutes per person per item).
h. The applicant or appellant is given an opportunity for rebuttal or closing comments. In the case of an appeal when the appellant is different from the applicant, the appellant is given the opportunity for closing comments.

i. The public hearing is closed.
j. The Council Advisory Group deliberates on the issue.
k. If the Council Advisory Group raises new issues through deliberation and seeks to take additional public testimony (questions of the applicant, or the public), the public hearing must be reopened. At the conclusion of the public testimony, the public hearing is again closed.
l. The Council Advisory Group deliberates and takes action.

Ex Parte Communications

The Council Advisory Group (e.g. Planning Commission) sometimes acts in a quasi-judicial capacity (or "like a judge") when it applies existing laws to specific facts at a public hearing concerning one person or a small number of people rather than the entire City. The most common quasi-judicial matters that come before the Planning Commission relate to ruling on whether to grant land use entitlements, such as permits, licenses, or land use entitlements.

Ex parte communications are substantive oral or individual written communications or sensory observations concerning quasi-judicial matters that occur outside of noticed public hearings. Communications include conversations, meetings, site visits, mailings, or presentations during which substantial factual information about the item is gathered by or submitted to the Council Advisory Group member. Casual or non-substantive communications do not violate the due process rights of non-present parties. This rule prohibiting ex parte communications in quasi-judicial proceedings is designed to ensure fairness and procedural due process for all parties.

Public Discussion at Hearings

When a matter for public hearing comes before the Council Advisory Group, the Chair will open the public hearing. Upon opening the public hearing and before any motion is adopted related to the merits of the issue to be heard, the Chair will inquire if there are any persons present who desire to speak on the matter which is to be heard or to present evidence respecting the matter.

There is a standard 3-minute time limit for each speaker per agenda item.

a. Public Member Request to Speak – Any person desiring to speak or present evidence shall make their presence known to the Chair and upon being recognized by the Chair, the person may speak or present evidence relevant to the matter being heard. No person may speak without first being recognized by the Chair.
b. Council Advisory Group Questions of Speakers – Members of the Council Advisory Group who wish to ask questions of the speakers or each other during the public hearing portion may do so, but only after first being recognized by the Chair. Interaction with the speaker shall be limited to a question or questions, rather than an ongoing dialogue. Members should avoid raising questions as a method to extend the allocated time for a speaker.

c. Due Process – The Chair shall conduct the meeting in such a manner as to afford due process.
d. Public Oral Presentations – All Council Advisory Group rules pertaining to oral presentation by members of the public apply during public hearings.
e. Materials for Public Record – All persons interested in the matter being heard by the Council Advisory Group shall be entitled to submit written evidence or remarks, as well as other graphic evidence. Written communications and petitions concerning the subject matter of the hearing will be noted, read aloud, or summarized by the Chair. A reading in full shall take place if requested by the City as part of the record.
f. Germain Comments – No person will be permitted during the hearing to speak about matters or present evidence that is not germane to the matter being considered. A determination of relevance shall be made by the Chair, but may be appealed to the full Council Advisory Group.

Continuance of Hearings

At any time it appears to the Chair or the majority of the Council Advisory Group, through the Chair, that inadequate evidence has been presented to afford judicious consideration of any matter before the Council Advisory Group at any time of a public hearing, continuation of such hearing may be ordered to afford the applicant, their opponents or City staff adequate time to assemble additional evidence for the Council Advisory Group's consideration. Any continuation ordered by the Council Advisory Group through the Chair shall be to a date certain, which date shall be publicly announced and shall constitute notice to the applicant and his opponents at the time and place that such further evidence shall be taken. Public announcements provided for in this chapter, shall constitute notice to the applicant and their opponents as to the time and place for further evidence to be taken by the Council Advisory Group.

Listening Skills

Effective meetings require members who have developed their listening skills. Although listening often is considered a passive condition, it is exactly the opposite. Listening is hard work and requires definite commitment and personal discipline. The listener must deliberately prepare to listen and the quality of that listening deteriorates as they may be carried away with the events of the moment.

Perhaps the chief requirement for effective listening is to "have room" to tend to others. If you are preoccupied with your own thoughts and feelings, you will not be available to actively listen. People who give relaxed, open attention to others are rated as effective listeners and better recall what has been said. Active listeners signal their attention and availability both verbally ("I would like to listen to you now") and non-verbally (by not fidgeting, looking bored, staring at your phone, etc.).

When listening, it is helpful to try to understand the other person's view without superimposing your own views or judgments prematurely. One sure way to prevent

communications is to jump in with your own viewpoint before the other person has been able to fully express their point. Such discussions frequently deteriorate into wrangles.

Active listening shows others that you respect and value their contribution. It may be difficult to accept the idea that the differences between people offer a resource for progress; but if you can manage to bridge differences, there is much value to be gained.

A Council Advisory Group that sets a high standard of listening usually is enjoyed by its members. The group is generally effective and individuals feel a high commitment to the other members.

The Art of Asking Questions

Questions are one of the most important tools members can use to focus the group and to facilitate decision-making. The art of asking questions is a skill that must be developed. It was James Thurber who once said, "It is better to know the right questions rather than the answers." Thurber's insight that responses are subject to change, but the ability to ask probing questions does not, underlines the important of developing and refining the questioning skill.

There are two basic types of questions: closed and open.

Closed questions can be answered with a yes or no, or with a simple statement of fact. They are good for getting information in a hurry. They also help keep the Council Advisory Group on track.

Open questions are used to get results and build consensus. They allow the other person(s) to get involved. They also require a more in-depth response than yes or no. Open questions are the preferred types of questions to use in a Council Advisory Group setting.

Courtesy and Decorum

Speakers should first be recognized by the Chair. This ensures that only one person speaks at a time.

Meetings should take place in an environment where members and the public can freely express their views. The Chair should ensure that discussion focuses on the item in question, not on personalities or members or the public. The Chair must protect the record, protect privacy rights for all participants, and is responsible for maintaining a harassment-free environment.

The Chair has the right to cut off discussion that is personal or too emotional. The Chair may request a break in such instances.

Refer to the Rules of Conduct and Decorum included in the Appendix of this Handbook.

Managing Difficult Meetings

From time to time, Council Advisory Groups may be faced with conducting highly charged controversial meetings. These meetings may involve one unified group or two or more conflicting groups. The group demeanor may also be characterized by aggressiveness and hostility. Such meetings really test the mettle of the Council Advisory Group and City staff. In addition to the points raise in the "Working with the Public" section, the following should be considered:

Before the meeting, the Chair will:

a. Try to get the group or groups to designate one or more spokespersons. This will help reduce redundancy and make sure that all sides of the issue will be heard.
b. Establish ground rules before the meeting. Determine which procedures will be followed.

During the meeting, the Chair will:

a. Explain the issues, the possible actions, and the procedures that will be followed at the meeting.
b. Have speakers address the members and not the audience. Some speakers are very adept at inciting audiences, especially if they are permitted to address the audience.
c. Stop clapping and shouting early. Explain the reasons why such actions are disruptive and counterproductive.
d. Not hesitate to use recesses to help diffuse hostility or aggressiveness.
e. Limiting speakers to their three minutes limit and apply it fairly and consistently. If a virtual meeting, ensure the meeting host mutes at the three minutes.
f. Use speaker cards. These can help identify how many people wish to speak and also whether they support or contest an issue. They also are helpful in preparing the minutes by accurately recording the names of people who speak. Recognize, however, that if a person does not wish to complete a card, they still have the legal right to speak.

Parliamentary Procedure

Parliamentary Procedure is a set of rules for conducting meetings. It allows all participants to be heard and to make orderly decisions. Flexibility should be used in applying these rules in order to enhance rather than frustrate the democratic process. The City Council has adopted the Rosenberg's Rules of Order: Simple Rules of Parliamentary Procedure for the 21st Century. *These are included in the Appendix to this Handbook.*

Council Advisory Group meetings are usually conducted according to parliamentary procedure. The Chair directs the meeting, and the Chair's rulings must be followed, unless they are overruled by the Council Advisory Group.

Preparing a Motion

When a member wishes to propose an idea for the Council Advisory Group to consider, the members makes a motion. If the idea is spelled out in written form, a motion is still needed to adopt the statement. A motion goes through the following steps:

a. The member asks to be recognized by the Chair.
b. After being recognized, the member makes the motion (e.g., "I move to …").
c. Motions should be clearly and concisely stated.
d. Another member seconds the motion.
e. The Chair states the motion and asks for discussion.
f. When the Chair feels that there has been enough discussion, the debate is closed (e.g., "Are you ready for the question?" – "Is there any further discussion?"). Any member of the Council Advisory Group may move to close debate by stating, "I move that debate on this motion be closed," or "I move the previous question." This motion must be seconded. A motion to close debate cannot be amended or debated. The Chair immediately requests a roll call vote.
g. If no one asks for permission to speak, the Chair then puts the question to a vote. The Chair may ask, "All in favor say AYE, those opposed NO, "or a roll call vote may be taken.
h. After the vote, the Chair announces the decision ("The motion is carried" – "The motion failed" as the case may be).

General Notes About Main Motions

a. Only one motion may be considered at a time.
b. The maker of the motion is entitled to speak first.
c. The maker of the motion may withdraw their motion before the motion is seconded or if seconded, if there is no objection from the maker of the second.
d. The motion of record is as stated by the Chair unless clarified or amended by the members.

City staff can also help in the phrasing and writing of difficult motions.

Tie Votes

A tie vote means the motion fails. For a five-member group, if one member is absent and the vote is 2 ayes, and 2 noes, or 2-2-1, the motion fails. Tie votes may be reconsidered on motion by any member of the Council Advisory Group voting aye or no during the original vote. Before a motion is made on the next item on the agenda, any member of the Committee may make a motion to continue the matter to another date.

Any continuance for this purpose suspends the running of any time in which action of the Committee is required by law.

Comments for the Record

If a Council Advisory Group member desires that a comment be included in the minutes, it is their responsibility to indicate that the statement is “for the record” before making the comments.

Adjournment

When the Council Advisory Group has finished its business, the Chair adjourns the meeting.

Recordings of Meetings

Recordings are maintained in accordance with the City’s adopted records retention schedule. Only City Council, Planning Commission, and Architectural Review Board meetings are videorecorded. All other Council Advisory Groups meetings may be audio recorded to assist in minute preparation.

Action Minutes

Minutes of Council Advisory Group meetings will be action minutes. Action minutes include final motions with votes. The minutes will also reflect the names of public speakers. Council Advisory Group and City staff discussion and comments will not be included in the minutes. Minutes of all meetings will be prepared by the staff liaison and are required to be kept by the department.

Generally, minutes are submitted to the Council Advisory Group at the next regular meeting for approval and once approved they become the permanent record of the Council Advisory Group. Minutes are made available to the public.

Public Records

Materials provided to Council Advisory Group members at a public meeting must be made available for inspection and copying by the public.

Members should avoid the use of electronic devices during meetings such as communications, social media posts, emails and text messages may be subject to the City’s Records Retention Schedule and disclosable under the Public Records Act.

RULES OF CONDUCT AND DECORUM

The City of Carpinteria prides itself on conducting its business in a professional. respectful, and courteous manner. As Council Advisory Groups are comprised of citizens of Carpinteria, serving in an advisory role to the City Council, it is understood that citizens participating in Council Advisory Group meetings and other forums are to conduct themselves in the same manner. Common courtesy and respect for fellow Council Advisory Group members, City staff, City Councilmembers, and the general public is expected. Council Advisory Group members should refrain at all times from rude and derogatory remarks, reflections as to integrity, abusive comments, and statements as to motives and personalities.

Council Advisory Group members shall observe the following Rules of Conduct and Decorum:

1. A member of a Council Advisory Group shall neither, by conversation or otherwise, delay or interrupt the proceedings of the Council Advisory Group, interrupt any fellow member while speaking, or disobey the orders of the Chair.

2. Council Advisory Group members should provide the utmost courtesy to each other, to City staff, and to the public appearing before the Council Advisory Group. Members should refrain from:

    a. Rude and derogatory remarks.
    b. Questioning the integrity of their fellow members and/or public speakers.
    c. Abusive comments.
    d. Directing City staff, other than within the context of the Council Advisory Group meeting, subject to the consensus of the members and subject to review and approval of the Department Head and City Manager, and consistent with the Municipal Code and any related state law.
    e. Making comments on behalf of other individuals that may be considered hearsay.
    f. Statements about the member's personal feelings about the speaker's motives.
    g. Personal attacks.

3. At all times members shall conduct themselves so as to ensure that their image and appearance befit the occasion and reflect their position within the community.

4. At no time shall members engage in conduct that substantially and unreasonably interferes with the ability of any other member or City employee to perform their official duties, violates any City policies, or that creates an intimidating or hostile work environment.

5. Members are to refrain from conduct that is abusive of a member's public office or utilizes the Council Advisory Group in an inappropriate manner to further one's own political gains.

6. Members shall not use their title or status as a City official for personal purposes, or other unsanctioned activity not related to official Council Advisory Group behavior, other than permitted by law.

7. Members shall not engage in conduct that is in violation of any civil or criminal law.

8. Any person(s) making personal, defamatory or profane remarks or who willfully utters loud, threatening or abusive language or engages in any disorderly conduct, which disturbs or disrupts the orderly conduct of any meeting shall be called to order by the Chair. If such conduct continues, the Chair, at their discretion, may order such person removed from that meeting. If the Chair is in violation of any of the above rules of decorum, a majority vote of the Group may order the removal of the Chair from the meeting and the Vice Chair to take over. If the Vice Chair is absent, the remaining members shall select a Chair Pro Tempore.

9. Members shall follow the role and scope of responsibility of their particular Council Advisory Group.

10. Members shall work in accordance with the Brown Act.

Member Misconduct

All Council Advisory Group members serve at the pleasure of the City Council. Violations of the Rules of Conduct and Decorum shall be handled in the following manner:

1. Minor Misconduct: Issues will be reported to the Department Head of the department that provides staff support to the Group. The Department Head shall then attempt to resolve the issue with the City Manager and member.

2. Major Misconduct: Issues of this level will involve the City Manager and possibly the City Attorney and may lead to a recommendation to the City Council to remove the member from their seat.

The City Manager shall report a member's misconduct to the City Council. The following are examples of misconduct which may subject members to disciplinary action(s):

1. Minor Misconduct: Lack of preparation for a meeting; late arrival at meetings; failure to complete mandatory training; discourteous behavior in relations with fellow members, staff, and/or members of the public.

2. Major Misconduct: Repeated instances of minor misconduct; violation of City Council policies (including, but not limited to, City Council policies addressing

violence in the workplace and/or violations of the Brown Act; acceptance of gifts or gratuities; drug free workplace; drugs and alcohol in the workplace; and other policies as may be adopted by the City Council from time to time).

While the above items are presented as examples, the determination of what (if any) discipline to impose, up to and including removal from the Council Advisory Group, shall be at the sole discretion of the City Council.

Discipline of Council Advisory Group Members by the City Council

Should the City Council determine, in its sole discretion, that a Council Advisory Group member may have allegedly acted in a manner inconsistent with law or a City Council policy, the City Council may determine to impose any or all of the following:

1. Provide direction to the City Manager to meet with the member to informally investigate alleged misconduct and provide counseling to the member to indicate behavior consistent with law and City Council policy.
2. Provide direction to the City Manager to investigate member alleged misconduct and report findings to the City Council.
3. Determine, in the City Council's sole discretion and with our without cause, to remove a member from their seat. Such removal shall only be effective upon a majority vote of the City Council.

Outstanding Financial Obligations

All Council Advisory Group Members have to be in good standing with the City (e.g., payment of fines, taxes, have no open administrative citations, etc.).

APPENDIX

Open & Public VI – A Guide to the Ralph M. Brown Act – Revised January 2024 by the League of California Cities

Rosenberg's Rules of Order – Revised 2011 – Simple Rules of Parliamentary Procedure for the 21st Century by Judge Dave Rosenberg

Acknowledgment of Receipt and Statement of Commitment

Open & Public VI

A GUIDE TO THE RALPH M. BROWN ACT

REVISED JANUARY 2024

LEAGUE OF CALIFORNIA CITIES

Photo credit: Courtesy of the City of West Hollywood. Photo by Jon Viscott.

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Open & Public VI

A GUIDE TO THE RALPH M. BROWN ACT

REVISED JANUARY 2024

CHAPTER 1: IT IS THE PEOPLE'S BUSINESS.....5

CHAPTER 2: LEGISLATIVE BODIES.....11

CHAPTER 3: MEETINGS.....17

CHAPTER 4: AGENDAS, NOTICES, AND PUBLIC PARTICIPATION.....29

CHAPTER 5: CLOSED SESSIONS.....41

CHAPTER 6: REMEDIES.....55

TABLE OF CONTENTS

CHAPTER 1: IT IS THE PEOPLE'S BUSINESS 5

The right of access 6
Broad coverage 6
Narrow exemptions 7
Public participation in meetings 7
Controversy 8
Beyond the law — good business practices 8
Achieving balance 9
Historical note 9

CHAPTER 2: LEGISLATIVE BODIES 11

What is a "legislative body" of a local agency? 12
What is not a "legislative body" for purposes of the Brown Act? 14

CHAPTER 3: MEETINGS 17

Brown Act meetings 18
Six exceptions to the meeting definition 18
Collective briefings 21
Retreats, trainings, and workshops of legislative bodies 21
Serial meetings 22
Informal gatherings 24
Technological conferencing 25
Location of meetings 26

CHAPTER 4: AGENDAS, NOTICES, AND PUBLIC PARTICIPATION 29

Agendas for regular meetings 30
Mailed agenda upon written request 31
Notice requirements for special meetings 32
Notices and agendas for adjourned and continued meetings and hearings 32
Notice requirements for emergency meetings 33
Notice of compensation for simultaneous or serial meetings 33
Educational agency meetings 33
Notice requirements for tax or assessment meetings and hearings 33

Non-agenda items 34
Responding to the public 35
The right to attend and observe meetings 36
Records and recordings 37
The public's right to speak during a meeting 38

CHAPTER 5: CLOSED SESSIONS 41
Agendas and reports 42
Litigation 43
Real estate negotiations 45
Public employment 46
Labor negotiations 47
Labor negotiations — school and community college districts 48
Other Education Code exceptions 48
Joint powers authorities 48
License applicants with criminal records 49
Public security 49
Multijurisdictional law enforcement agency 49
Hospital peer review and trade secrets 49
Other legislative bases for closed session 50
Who may attend closed sessions 50
The confidentiality of closed session discussions 51

CHAPTER 6: REMEDIES 55
Invalidation of action taken 56
Declaratory relief to determine whether past action violated the act 57
Civil action to prevent future violations 57
Costs and attorney's fees 58
Misdemeanor penalties 58
Voluntary resolution 59

Chapter 1

IT IS THE PEOPLE'S BUSINESS

The right of access 6

Broad coverage 6

Narrow exemptions 7

Public participation in meetings 7

Controversy 8

Beyond the law — good business practices 8

Achieving balance 9

Historical note 9

Chapter 1

IT IS THE PEOPLE'S BUSINESS

The right of access

Two key parts of the Brown Act have not changed since its adoption in 1953. One is the act's initial section, declaring the Legislature's intent:

"In enacting this chapter, the Legislature finds and declares that the public commissions, boards and councils and the other public agencies in this State exist to aid in the conduct of the people's business. It is the intent of the law that their actions be taken openly and that their deliberations be conducted openly.

"The people of this State do not yield their sovereignty to the agencies which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created."[1]

The people reconfirmed that intent 50 years later in the November 2004 election by adopting Proposition 59, amending the California Constitution to include a public right of access to government information:

> *"The people have the right of access to information concerning the conduct of the people's business, and, therefore, the meetings of public bodies and the writings of public officials and agencies shall be open to public scrutiny."*[2]

PRACTICE TIP: The key to the Brown Act is a single sentence. In summary, all meetings shall be **open and public** except when the Brown Act authorizes otherwise.

The Brown Act's other unchanged provision is a single sentence:

> *"All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter."*[3]

That one sentence is by far the most important of the entire Brown Act. If the opening is the soul, that sentence is the heart of the Brown Act.

Broad coverage

The Brown Act covers members of virtually every type of local government body, elected or appointed, decision-making or advisory. Some types of private organizations are covered, as are newly elected members of a legislative body, even before they take office.

Similarly, meetings subject to the Brown Act are not limited to face-to-face gatherings. They also include any communication medium or device through which a majority of a legislative body discusses, deliberates, or takes action on an item of business outside of a noticed meeting. They include meetings held from remote locations by teleconference or videoconference.

New communication technologies present new Brown Act challenges. For example, common email practices of forwarding or replying to messages can easily lead to a serial meeting prohibited by the Brown Act, as can participation by members of a legislative body in an internet chatroom or blog dialogue. Social Media posts, comments, and "likes" can result in a Brown Act violation. Communicating during meetings using electronic technology (such as laptop computers, tablets, or smart phones) may create the perception that private communications are influencing the outcome of decisions, and some state legislatures have banned the practice. On the other hand, widespread video streaming and videoconferencing of meetings has greatly expanded public access to the decision-making process.

Narrow exemptions

The express purpose of the Brown Act is to ensure that local government agencies conduct the public's business openly and publicly. Courts and the California Attorney General usually broadly construe the Brown Act in favor of greater public access and narrowly construe exemptions to its general rules.[4]

Generally, public officials should think of themselves as living in glass houses, and that they may only draw the curtains when it is in the public interest to preserve confidentiality. Closed sessions may be held only as specifically authorized by the provisions of the Brown Act itself.

The Brown Act, however, is limited to meetings among a majority of the members of multimember government bodies when the subject relates to local agency business. It does not apply to independent conduct of individual decision-makers. It does not apply to social, ceremonial, educational, and other gatherings as long as a majority of the members of a body do not discuss issues related to their local agency's business. Meetings of temporary advisory committees — as distinguished from standing committees — made up solely of less than a quorum of a legislative body are not subject to the Brown Act.

The law does not apply to local agency staff or employees, but they may facilitate a violation by acting as a conduit for discussion, deliberation, or action by the legislative body. [5]

The law, on the one hand, recognizes the need of individual local officials to meet and discuss matters with their constituents and staff. On the other hand, it requires — with certain specific exceptions to protect the community and preserve individual rights — that the decision-making process be public. Sometimes the boundary between the two is not easy to draw.

PRACTICE TIP: Think of the government's house as being made of glass. The curtains may be drawn only to further the public's interest. A local policy on the use of laptop computers, tablets, and smart phones during Brown Act meetings may help avoid problems.

Public participation in meetings

In addition to requiring the public's business to be conducted in open, noticed meetings, the Brown Act also extends to the public the right to participate in meetings. Individuals, lobbyists, and members of the news media possess the right to attend, record, broadcast, and participate in public meetings. The public's participation is further enhanced by the Brown Act's requirement that a meaningful agenda be posted in advance of meetings, by limiting discussion and action to matters listed on the agenda, and by requiring that meeting materials be made available.

Legislative bodies may, however, adopt reasonable regulations on public testimony and the conduct of public meetings, including measures to address disruptive conduct and limits on the time allotted to each speaker. For more information, see chapter 4.

Controversy

Not surprisingly, the Brown Act has been a source of confusion and controversy since its inception. News media and government watchdogs often argue the law is toothless, pointing out that there has never been a single criminal conviction for a violation. They often suspect that closed sessions are being misused.

Some public officials complain that the Brown Act makes it difficult to respond to constituents and requires public discussions of items better discussed privately, such as why a particular person should not be appointed to a board or commission. Many elected officials find the Brown Act inconsistent with their private business experiences. Closed meetings can be more efficient; they eliminate grandstanding and promote candor. The techniques that serve well in business — the working lunch, the sharing of information through a series of phone calls or emails, the backroom conversations and compromises — are often not possible under the Brown Act.

As a matter of public policy, California (along with many other states) has concluded that there is more to be gained than lost by conducting public business in the open. Government behind closed doors may well be efficient and businesslike, but it may be perceived as unresponsive and untrustworthy.

PRACTICE TIP: Transparency is a foundational value for ethical government practices. The Brown Act is a floor, not a ceiling, for conduct.

Beyond the law — good business practices

Violations of the Brown Act can lead to invalidation of an agency's action, payment of a challenger's attorney fees, public embarrassment, even criminal prosecution. But the Brown Act is a floor, not a ceiling, for conduct of public officials. This guide is focused not only on the Brown Act as a minimum standard, but also on meeting practices or activities that, legal or not, are likely to create controversy. Problems may crop up, for example, when agenda descriptions are too brief or vague, when an informal get-together takes on the appearance of a meeting, when an agency conducts too much of its business in closed session or discusses matters in closed session that are beyond the authorized scope, or when controversial issues arise that are not on the agenda.

The Brown Act allows a legislative body to adopt practices and requirements for greater access to meetings for itself and its subordinate committees and bodies that are more stringent than the law itself requires.[6] Rather than simply restate the basic requirements of the Brown Act, local open meeting policies should strive to anticipate and prevent problems in areas where the Brown Act does not provide full guidance. As with the adoption of any other significant policy, public comment should be solicited.

A local policy could build on these basic Brown Act goals:

- A legislative body's need to get its business done smoothly.
- The public's right to participate meaningfully in meetings, and to review documents used in decision-making at a relevant point in time.

- A local agency's right to confidentially address certain negotiations, personnel matters, claims, and litigation.
- The right of the press to fully understand and communicate public agency decision-making.

A detailed and comprehensive public meeting and information policy, especially if reviewed periodically, can be an important element in maintaining or improving public relations. Such a policy exceeds the absolute requirements of the law — but if the law were enough, this guide would be unnecessary. A narrow legalistic approach will not avoid or resolve potential controversies. An agency should consider going beyond the law and look at its unique circumstances to determine if there is a better way to prevent potential problems and promote public trust. At the very least, local agencies need to think about how their agendas are structured in order to make Brown Act compliance easier. They need to plan carefully to make sure public participation fits smoothly into the process.

PRACTICE TIP: The Brown Act should be viewed as a tool to facilitate the business of local government agencies. Local policies that go beyond the minimum requirements of law may help instill public confidence and avoid problems.

Achieving balance

The Brown Act should be neither an excuse for hiding the ball nor a mechanism for hindering efficient and orderly meetings. The Brown Act represents a balance among the interests of constituencies whose interests do not always coincide. It calls for openness in local government, yet should allow government to function responsively and productively.

There must be both adequate notice of what discussion and action are to occur during a meeting as well as a normal degree of spontaneity in the dialogue between elected officials and their constituents.

The ability of an elected official to confer with constituents or colleagues must be balanced against the important public policy prohibiting decision-making outside of public meetings.

In the end, implementation of the Brown Act must ensure full participation of the public and preserve the integrity of the decision-making process, yet not stifle government officials and impede the effective and natural operation of government.

Historical note

In late 1951, *San Francisco Chronicle* reporter Mike Harris spent six weeks looking into the way local agencies conducted meetings. State law had long required that business be done in public, but Harris discovered secret meetings or caucuses were common. He wrote a 10-part series titled "Your Secret Government" that ran in May and June 1952.

Out of the series came a decision to push for a new state open-meeting law. Harris and Richard (Bud) Carpenter, legal counsel for the League of California Cities, drafted such a bill and Assembly Member Ralph M. Brown agreed to carry it. The Legislature passed the bill, and Governor Earl Warren signed it into law in 1953.

The Ralph M. Brown Act, known as the Brown Act, has evolved under a series of amendments and court decisions, and has been the model for other open-meeting laws, such as the Bagley-Keene Act, enacted in 1967 to cover state agencies.

Assembly Member Brown is best known for the open-meeting law that carries his name. He was elected to the Assembly in 1942 and served 19 years, including the last three years as Speaker. He then became an appellate court justice.

Updates to this publication responding to changes in the Brown Act or new court interpretations are available at **https://www.calcities.org/home/resources/open-government2**. A current version of the Brown Act may be found at **https://leginfor.legislature.ca.gov**.

ENDNOTES

1 Cal. Gov. Code, § 54950.

2 Cal. Const., Art. 1, § 3, subd. (b)(1).

3 Cal. Gov. Code, § 54953, subd. (a).

4 This principle of broad construction when it furthers public access and narrow construction if a provision limits public access is also stated in the amendment to the State's Constitution adopted by Proposition 59 in 2004. California Const., Art. 1, § 3, subd. (b)(2).

5 Cal. Gov. Code, § 54952.2, subds. (b)(2) and (c)(1); Wolfe v. City of Fremont (2006) 144 Cal.App.4th 533.

6 Cal. Gov. Code, § 54953.7.

Chapter 2

LEGISLATIVE BODIES

What is a "legislative body" of a local agency? 12

What is not a "legislative body" for purposes of the Brown Act? 14

Chapter 2

LEGISLATIVE BODIES

The Brown Act applies to the legislative bodies of local agencies. It defines "legislative body" broadly to include just about every type of decision-making body of a local agency.[1]

What is a "legislative body" of a local agency?

A "legislative body" includes the following:

- The **"governing body** of a local agency" and certain of its subsidiary bodies; "or any other local body created by state or federal statute."[2] This includes city councils, boards of supervisors, school boards, and boards of trustees of special districts. A "local agency" is any city, county, city and county, school district, municipal corporation, successor agency to a redevelopment agency, district, political subdivision, or other local public agency.[3] A housing authority is a local agency under the Brown Act even though it is created by and is an agent of the state.[4] The California Attorney General has opined that air pollution control districts and regional open space districts are also covered.[5] Entities created pursuant to joint powers agreements are also local agencies within the meaning of the Brown Act.[6]
- **Newly elected members** of a legislative body who have not yet assumed office must conform to the requirements of the Brown Act as if already in office.[7] Thus, meetings between incumbents and newly elected members of a legislative body, such as a meeting between two outgoing members and a member-elect of a five-member body, could violate the Brown Act.

PRACTICE TIP: The prudent presumption is that an advisory committee or task force is subject to the Brown Act. Even if one clearly is not, it may want to comply with the Brown Act. Public meetings may reduce the possibility of misunderstandings and controversy.

Q. On the morning following the election to a five-member legislative body of a local agency, two successful candidates, neither an incumbent, meet with an incumbent member of the legislative body for a celebratory breakfast. Does this violate the Brown Act?

A. *It might, and absolutely would if the conversation turns to agency business. Even though the candidates-elect have not officially been sworn in, the Brown Act applies. If purely a social event, there is no violation, but it would be preferable if others were invited to attend to avoid the appearance of impropriety.*

- **Appointed bodies** — whether permanent or temporary, decision-making or advisory — including planning commissions, civil service commissions, and other subsidiary committees, boards, and bodies. Volunteer groups, executive search committees, task forces, and blue ribbon committees created by formal action of the governing body are legislative bodies. When the members of two or more legislative bodies are appointed to serve on an entirely separate advisory group, the resulting body may be subject to the Brown Act. In one reported case, a city council created a committee of two members of the city council and two members of the city planning commission to review qualifications of prospective planning commissioners and make recommendations to the council. The court held that their joint mission made them a legislative body subject to the Brown Act. Had the two committees remained separate and met only to exchange information and report back to their respective boards, they would have been exempt from the Brown Act.[8]
- **Standing committees** of a legislative body, irrespective of their composition, which have either (1) a continuing subject matter jurisdiction or (2) a meeting schedule fixed by charter, ordinance, resolution, or formal action of a legislative body.[9] Even if it comprises less than a quorum of the governing body, a standing committee is subject to the Brown Act. For example, if a governing body creates committees on budget and finance or on public safety that are not limited in duration or scope, those are standing committees subject to the Brown Act. Further, according to the California Attorney General, function over form controls. For example, a statement by the legislative body that the advisory committee "shall not exercise continuing subject matter jurisdiction" or the fact that the committee does not have a fixed meeting schedule is not determinative.[10] "Formal action" by a legislative body includes authorization given to the agency's executive officer to appoint an advisory committee pursuant to agency-adopted policy.[11] A majority of the members of a legislative body may attend an open and public meeting of a standing committee of that body, provided the members who are not part of the standing committee only observe.[12] For more information, see chapter 3.
- The governing body of any **private organization** either (1) created by the legislative body in order to exercise authority that may lawfully be delegated by such body to a private corporation, limited liability company, or other entity or (2) that receives agency funding and whose governing board includes a member of the legislative body of the local agency appointed by the legislative body as a full voting member of the private entity's governing board.[13] These include some nonprofit corporations created by local agencies.[14] If a local agency contracts with a private firm for a service (for example, payroll, janitorial, or food services), the private firm is not covered by the Brown Act.[15] When a member of a legislative body sits on a board of a private organization as a private person and is not appointed by the legislative body, the board will not be subject to the Brown Act. Similarly, when the legislative body appoints someone other than one of its own members to such boards, the Brown Act does not apply. Nor does it apply when a private organization merely receives agency funding.[16]

PRACTICE TIP: It can be difficult to determine whether a subcommittee of a body falls into the category of a standing committee or an exempt temporary committee. Suppose a committee is created to explore the renewal of a franchise or a topic of similarly limited scope and duration. Is it an exempt temporary committee or a nonexempt standing committee? The answer may depend on factors such as how meeting schedules are determined, the scope of the committee's charge, or whether the committee exists long enough to have "continuing jurisdiction."

Q. The local chamber of commerce is funded in part by the city. The mayor sits on the chamber's board of directors. Is the chamber board a legislative body subject to the Brown Act?

A. *Maybe. If the chamber's governing documents require the mayor to be on the board and the city council appoints the mayor to that position, the board is a legislative body. If, however, the chamber board independently appoints the mayor to its board, or the mayor attends chamber board meetings in a purely advisory capacity, it is not.*

Q. If a community college district board creates an auxiliary organization to operate a campus bookstore or cafeteria, is the board of the organization a legislative body?

A. *Yes. But if the district instead contracts with a private firm to operate the bookstore or cafeteria, the Brown Act would not apply to the private firm.*

- **Certain types of hospital operators.** A lessee of a hospital (or portion of a hospital) first leased under Health and Safety Code subsection 32121(p) after Jan. 1, 1994, which exercises "material authority" delegated to it by a local agency, whether or not such lessee is organized and operated by the agency or by a delegated authority.[17]

What is <u>not</u> a "legislative body" for purposes of the Brown Act?

- A temporary advisory committee composed **solely of less than a quorum** of the legislative body that serves a limited or single purpose, that is not perpetual, and that will be dissolved once its specific task is completed is not subject to the Brown Act.[18] Temporary committees are sometimes called *ad hoc* committees, a term not used in the Brown Act. Examples include an advisory committee composed of less than a quorum created to interview candidates for a vacant position or to meet with representatives of other entities to exchange information on a matter of concern to the agency, such as traffic congestion.[19]
- Groups advisory to a single decision-maker or appointed by staff are not covered. The Brown Act applies only to committees created by formal action of the legislative body and not to committees created by others. A committee advising a superintendent of schools would not be covered by the Brown Act. However, the same committee, if created by formal action of the school board, would be covered.[20]

Q. A member of the legislative body of a local agency informally establishes an advisory committee of five residents to advise her on issues as they arise. Does the Brown Act apply to this committee?

A. *No, because the committee has not been established by formal action of the legislative body.*

Q. During a meeting of the city council, the council directs the city manager to form an advisory committee of residents to develop recommendations for a new ordinance. The city manager forms the committee and appoints its members; the committee is instructed to direct its recommendations to the city manager. Does the Brown Act apply to this committee?

A. *Possibly, because the direction from the city council might be regarded as a formal action of the body, notwithstanding that the city manager controls the committee.*

- Individual decision-makers who are not elected or appointed members of a legislative body are not covered by the Brown Act. For example, a disciplinary hearing presided over by a department head or a meeting of agency department heads is not subject to the Brown Act since such assemblies are not those of a legislative body.[21]
- Public employees, each acting individually and not engaging in collective deliberation on a specific issue, such as the drafting and review of an agreement, do not constitute a legislative body under the Brown Act, even if the drafting and review process was established by a legislative body.[22]
- County central committees of political parties are also not Brown Act bodies.[23]

Legal counsel for a governing body is not a member of the governing body, therefore, the Brown Act does not apply to them. But counsel should take care not to facilitate Brown Act violations by members of the governing body.[24]

ENDNOTES

1 *Taxpayers for Livable Communities v. City of Malibu* (2005) 126 Cal.App.4th 1123, 1127.

2 Cal. Gov. Code, § 54952, subds. (a) and (b).

3 Cal. Gov. Code, § 54951; Cal. Health & Saf. Code, § 34173, subd. (g) (successor agencies to former redevelopment agencies subject to the Brown Act). But see Cal. Ed. Code § 35147, which exempts certain school councils and school site advisory committees from the Brown Act and imposes upon them a separate set of rules.

4 *Torres v. Board of Commissioners of Housing Authority of Tulare County* (1979) 89 Cal.App.3d 545, 549-550.

5 71 Ops.Cal.Atty.Gen. 96 (1988); 73 Ops.Cal.Atty.Gen. 1 (1990).

6 *McKee v. Los Angeles Interagency Metropolitan Police Apprehension Crime Task Force* (2005) 134 Cal. App.4th 354, 362.

7 Cal. Gov. Code, § 54952.1.

8 *Joiner v. City of Sebastopol* (1981) 125 Cal.App.3d 799, 804-805.

9 Cal. Gov. Code, § 54952, subd. (b)

10 79 Ops.Cal.Atty.Gen. 69 (1996).

11 *Frazer v. Dixon Unified School District* (1993) 18 Cal.App.4th 781, 793.

12 Cal. Gov. Code § 54952, subd. (c)(6).

13 Cal. Gov. Code, § 54952, subd. (c)(1). Regarding private organizations that receive local agency funding, the same rule applies to a full voting member appointed prior to February 9, 1996, who, after that date, is made a nonvoting board member by the legislative body. Cal. Gov. Code § 54952, subd. (c)(2).

14 Cal. Gov. Code, § 54952(c)(1)(A); *International Longshoremen's and Warehousemen's Union v. Los Angeles Export Terminal, Inc.* (1999) 69 Cal.App.4th 287, 300; *Epstein v. Hollywood Entertainment Dist. II Business Improvement District* (2001) 87 Cal.App.4th 862, 876; see also 85 Ops.Cal.Atty.Gen. 55 (2002).

15 *International Longshoremen's and Warehousemen's Union v. Los Angeles Export Terminal, Inc.* (1999) 69 Cal.App.4th 287, 300 fn. 5.

16 *"The Brown Act, Open Meetings for Local Legislative Bodies,"* California Attorney General's Office (2003), p. 7.

17 Cal. Gov. Code, § 54952, subd. (d).

18 Cal. Gov. Code, § 54952, subd. (b); see also *Freedom Newspapers, Inc. v. Orange County Employees Retirement System Board of Directors* (1993) 6 Cal.4th 821, 832.

19 *Taxpayers for Livable Communities v. City of Malibu* (2005) 126 Cal.App.4th 1123, 1129.

20 56 Ops.Cal.Atty.Gen. 14, 16-17 (1973).

21 *Wilson v. San Francisco Municipal Railway* (1973) 29 Cal.App.3d 870, 878-879.

22 *Golightly v. Molina* (2014) 229 Cal.App.4th 1501, 1513.

23 59 Ops.Cal.Atty.Gen. 162, 164 (1976).

24 *GFRCO, Inc. v. Superior Court of Riverside County* (2023) 89 Cal.App.5th 1295, 1323; *Stockton Newspapers, Inc. v. Redevelopment Agency of the City of Stockton* (1985) 171 Cal.App.3d 95, 105 (a series of individual telephone calls between the agency attorney and the members of the body constituted a meeting).

Chapter 3

MEETINGS

Brown Act meetings 18

Six exceptions to the meeting definition 18

Collective briefings 21

Retreats, trainings, and workshops of legislative bodies 21

Serial meetings 22

Informal gatherings 24

Technological conferencing 25

Location of meetings 26

Chapter 3

MEETINGS

The Brown Act only applies to meetings of local legislative bodies. It defines a meeting as "any congregation of a majority of the members of a legislative body at the same time and location, including teleconference location as permitted by Section 54953, to hear, discuss, deliberate, or take any action on any item that is within the subject matter jurisdiction of the legislative body."[1] The term *meeting* is not limited to gatherings at which action is taken but includes deliberative gatherings as well. A hearing before an individual hearing officer is not a meeting under the Brown Act because it is not a hearing before a legislative body.[2]

Brown Act meetings

Brown Act meetings include a legislative body's regular meetings, special meetings, emergency meetings, and adjourned meetings.

- **"Regular meetings"** are meetings occurring at the dates, times, and location set by resolution, ordinance, or other formal action by the legislative body and are subject to 72-hour posting requirements.[3]
- **"Special meetings"** are meetings called by the presiding officer or majority of the legislative body to discuss only discrete items on the agenda under the Brown Act's notice requirements for special meetings and are subject to 24-hour posting requirements.[4]
- **"Emergency meetings"** are a limited class of meetings held when prompt action is needed due to actual or threatened disruption of public facilities and are held on little notice.[5]
- **"Adjourned meetings"** are regular or special meetings that have been adjourned or re-adjourned to a time and place specified in the order of adjournment, with no agenda required for regular meetings adjourned for less than five calendar days as long as no additional business is transacted.[6]

Six exceptions to the meeting definition

The Brown Act creates six exceptions to the meeting definition:[7]

Individual contacts

The first exception involves individual contacts between a member of the legislative body and any other person. The Brown Act does not limit a legislative body member acting on their own. This exception recognizes the right to confer with constituents, advocates, consultants, news reporters, local agency staff, or a colleague.

Individual contacts, however, cannot be used to do in stages what would be prohibited in one step. For example, a series of individual contacts that leads to discussion, deliberation, or action among a majority of the members of a legislative body is prohibited. Such serial meetings are discussed below.

Conferences

The second exception allows a legislative body majority to attend a conference or similar gathering open to the public that addresses issues of general interest to the public or to public agencies of the type represented by the legislative body.

Among other things, this exception permits legislative body members to attend annual association conferences of city, county, school, community college, and other local agency officials, as long as those meetings are open to the public. However, a majority of members cannot discuss among themselves, other than as part of the scheduled program, business of a specific nature that is within their local agency's subject matter jurisdiction.

Community meetings

The third exception allows a legislative body majority to attend an open and publicized meeting held by another organization to address a topic of local community concern. A majority cannot discuss among themselves, other than as part of the scheduled program, business of a specific nature that is within the legislative body's subject matter jurisdiction. Under this exception, a legislative body majority may attend a local service club meeting or a local candidates' night if the meetings are open to the public.

> **"I see we have four distinguished members of the city council at our meeting tonight," said the chair of the Environmental Action Coalition. "I wonder if they have anything to say about the controversy over enacting a slow growth ordinance?"**
>
> *The Brown Act permits a majority of a legislative body to attend and speak at an open and publicized meeting conducted by another organization. The Brown Act may nevertheless be violated if a majority discusses, deliberates, or takes action on an item during the meeting of the other organization. There is a fine line between what is permitted and what is not; hence, members should exercise caution when participating in these types of events.*

Q. The local chamber of commerce sponsors an open and public candidate debate during an election campaign. Three of the five agency members are up for reelection and all three participate. All of the candidates are asked their views on a controversial project scheduled for a meeting to occur just after the election. May the three incumbents answer the question?

A. *Yes, because the chamber of commerce, not the city, is organizing the debate. The city should not sponsor the event or assign city staff to help organize or run the event. Also, the Brown Act does not constrain the incumbents from expressing their views regarding important matters facing the local agency as part of the political process the same as any other candidates. Finally, incumbents participating in the event should take care to limit their remarks to the program set by the chamber and safeguard due process by indicating they will keep an open mind regarding specific applications that might come before the council.*

Q. May the three incumbents accept an invitation from the editorial board of a local paper to all candidates to meet as a group and answer questions about and/or debate city issues?

A. *No, unlike the chamber of commerce event, this would not be allowed under the Brown Act because it is not an open and publicized meeting.*

Other legislative bodies

The fourth exception allows a majority of a legislative body to attend an open and publicized meeting of (1) another body of the local agency and (2) a legislative body of another local agency.[8] Again, the majority cannot discuss among themselves, other than as part of the scheduled meeting, business of a specific nature that is within their subject matter jurisdiction. This exception allows, for example, a city council or a majority of a board of supervisors to attend a controversial meeting of the planning commission.

Nothing in the Brown Act prevents the majority of a legislative body from sitting together at such a meeting. They may choose not to, however, to preclude any possibility of improperly discussing local agency business and to avoid the appearance of a Brown Act violation. Further, aside from the Brown Act, there may be other reasons, such as due process considerations, why the members should avoid giving public testimony, trying to influence the outcome of proceedings before a subordinate body, or discussing the merits with interested parties.

Q. The entire legislative body intends to testify against a bill before the Senate Local Government Committee in Sacramento. Must this activity be noticed as a meeting of the body?

A. *No, because the members are attending and participating in an open meeting of another governmental body that the public may attend.*

Q. The members then proceed upstairs to the office of their local assembly member to discuss issues of local interest. Must this session be noticed as a meeting and be open to the public?

A. *Yes, because the entire body may not meet behind closed doors except for proper closed sessions. The same answer applies to a private lunch or dinner with the assembly member.*

Standing committees

The fifth exception authorizes the attendance of a majority at an open and noticed meeting of a standing committee of the legislative body, provided that the legislative body members who are not members of the standing committee attend only as observers (meaning that they cannot speak or otherwise participate in the meeting, and they must sit where members of the public sit).[9]

Q. The legislative body establishes a standing committee of two of its five members that meets monthly. A third member of the legislative body wants to attend these meetings and participate. May she?

A. *She may attend, but only as an observer; she may not participate.*

Q. Can the legislative body establish multiple standing committees with partially overlapping jurisdiction?

A. *Yes. One result of this overlap in jurisdiction may be that three or more of the members of the legislative body ultimately end up discussing an issue as part of a standing committee meeting. This is allowed under the Brown Act provided each standing committee meeting is publicly noticed and no more than two of the five members discuss the issue at any given standing committee meeting.*

Social or ceremonial events

The final exception permits a majority of a legislative body to attend a purely social or ceremonial occasion. Once again, a majority cannot discuss business among themselves of a specific nature that is within the subject matter jurisdiction of the legislative body.

Nothing in the Brown Act prevents a majority of members from attending the same football game, party, wedding, funeral, reception, or farewell. The test is not whether a majority of a legislative body attend the function, but whether business of a specific nature within the subject matter jurisdiction of the body is discussed. As long as no such business is discussed, there is no violation of the Brown Act.

Grand Jury Testimony

In addition, members of a legislative body, either individually or collectively, may give testimony in private before a grand jury.[10] This is the equivalent of a seventh exception to the Brown Act's definition of a "meeting."

Collective briefings

None of these exceptions permits a majority of a legislative body to meet together with staff in advance of a meeting for a collective briefing. Any such briefings that involve a majority of the body in the same place and time must be open to the public and satisfy Brown Act meeting notice and agenda requirements. Staff may provide written briefings (e.g., staff updates, emails from the city manager, confidential memos from the city attorney) to the full legislative body, but apart from privileged memos, the written materials may be subject to disclosure as public records as discussed in chapter 4.

Retreats, trainings, and workshops of legislative bodies

Gatherings by a majority of legislative body members at the legislative body's retreats, study sessions, trainings, or workshops are subject to the requirements of the Brown Act. This is the case whether the gathering focuses on long-range agency planning, discussion of critical local issues, satisfying state-mandated ethics training requirements, or team building and group dynamics.[11]

Q. The legislative body wants to hold a team-building session to improve relations among its members. May such a session be conducted behind closed doors?

A. *No, this is not a proper subject for a closed session, and there is no other basis to exclude the public. Council relations are a matter of public business.*

Serial meetings

One of the most frequently asked questions about the Brown Act involves serial meetings. At any one time, such meetings include only a portion of a legislative body, but eventually they comprise a majority. The Brown Act provides that "[a] majority of the members of a legislative body shall not, outside a meeting … use a series of communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item of business that is within the subject matter jurisdiction of the legislative body."[12] The problem with serial meetings is the process, which deprives the public of an opportunity for meaningful observation of and participation in legislative body decision-making.

Photo credit: Courtesy of the City of West Hollywood. Photo by Jon Viscott.

The serial meeting may occur by either a "daisy chain" or a "hub and spoke" sequence. In the daisy chain scenario, Member A contacts Member B, Member B contacts Member C, Member C contacts Member D, and so on until a quorum has discussed, deliberated, or taken action on an item within the legislative body's subject matter jurisdiction. The hub and spoke process involves at least two scenarios. In the first scenario, Member A (the hub) sequentially contacts Members B, C, D, and so on (the spokes) until a quorum has been contacted. In the second scenario, a staff member (the hub), functioning as an intermediary for the legislative body or one of its members, communicates with a majority of members (the spokes) one by one for discussion, deliberation, or a decision on a proposed action.[13] Another example of a serial meeting is when a chief executive officer (the hub) briefs a majority of members (the spokes) prior to a formal meeting and, in the process, information about the members' respective views is revealed. Each of these scenarios violates the Brown Act.

A legislative body member has the right, if not the duty, to meet with constituents to address their concerns. That member also has the right to confer with a colleague (but not with a majority of the body, counting the member) or appropriate staff about local agency business. An employee or official of a local agency may engage in separate conversations or communications outside of an open and noticed meeting "with members of a legislative body in order to answer questions or provide information regarding a matter that is within the subject matter jurisdiction of the local agency if that person does not communicate to members of the legislative body the comments or position of any other member or members of the legislative body."[14]

The Brown Act is violated, however, if several one-on-one meetings or conferences lead to a discussion, deliberation, or action by a majority. In one case, a violation occurred when a quorum

of a city council, by a letter that had been circulated among members outside of a formal meeting, directed staff to take action in an eminent domain proceeding.[15]

A unilateral written communication to the legislative body, such as an informational or advisory memorandum, does not violate the Brown Act.[16] Such a memo, however, may be a public record.[17]

The phone call was from a lobbyist. "Say, I need your vote for that project in the south area. How about it?"

"Well, I don't know," replied Board Member Aletto. "That's kind of a sticky proposition. You sure you need my vote?"

"Well, I've got Bradley and Cohen lined up and another vote leaning. With you, I'd be over the top."

Moments later, the phone rings again. "Hey, I've been hearing some rumbles on that south area project," said the newspaper reporter. "I'm counting noses. How are you voting on it?"

The lobbyist and the reporter are facilitating a violation of the Brown Act. The board member may have violated the Brown Act by hearing about the positions of other board members and indeed coaxing the lobbyist to reveal the other board members' positions by asking, "You sure you need my vote?" The prudent course is to avoid such leading conversations and to caution lobbyists, staff, and news media against revealing such positions of others.

The mayor sat down across from the city manager. "From now on," he declared, "I want you to provide individual briefings on upcoming agenda items. Some of this material is very technical, and the council members don't want to sound like idiots asking about it in public. Besides that, briefings will speed up the meeting."

Agency employees or officials may have separate conversations or communications outside of an open and noticed meeting "with members of a legislative body in order to answer questions or provide information regarding a matter that is within the subject matter jurisdiction of the local agency if that person does not communicate to members of the legislative body the comments or position of any other member or members of the legislative body."[18] Members should always be vigilant when discussing local agency business with anyone to avoid conversations that could lead to a discussion, deliberation, or action taken among the majority of the legislative body.

"Thanks for the information," said Council Member Kim. "These zoning changes can be tricky, and now I think I'm better equipped to make the right decision."

"Glad to be of assistance," replied the planning director. "I'm sure Council Member Jones is OK with these changes. How are you leaning?"

"Well," said Council Member Kim, "I'm leaning toward approval. I know that two of my colleagues definitely favor approval."

PRACTICE TIP: When briefing legislative body members, staff must exercise care not to disclose other members' views and positions.

The planning director should not disclose Jones' prospective vote, and Kim should not disclose the prospective votes of two colleagues. Under these facts, there likely has been a serial meeting in violation of the Brown Act.

Q. Various social media platforms and websites include forums where agency employees and officials can discuss issues of local agency business. Members of the legislative body participate regularly. Does this scenario present a potential for violation of the Brown Act?

A. *Yes, because it is a technological device that may serve to allow for a majority of members to discuss, deliberate, or take action on matters of agency business.*

Q. A member of a legislative body contacts two other members on a five-member body relative to scheduling a special meeting. Is this an illegal serial meeting?

A. *No, the Brown Act expressly allows a majority of a body to call a special meeting, though the members should avoid discussing the merits of what is to be taken up at the meeting.*

Particular care should be exercised when staff briefings of legislative body members occur by email because of the ease of using the "reply all" option that may inadvertently result in a Brown Act violation. Staff should consider using the "bcc" (blind carbon copy) option when addressing an email to multiple members of the legislative body and remind recipients not to "reply all."

Social media should also be used with care. A member of the legislative body cannot respond directly to any communication on an internet-based social media platform that is made, posted, or shared by any other member of the legislative body. This applies to matters within the subject matter jurisdiction of the legislative body. For example, if one member of a legislative body "likes" a social media post of one other member of the same body, that could violate the Brown Act, depending on the nature of the post.[19]

Finally, electronic communications (such as text messaging) among members of a legislative body during a public meeting should be discouraged. If such communications are sent to a majority of members of the body, either directly or through an intermediary, on a matter on the meeting agenda, that could violate the Brown Act. Electronic communications sent to less than a majority of members of the body during a quasi-judicial proceeding could potentially raise due process concerns, even if not per se prohibited by the Brown Act. Additionally, some legislative bodies have rules governing electronic communications during meetings of the legislative body and how their members should proceed if they receive a communication on an agenda item that is not part of the record or not part of an agenda packet.

Informal gatherings

Members of legislative bodies are often tempted to mix business with pleasure — for example, by holding a post-meeting gathering. Informal gatherings at which local agency business is discussed or transacted violate the law if they are not conducted in conformance with the Brown Act.[20] A gathering at which a quorum of the legislative body discusses matters within their jurisdiction violates the Brown Act even if that gathering occurs in a public place. The Brown Act is not satisfied by public visibility alone. It also requires public notice and an opportunity to attend, hear, and participate.

Thursday at 11:30 a.m., as they did every week, the board of directors of the Dry Gulch Irrigation District trooped into Pop's Donut Shoppe for an hour of talk and fellowship. They sat at the corner window, fronting on Main and Broadway, to show they had nothing to hide. Whenever he could, the managing editor of the weekly newspaper down the street hurried over to join the board.

A gathering like this would not violate the Brown Act if board members scrupulously avoided talking about irrigation district issues — which might be difficult. This kind of situation should be avoided. The public is unlikely to believe the board members could meet regularly without discussing public business. A newspaper executive's presence does not lessen the potential for a violation of the Brown Act.

Technological conferencing

Photo credit: Courtesy of the City of West Hollywood. Photo by Jon Viscott.

Except for certain non-substantive purposes, such as scheduling a special meeting, a conference call including a majority of the members of a legislative body is an unlawful meeting. But in an effort to keep up with modern technologies, the Brown Act specifically allows a legislative body to use any type of teleconferencing to meet, receive public comment and testimony, deliberate, or conduct a closed session.[21] While the Brown Act contains specific requirements for conducting a teleconference, the decision to use teleconferencing is entirely discretionary with the body. No person has a right under the Brown Act to have a meeting by teleconference.

Teleconference is defined as "a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both."[22] In addition to the specific requirements relating to teleconferencing, the meeting must comply with all provisions of the Brown Act otherwise applicable. The Brown Act contains the following teleconferencing requirements:[23]

- Teleconferencing may be used for all purposes during any meeting.
- At least a quorum of the legislative body must participate from locations within the local agency's jurisdiction.
- Additional teleconference locations may be made available for the public.
- Each teleconference location must be specifically identified in the notice and agenda of the meeting, including a full address and room number, as may be applicable.
- Agendas must be posted at each teleconference location, even if a hotel room or a residence.
- Each teleconference location, including a hotel room or residence, must be accessible to the public and have technology, such as a speakerphone, to enable the public to participate
- The agenda must provide the opportunity for the public to address the legislative body directly at each teleconference location.
- All votes must be by roll call.

Q. A member on vacation wants to participate in a meeting of the legislative body and vote by cellular phone from her car while driving from Washington, D.C., to New York. May she?

A. *She may not participate or vote because she is not in an open, noticed, and posted teleconference location.*

Until Jan. 1, 2026, teleconferencing may also be used on a limited basis where a member indicates their need to participate remotely for "just cause" (e.g., childcare or a contagious illness) or due to "emergency circumstances" (e.g., a physical or family medical emergency). This teleconferencing option has extremely detailed requirements, and careful review is needed. If the City experiences a technical issue that prevents members of the public from viewing the meeting and/or offering comments virtually, then no further action can be taken until the technical issue is resolved.[24]

The use of teleconferencing to conduct a legislative body meeting presents a variety of issues beyond the scope of this guide to discuss in detail. Therefore, before teleconferencing a meeting, legal counsel for the local agency should be consulted.

Location of meetings

The Brown Act generally requires all regular and special meetings of a legislative body, including retreats and workshops, to be held within the boundaries of the territory over which the local agency exercises jurisdiction.[25]

An open and publicized meeting of a legislative body may be held outside of agency boundaries if the purpose of the meeting is one of the following:[26]

- Comply with state or federal law or a court order, or attend a judicial conference or administrative proceeding in which the local agency is a party.
- Inspect real or personal property that cannot be conveniently brought into the local agency's territory, provided the meeting is limited to items relating to that real or personal property.

Q. The agency is considering approving a major retail mall. The developer has built other similar malls and invites the entire legislative body to visit a mall outside the jurisdiction. May the entire body go?

A. *Yes, the Brown Act permits meetings outside the boundaries of the agency for specified reasons and inspection of property is one such reason. The field trip must be treated as a meeting and the public must be allowed to attend.*

- Participate in multiagency meetings or discussions; however, such meetings must be held within the boundaries of one of the participating agencies, and all of those agencies must give proper notice.
- Meet in the closest meeting facility if the local agency has no meeting facility within its boundaries, or meet at its principal office if that office is located outside the territory over which the agency has jurisdiction.

- Meet with elected or appointed federal or California officials when a local meeting would be impractical, solely to discuss a legislative or regulatory issue affecting the local agency and over which the federal or state officials have jurisdiction.
- Meet in or nearby a facility owned by the agency, provided that the topic of the meeting is limited to items directly related to the facility.
- Visit the office of its legal counsel for a closed session on pending litigation when to do so would reduce legal fees or costs.[27]

In addition, the governing board of a school or community college district may hold meetings outside of its boundaries to attend a conference on nonadversarial collective bargaining techniques, interview candidates for school district superintendent, or interview a potential employee from another district.[28] A school board may also interview members of the public residing in another district if the board is considering employing that district's superintendent.

Similarly, meetings of a joint powers authority can occur within the territory of at least one of its member agencies, and a joint powers authority with members throughout the state may meet anywhere in the state.[29]

Finally, if a fire, flood, earthquake, or other emergency makes the usual meeting place unsafe, the presiding officer can designate another meeting place for the duration of the emergency. News media that have requested notice of meetings must be notified of the designation by the most rapid means of communication available.[30] State law has also allowed for virtual meetings under certain emergency situations.[31]

ENDNOTES

1 Cal. Gov. Code, § 54952.2, subd. (a).

2 *Wilson v. San Francisco Municipal Railway* (1973) 29 Cal.App.3d 870.

3 Cal. Gov. Code, § 54954, subd. (a).

4 Cal. Gov. Code, § 54956.

5 Cal. Gov. Code, § 54956.5.

6 Cal. Gov. Code, § 54955.

7 Cal. Gov. Code, § 54952.2, subd. (c).

8 Cal. Gov. Code, § 54952.2, subd. (c)(4).

9 Cal. Gov. Code, § 54952.2, subd. (c)(6). See 81 Ops.Cal.Atty.Gen. 156 (1998).

10 Cal. Gov. Code, § 54953.1.

11 "*The Brown Act,*" California Attorney General (2003), p. 10.

12 Cal. Gov. Code, § 54952.2, subd. (b)(1).

13 *Stockton Newspapers, Inc. v. Redevelopment Agency* of the City of Stockton (1985) 171 Cal.App.3d 95.

14 Cal. Gov. Code, § 54952.2, subd. (b)(2).

15 *Common Cause v. Stirling* (1983) 147 Cal.App.3d 518.

16 *Roberts v. City of Palmdale* (1993) 5 Cal.4th 363.

17 Cal. Gov. Code, § 54957.5, subd. (a).

18 Cal. Gov. Code, § 54952.2, subd. (b)(2).

19 Cal. Gov. Code, § 54952.2, subd. (b)(3).

20 Cal. Gov. Code, § 54952.2; 43 Ops.Cal.Atty.Gen. 36 (1964).

21 Cal. Gov. Code, § 54953, subd. (b)(1).

22 Cal. Gov. Code, § 54953, subd. (b)(4).

23 Cal. Gov. Code, § 54953. Until Jan. 1, 2024, the legislative body could use teleconferencing "during a proclaimed state of emergency" by the Governor in specified circumstances, and teleconference locations were exempt from certain requirements, such as identification in and posting of the agenda.

24 Cal Gov. Code, § 54953, subd. (f) (which will become Govt. §54953(e) as of Jan. 1, 2024).

25 Cal. Gov. Code, § 54954, subd. (b).

26 Cal. Gov. Code, § 54954, subd. (b)(1)-(7).

27 94 Ops.Cal.Atty.Gen. 15 (2011).

28 Cal. Gov. Code, § 54954, subd. (c).

29 Cal. Gov. Code, § 54954, subd. (d).

30 Cal. Gov. Code, § 54954, subd. (e).

31 Cal. Gov. Code, § 54953, subd. (e) (exp. January 1, 2026).

Chapter 4

AGENDAS, NOTICES, AND PUBLIC PARTICIPATION

Agendas for regular meetings 30

Mailed agenda upon written request 31

Notice requirements for special meetings 32

Notices and agendas for adjourned and continued meetings and hearings 32

Notice requirements for emergency meetings 33

Notice of compensation for simultaneous or serial meetings 33

Educational agency meetings 33

Notice requirements for tax or assessment meetings and hearings 33

Non-agenda items 34

Responding to the public 35

The right to attend and observe meetings 36

Records and recordings 37

The public's right to speak during a meeting 38

Chapter 4

AGENDAS, NOTICES, AND PUBLIC PARTICIPATION

Effective notice is essential for an open and public meeting. Whether a meeting is open or how the public may participate in that meeting is academic if nobody knows about the meeting.

Agendas for regular meetings

Every regular meeting of a legislative body of a local agency — including advisory committees, commissions, or boards, as well as standing committees of legislative bodies — must be preceded by a posted agenda that advises the public of the meeting and the matters to be transacted or discussed.

The agenda must be posted at least 72 hours before the regular meeting in a location "freely accessible to members of the public."[1] The courts have not definitively interpreted the "freely accessible" requirement. The California Attorney General has interpreted this provision to require posting in a location open and accessible to the public 24 hours a day during the 72-hour period, but any of the 72 hours may fall on a weekend.[2] This provision may be satisfied by posting on a touch screen electronic kiosk accessible without charge to the public 24 hours a day during the 72-hour period.[3] While posting an agenda on an agency's internet website will not, by itself, satisfy the "freely accessible" requirement since there is no universal access to the internet, an agency has a supplemental obligation to post the agenda on its website if (1) the local agency has a website and (2) the legislative body whose meeting is the subject of the agenda is either (a) a governing body or (b) has members that are compensated, with one or more members that are also members of a governing body.[4]

Q. May the meeting of a governing body go forward if its agenda was either inadvertently not posted on the city's website or if the website was not operational during part or all of the 72-hour period preceding the meeting?

A. *At a minimum, the Brown Act calls for "substantial compliance" with all agenda posting requirements, including posting to the agency website.[5] Should website technical difficulties arise, seek a legal opinion from your agency attorney. The California Attorney General has opined that technical difficulties that cause the website agenda to become inaccessible for a portion of the 72 hours preceding a meeting do not automatically or inevitably lead to a Brown Act violation, provided the agency can demonstrate substantial compliance.[6] This inquiry requires a fact-specific examination of whether the agency or its legislative body made "reasonably effective efforts to notify interested persons of a public meeting" through online posting and other available means.[7] The Attorney General's opinion suggests that this examination would include an evaluation of how long a technical problem persisted, the efforts made to correct the problem or otherwise ensure that the public was informed, and the actual effect the problem had on public*

awareness, among other factors.[8] For these reasons, obvious website technical difficulties might not require cancellation of a meeting, provided that the agency meets all other Brown Act posting requirements and the agenda is available on the website once the technical difficulties are resolved.

The agenda must state the meeting time and place and must contain "a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session."[9] For a discussion of descriptions for open and closed-session agenda items, see chapter 5. Special care should be made to describe on the agenda each distinct action to be taken by the legislative body, while an overbroad description of a "project" must be avoided if the "project" is actually a set of distinct actions, in which case each action must be listed separately on the agenda.[10] For example, the listing of an "initiative measure" alone on an agenda was found insufficient where the agency was also deciding whether to accept a gift from the measure proponent to pay for the election.[11]

PRACTICE TIP: Putting together a meeting agenda requires careful thought.

Q. The agenda for a regular meeting contains the following items of business:

- Consideration of a report regarding traffic on Eighth Street.
- Consideration of a contract with ABC Consulting.

Are these descriptions adequate?

A. *If the first is, it is barely adequate. A better description would provide the reader with some idea of what the report is about and what is being recommended. The second is not adequate. A better description might read, "Consideration of a contract with ABC Consulting in the amount of $50,000 for traffic engineering services regarding traffic on Eighth Street."*

Q. The agenda includes an item entitled City Manager's Report, during which time the city manager provides a brief report on notable topics of interest, none of which is listed on the agenda.

Is this permissible?

A. *Yes, as long as it does not result in extended discussion or action by the body.*

A brief general description may not be sufficient for closed-session agenda items. The Brown Act provides safe harbor language for the various types of permissible closed sessions.[12] Substantial compliance with the safe harbor language is recommended to protect legislative bodies and elected officials from legal challenges.

Mailed agenda upon written request

The legislative body, or its designee, must mail a copy of the agenda or, if requested, the entire agenda packet, to any person who has filed a written request for such materials. These copies shall be mailed at the time the agenda is posted or upon distribution to all, or a majority of all, of the members of the legislative body, whichever occurs first. If the local agency has an internet website, this requirement can be satisfied by emailing a copy of, or website link to, the agenda or agenda packet if the person making the request asks for it to be emailed. Further, if requested, these materials must be made available in appropriate alternative formats to persons with disabilities.

A request for notice is valid for one calendar year and renewal requests must be filed following January 1 of each year. The legislative body may establish a fee to recover the cost of providing the service. Failure of the requesting person to receive the agenda does not constitute grounds for invalidation of actions taken at the meeting.[13]

Notice requirements for special meetings

There is no express agenda requirement for special meetings, but the notice of the special meeting effectively serves as the agenda and limits the business that may be transacted or discussed. Written notice must be sent to each member of the legislative body (unless waived in writing by that member) and to each local newspaper of general circulation and each radio and television station that has requested such notice in writing. This notice must be delivered at least 24 hours before the time of the meeting by personal delivery or any other means that ensures receipt.

The notice must state the time and place of the meeting as well as all business to be transacted or discussed. It is recommended that the business to be transacted or discussed be described in the same manner that an item for a regular meeting would be described on the agenda, that is, with a brief general description. Some items must appear on a regular, not special, meeting agenda (e.g., general law city adoption of an ordinance or consideration of local agency executive compensation).[14]

As noted above, closed session items should be described in accordance with the Brown Act's safe harbor provisions to protect legislative bodies and elected officials from challenges of noncompliance with notice requirements.

The special meeting notice must also be posted at least 24 hours prior to the special meeting using the same methods as posting an agenda for a regular meeting: at a site that is freely accessible to the public, and on the agency's website if (1) the local agency has a website and (2) the legislative body whose meeting is the subject of the agenda is either (a) a governing body or (b) has members that are compensated, with one or more members that are also members of a governing body.[15]

Notices and agendas for adjourned and continued meetings and hearings

A regular or special meeting can be adjourned and re-adjourned to a time and place specified in the order of adjournment.[16] If no time is stated, the meeting is continued to the hour for regular meetings. Whoever is present (even if they are less than a quorum) may so adjourn a meeting; if no member of the legislative body is present, the clerk or secretary may adjourn the meeting. If a meeting is adjourned for less than five calendar days, no new agenda need be posted so long as a new item of business is not introduced.[17] A copy of the order of adjournment must be posted within 24 hours after the adjournment, at or near the door of the place where the meeting was held.

A hearing can be continued to a subsequent meeting. The process is the same as for continuing adjourned meetings, except that if the hearing is continued to a time less than 24 hours away, a copy of the order or notice of continuance must be posted immediately following the meeting.[18]

Notice requirements for emergency meetings

The special meeting notice provisions apply to emergency meetings, except for the 24-hour notice.[19] News media that have requested written notice of special meetings must be notified by telephone at least one hour in advance of an emergency meeting, and all telephone numbers provided in that written request must be tried. If telephones are not working, the notice requirements are deemed waived. However, the news media must be notified as soon as possible of the meeting and any action taken.

News media may make a practice of having written requests on file for notification of special or emergency meetings. Absent such a request, a local agency has no legal obligation to notify news media of special or emergency meetings — although notification may be advisable in any event to avoid controversy.

Notice of compensation for simultaneous or serial meetings

A legislative body that has convened a meeting and whose membership constitutes a quorum of another legislative body, may convene a simultaneous or serial meeting of the other legislative body only after a clerk or member of the convened legislative body orally announces (1) the amount of compensation or stipend, if any, that each member will be entitled to receive as a result of convening the meeting of the other legislative body; and (2) that the compensation or stipend is provided as a result of convening the meeting of that body.[20]

No oral disclosure of the amount of the compensation is required if the entire amount of such compensation is prescribed by statute and no additional compensation has been authorized by the local agency. Further, no disclosure is required with respect to reimbursements for actual and necessary expenses incurred in the performance of the member's official duties, such as for travel, meals, and lodging.

Educational agency meetings

The Education Code contains some special agenda and special meeting provisions.[21] However, they are generally consistent with the Brown Act. An item is probably void if not posted.[22] A school district board must also adopt regulations to make sure the public can place matters affecting the district's business on meeting agendas and can address the board on those items.[23]

Notice requirements for tax or assessment meetings and hearings

The Brown Act prescribes specific procedures for adoption by a city, county, special district, or joint powers authority of any new or increased tax or assessment imposed on businesses.[24] Although written broadly, these Brown Act provisions do not apply to new or increased real property taxes or assessments, as those are governed by the California Constitution, Article XIIIC or XIIID, enacted by Proposition 218. At least one public meeting must be held to allow public testimony on the tax or assessment. In addition, there must also be at least 45 days notice of a public hearing at which the legislative body proposes to enact or increase the tax or assessment. Notice of the public meeting and public hearing must be provided at the same time and in the same document. The public notice relating to general taxes must be provided by newspaper publication. The public notice relating to new or increased business assessments must be provided through a

mailing to all business owners proposed to be subject to the new or increased assessment. The agency may recover the reasonable costs of the public meetings, hearings, and notice.

The Brown Act exempts certain fees, standby or availability charges, recurring assessments, and new or increased assessments that are subject to the notice and hearing requirements of the Constitution.[25] As a practical matter, the Constitution's notice requirements have preempted this section of the Brown Act.

Non-agenda items

The Brown Act generally prohibits any action or discussion of items not on the posted agenda. However, there are three specific situations in which a legislative body can act on an item not on the agenda:[26]

- When a majority decides there is an "emergency situation" (as defined for emergency meetings).
- When two-thirds of the members present (or all members if less than two-thirds are present) determine there is a need for immediate action, and the need to take action "came to the attention of the local agency subsequent to the agenda being posted." This exception requires a degree of urgency. Further, an item cannot be considered under this provision if the legislative body or the staff knew about the need to take immediate action before the agenda was posted. A new need does not arise because staff forgot to put an item on the agenda or because an applicant missed a deadline.
- When an item appeared on the agenda of, and was continued from, a meeting held not more than five days earlier.

PRACTICE TIP: Subject to very limited exceptions, the Brown Act prohibits any action or discussion of an item not on the posted agenda.

The exceptions are narrow, as indicated by this list. The first two require a specific determination by the legislative body. That determination can be challenged in court and, if unsubstantiated, can lead to invalidation of an action.

> **"I'd like a two-thirds vote of the board so we can go ahead and authorize commencement of phase two of the East Area Project," said Chair Lopez.**
>
> **"It's not on the agenda. But we learned two days ago that we finished phase one ahead of schedule — believe it or not — and I'd like to keep it that way. Do I hear a motion?"**

The desire to stay ahead of schedule generally would not satisfy "a need for immediate action." Too casual an action could invite a court challenge by a disgruntled resident. The prudent course is to place an item on the agenda for the next meeting and not risk invalidation.

> **"We learned this morning of an opportunity for a state grant," said the chief engineer at the regular board meeting, "but our application has to be submitted in two days. We'd like the board to give us the go-ahead tonight, even though it's not on the agenda."**

A legitimate immediate need can be acted upon even though not on the posted agenda by following a two-step process:

- First, make two determinations: (1) that there is an immediate need to take action
  and (2) that the need arose after the posting of the agenda. The matter is then
  placed on the agenda.
- Second, discuss and act on the added agenda item.

Responding to the public

The public can talk about anything within the jurisdiction of the legislative body, but the legislative body generally cannot act on or discuss an item not on the agenda. What happens when a member of the public raises a subject not on the agenda?

While the Brown Act does not allow discussion or action on items not on the agenda, it does allow members of the legislative body, or its staff, to "briefly respond" to comments or questions from members of the public, provide a reference to staff or other resources for factual information, or direct staff to place the issue on a future agenda. In addition, even without a comment from the public, a legislative body member or a staff member may ask for information, request a report back, request to place a matter on the agenda for a subsequent meeting (subject to the body's rules or procedures), ask a question for clarification, make a brief announcement, or briefly report on their own activities.[27] However, caution should be used to avoid any discussion or action on such items.

> **Council Member Jefferson: I would like staff to respond to Resident Joe's complaints during public comment about the repaving project on Elm Street. Are there problems with this project?**
>
> **City Manager Frank: The public works director has prepared a 45-minute PowerPoint presentation for you on the status of this project and will give it right now.**
>
> **Council Member Brown: Take all the time you need; we need to get to the bottom of this. Our residents are unhappy.**

It is clear from this dialogue that the Elm Street project was not on the council's agenda but was raised during the public comment period for items not on the agenda. Council Member Jefferson properly asked staff to respond; the city manager should have given at most a brief response. If a lengthy report from the public works director was warranted, the city manager should have stated that it would be placed on the agenda for the next meeting. Otherwise, both the long report and the likely discussion afterward will improperly embroil the council in a matter that is not listed on the agenda.

The right to attend and observe meetings

A number of Brown Act provisions protect the public's right to attend, observe, and participate in meetings.

Members of the public cannot be required to register their names, provide other information, complete a questionnaire, or otherwise "fulfill any condition precedent" to attending a meeting. Any attendance list, questionnaire, or similar document posted at or near the entrance to the meeting room or circulated at a meeting must clearly state that its completion is voluntary and that all persons may attend whether or not they fill it out.[28]

No meeting can be held in a facility that prohibits attendance based on race, religion, color, national origin, ethnic group identification, age, sex, sexual orientation, or disability, or that is inaccessible to the disabled. Nor can a meeting be held where the public must make a payment or purchase in order to be present.[29] This does not mean, however, that the public is entitled to free entry to a conference attended by a majority of the legislative body.[30]

While a legislative body may use teleconferencing in connection with a meeting, the public must be given notice of and access to the teleconference location. Members of the public must be able to address the legislative body from the teleconference location.[31]

Action by secret ballot, whether preliminary or final, is flatly prohibited.[32]

All actions taken by the legislative body in open session, and the vote of each member thereon, must be disclosed to the public at the time the action is taken.[33]

Q. The agenda calls for election of the legislative body's officers. Members of the legislative body want to cast unsigned written ballots that would be tallied by the clerk, who would announce the results. Is this voting process permissible?

A. *No. The possibility that a public vote might cause hurt feelings among members of the legislative body or might be awkward — or even counterproductive — does not justify a secret ballot.*

The legislative body may remove persons from a meeting who willfully interrupt or disrupt proceedings.[34] Ejection is justified only when audience members actually disrupt the proceedings,[35] or, alternatively, if the presiding member of the legislative body warns a person that their behavior is disruptive and that continued disruption may result in their removal (but no prior warning is required if there is a use of force or true threat of force).[36] If order cannot be restored after ejecting disruptive persons, the meeting room may be cleared. Members of the news media who have not participated in the disturbance must be allowed to continue to attend the meeting. The legislative body may establish a procedure to readmit an individual or individuals not responsible for the disturbance.[37]

Records and recordings

The public has the right to review agendas and other writings distributed by any person to a majority of the legislative body in connection with a matter subject to discussion or consideration at a meeting. Except for privileged documents, those materials are public records and must be made available upon request without delay.[38] A fee or deposit as permitted by the California Public Records Act may be charged for a copy of a public record.[39]

Q. In connection with an upcoming hearing on a discretionary use permit, counsel for the legislative body transmits a memorandum to all members of the body outlining the litigation risks in granting or denying the permit. Must this memorandum be included in the packet of agenda materials available to the public?

A. *No. The memorandum is a privileged attorney-client communication.*

Q. In connection with an agenda item calling for the legislative body to approve a contract, staff submits to all members of the body a financial analysis explaining why the terms of the contract favor the local agency. Must this memorandum be included in the packet of agenda materials available to the public?

A. *Yes. The memorandum has been distributed to the majority of the legislative body, relates to the subject matter of a meeting, and is not a privileged communication.*

A legislative body may discuss or act on some matters without considering written materials. But if writings are distributed to a majority of a legislative body in connection with an agenda item, they must also be available to the public. A nonexempt or otherwise non-privileged writing distributed to a majority of the legislative body less than 72 hours before the meeting must be made available for inspection at the time of distribution at a public office or location designated for that purpose, and the agendas for all meetings of the legislative body must include the address of this office or location.[40] The location designated for public inspection must be open to the public, not a locked or closed office. Alternatively, the documents can be posted on the city's website for public review if statutory requirements are met.[41]

A writing distributed during a meeting must be made public:

- At the meeting if prepared by the local agency or a member of its legislative body.
- After the meeting if prepared by some other person.[42]

This requirement does not prevent assessing a fee or deposit for providing a copy of a public record pursuant to the California Public Records Act except where required to accommodate persons with disabilities.[43]

Any tape or film record of an open and public meeting made for whatever purpose by or at the direction of the local agency is subject to the California Public Records Act; however, it may be erased or destroyed 30 days after the taping or recording. Any inspection of a video or tape recording is to be provided without charge on a video or tape player made available by the local agency.[44] The agency may impose its ordinary charge for copies that is consistent with the California Public Records Act.[45]

In addition, the public is specifically allowed to use audio or videotape recorders or still or motion picture cameras at a meeting to record meetings of legislative bodies, absent a reasonable finding by the body that noise, illumination, or obstruction of view caused by recorders or cameras would persistently disrupt the proceedings.[46]

Similarly, a legislative body cannot prohibit or restrict the public broadcast of its open and public meetings without making a reasonable finding that the noise, illumination, or obstruction of view would persistently disrupt the proceedings.[47]

PRACTICE TIP: Public speakers cannot be compelled to give their name or address as a condition of speaking. The clerk or presiding officer may request speakers to complete a speaker card or identify themselves for the record but must respect a speaker's desire for anonymity.

The public's right to speak during a meeting

Every agenda for a regular meeting must allow members of the public to speak on any item of interest, as long as the item is within the subject matter jurisdiction of the legislative body. Further, the public must be allowed to speak on a specific item of business before or during the legislative body's consideration of it.[48]

Q. Must the legislative body allow members of the public to show videos or make a PowerPoint presentation during the public comment part of the agenda, as long as the subject matter is relevant to the agency and is within the established time limit?

A. *Probably, although the agency is under no obligation to provide equipment.*

Moreover, the Brown Act, as well as case law, prevents legislative bodies from prohibiting public criticism of policies, procedures, programs, or services of the agency or the acts or omissions of the legislative body itself.[49] However, this prohibition does not provide immunity for defamatory statements.[50]

Q. May the presiding officer prohibit a member of the audience from publicly criticizing an agency employee by name during public comments?

A. *No, as long as the criticism pertains to job performance.*

Q. During the public comment period of a regular meeting of the legislative body, a resident urges the public to support and vote for a candidate vying for election to the body. May the presiding officer gavel the speaker out of order for engaging in political campaign speech?

A. *There is no case law on this subject. Some would argue that purely campaign issues are outside the subject matter jurisdiction of the body within the meaning of Section 54954.3(a). Others take the view that the speech must be allowed under paragraph (c) of that section where relevant to the governing of the agency and an implicit criticism of the incumbents' performance of city business.*

The legislative body may adopt reasonable regulations, including a limit on the total time permitted for public comment and a limit on the time permitted per speaker.[51] Such regulations should be enforced fairly and without regard to speakers' viewpoints. The legislative body has discretion to modify its regulations regarding time limits on public comment if necessary. For example, the time limit could be shortened to accommodate a lengthy agenda or lengthened to allow additional time for discussion on a complicated matter.[52]

The public does not need to be given an opportunity to speak on an item that has already been considered by a committee made up exclusively of members of the legislative body at a regular (but not special) public meeting if all interested members of the public had the opportunity to

speak on the item before or during its consideration, and if the item has not been substantially changed.[53]

Notices and agendas for special meetings must also give members of the public the opportunity to speak before or during consideration of an item on the agenda but need not allow members of the public an opportunity to speak on other matters within the jurisdiction of the legislative body.[54]

ENDNOTES

1 Cal. Gov. Code, § 54954.2, subd. (a)(1).

2 78 Ops.Cal.Atty.Gen. 327 (1995).

3 88 Ops.Cal.Atty.Gen. 218 (2005).

4 Cal. Gov. Code, §§ 54954.2, subd. (a)(1) and 54954.2, subd. (d).

5 Cal. Gov. Code, § 54960.1, subd. (d)(1).

6 99 Ops.Cal.Atty.Gen. 11 (2016).

7 *North Pacifica LLC v. California Coastal Commission* (2008) 166 Cal.App.4th 1416, 1432.

8 99 Ops.Cal.Atty.Gen. 11 (2016).

9 Cal. Gov. Code, § 54954.2, subd. (a)(1).

10 *San Joaquin Raptor Rescue v. County of Merced* (2013) 216 Cal.App.4th 1167 (legislative body's approval of California Environmental Quality Act [CEQA] action [mitigated negative declaration] without specifically listing it on the agenda violates the Brown Act, even if the agenda generally describes the development project that is the subject of the CEQA analysis). See also *GI Industries v. City of Thousand Oaks* (2022) 84 Cal.App.5th 814 (depublished) (Brown Act requires CEQA finding of exemption to be listed on agenda items that are projects under CEQA).

11 *Hernandez v. Town of Apple Valley* (2017) 7 Cal.App.5th 194.

12 Cal. Gov. Code, § 54954.5.

13 Cal. Gov. Code, § 54954.1.

14 Cal. Gov. Code, §§ 36934; 54956, subd. (b).

15 Cal. Gov. Code, § 54956, subds. (a) and (c).

16 Cal. Gov. Code, § 54955.

17 Cal. Gov. Code, § 54954.2, subd. (b)(3).

18 Cal. Gov. Code, § 54955.1.

19 Cal. Gov. Code, § 54956.5.

20 Cal. Gov. Code, § 54952.3.

21 Cal. Edu. Code, §§ 35144, 35145, and 72129.

22 *Carlson v. Paradise Unified School District* (1971) 18 Cal.App.3d 196.

23 Cal. Edu. Code, § 35145.5

24 Cal. Edu. Code, § 54954.6

25 See Cal. Const. Art. XIIIC, XIIID; Cal. Gov. Code, § 54954.6, subd. (h).

26 Cal. Gov. Code, § 54954.2, subd. (b).

27 Cal. Gov. Code, § 54954.2, subd. (a)(2); *Cruz v. City of Culver City* (2016) 2 Cal.App.5th 239 (six-minute colloquy on non-agenda item with staff answering questions and advising that matter could be placed on future agenda fell within exceptions to discussing or acting upon non-agenda items).

28 Cal. Gov. Code, § 54953.3.

29 Cal. Gov. Code, § 54961, subd. (a); Cal. Gov. Code, § 11135, subd. (a).

30 Cal. Gov. Code, § 54952.2, subd. (c)(2).

31 Cal. Gov. Code, § 54953, subd. (b).

32 Cal. Gov. Code, § 54953, subd. (c).

33 Cal. Gov. Code, § 54953, subd. (c)(2).

34 Cal. Gov. Code, §§ 54957.9, 54957.95.

35 *Norse v. City of Santa Cruz* (9th Cir. 2010) 629 F.3d 966 (silent and momentary Nazi salute directed toward mayor is not a disruption); *Acosta v. City of Costa Mesa* (9th Cir. 2013) 718 F.3d 800 (city council may not prohibit "insolent" remarks by members of the public absent actual disruption); but see *Kirkland v. Luken* (S.D. Ohio 2008) 536 F.Supp.2d 857 (finding no First Amendment violation by mayor for turning off microphone and removing speaker who used foul and inflammatory language that was deemed as "likely to incite the members of the audience during the meeting, cause disorder, and disrupt the meeting").

36 Cal. Gov. Code, § 54957.95.

37 Cal. Gov. Code, § 54957.9.

38 Cal. Gov. Code, § 54957.5.

39 Cal. Gov. Code, § 54957.5, subd. (d).

40 Cal. Gov. Code, § 54957.5(b); see also *Sierra Watch v. Placer County* (2021) 69 Cal.App.5th 1.

41 Cal. Gov. Code § 54957.5.

42 Cal. Gov. Code, § 54957.5, subd. (c).

43 Cal. Gov. Code, § 54957.5, subd. (d).

44 Cal. Gov. Code, § 54953.5, subd. (b).

45 Cal. Gov. Code, § 54957.5, subd. (d).

46 Cal. Gov. Code, § 54953.5, subd. (a).

47 Cal. Gov. Code, § 54953.6.

48 Cal. Gov. Code, § 54954.3, subd. (a).

49 Cal. Gov. Code, § 54954.3, subd. (c); Acosta v. City of Costa Mesa (9th Cir. 2013) 718 F.3d 800.

50 Cal. Gov. Code, § 54954.3, subd. (c).

51 *Ribakoff v. City of Long Beach* (2018) 27 Cal.App.5th 150 (public comment time limit of three minutes for each speaker did not violate First Amendment).

52 Cal. Gov. Code, § 54954.3. subd. (b); *Chaffee v. San Francisco Public Library Commission* (2005) 134 Cal.App.4th 109; 75 Ops.Cal.Atty.Gen. 89 (1992).

53 Cal. Gov. Code, § 54954.3, subd. (a); *Preven v. City of Los Angeles* (2019) 32 Cal.App.5th 925.

54 Cal. Gov. Code, § 54954.3, subd. (a).

Chapter 5

CLOSED SESSIONS

Agendas and reports 42

Litigation 43

Real estate negotiations 45

Public employment 46

Labor negotiations 47

Labor negotiations — school and community college districts 48

Other Education Code exceptions 48

Joint powers authorities 48

License applicants with criminal records 49

Public security 49

Multijurisdictional law enforcement agency 49

Hospital peer review and trade secrets 49

Other legislative bases for closed session 50

Who may attend closed sessions 50

The confidentiality of closed session discussions 51

Chapter 5

CLOSED SESSIONS

A closed session is a meeting of a legislative body conducted in private without the attendance of the public or press. A legislative body is authorized to meet in closed session only to the extent expressly authorized by the Brown Act.[1]

As summarized in chapter 1 of this guide, it is clear that the Brown Act must be interpreted liberally in favor of open meetings, and exceptions that limit public access (including the exceptions for closed session meetings) must be narrowly construed.[2] The most common purposes of the closed session provisions in the Brown Act are to avoid revealing confidential information (e.g., prejudicing the city's position in litigation or compromising the privacy interests of employees). Closed sessions should be conducted keeping those narrow purposes in mind. It is not enough that a subject is sensitive, embarrassing, or controversial. Without specific authority in the Brown Act for a closed session, a matter to be considered by a legislative body must be discussed in public. However, there is no prohibition in putting overlapping exceptions on an agenda in order to provide an opportunity for more robust closed session discussions. As an example, a city council cannot give direction to the city manager about a property negotiation during a performance evaluation exception. However, if both real property negotiation and performance evaluation exceptions are on the agenda, those discussions might be conducted. Similarly, a board of police commissioners cannot meet in closed session to provide general policy guidance to a police chief, even though some matters are sensitive and the commission considers their disclosure contrary to the public interest.[3]

PRACTICE TIP: Some problems over closed sessions arise because secrecy itself breeds distrust. The Brown Act does not require closed sessions and legislative bodies may do well to resist the tendency to call a closed session simply because it may be permitted. A better practice is to go into closed session only when necessary.

In this chapter, the grounds for convening a closed session are called "exceptions" because they are exceptions to the general rule that meetings must be conducted openly. In some circumstances, none of the closed session exceptions applies to an issue or information the legislative body wishes to discuss privately. In these cases, it is not proper to convene a closed session, even to protect confidential information. For example, although the Brown Act does authorize closed sessions related to specified types of contracts (e.g., specified provisions of real property agreements, employee labor agreements, and litigation settlement agreements),[4] the Brown Act does not authorize closed sessions for other contract negotiations.

Agendas and reports

Closed session items must be briefly described on the posted agenda, and the description must state the specific statutory exemption.[5] An item that appears on the open meeting portion of the agenda may not be taken into closed session until it has been properly put on the agenda as a

closed session item or unless it is properly added as a closed-session item by a two-thirds vote of the body after making the appropriate urgency findings.[6]

The Brown Act supplies a series of fill-in-the-blank sample agenda descriptions for various types of authorized closed sessions that provide a "safe harbor" from legal attacks. These sample agenda descriptions cover license and permit determinations, real property negotiations, existing or anticipated litigation, liability claims, threats to security, public employee appointments, evaluations and discipline, labor negotiations, multijurisdictional law enforcement cases, hospital boards of directors, medical quality assurance committees, joint powers agencies, and audits by the California State Auditor's Office.[7]

If the legislative body intends to convene in closed session, it must include the section of the Brown Act authorizing the closed session in advance on the agenda, and it must make a public announcement prior to the closed session discussion. In most cases, the announcement may simply be a reference to the agenda item.[8] The legislative body must take public comment on the closed session item before convening in a closed session.

PRACTICE TIP: Pay close attention to closed session agenda descriptions. Using the wrong label can lead to invalidation of an action taken in closed session if not substantially compliant.

Following a closed session, the legislative body must provide an oral or written report on certain actions taken and the vote of every elected member present. The timing and content of the report vary according to the reason for the closed session and the action taken.[9] The announcements may be made at the site of the closed session, as long as the public is allowed to be present to hear them.

If there is a standing or written request for documentation, any copies of contracts, settlement agreements, or other documents finally approved or adopted in closed session must be provided to the requestor(s) after the closed session if final approval of such documents does not rest with any other party to the contract or settlement. If substantive amendments to a contract or settlement agreement approved by all parties requires retyping, such documents may be held until retyping is completed during normal business hours, but the substance of the changes must be summarized for any person inquiring about them.[10]

The Brown Act does not require minutes, including minutes of closed sessions. However, a legislative body may adopt an ordinance or resolution to authorize a confidential "minute book" be kept to record actions taken at closed sessions.[11] If one is kept, it must be made available to members of the legislative body, provided that the member asking to review minutes of a particular meeting was not disqualified from attending the meeting due to a conflict of interest.[12] A court may order the disclosure of minute books for the court's review if a lawsuit makes sufficient claims of an open meeting violation.

Litigation

The Brown Act expressly authorizes closed sessions to discuss what is considered pending litigation.[13] The rules that apply to holding a litigation closed session involve complex, technical definitions and procedures. Essentially, a closed session can be held by the body to confer with, or receive advice from, its legal counsel when open discussion would prejudice the position of the local agency in litigation in which the agency is, or could become, a party.[14] The litigation exception under the Brown Act is narrowly construed and does not permit activities beyond a legislative body's conferring with its own legal counsel and required support staff.[15] For example, it is not permissible to hold a closed session in which settlement negotiations take place between a legislative body, a representative of an adverse party, and a mediator.[16]

The California Attorney General has opined that if the agency's attorney is not a participant, a litigation closed session cannot be held.[17] In any event, local agency officials should always consult the agency's attorney before placing this type of closed session on the agenda in order to be certain that it is being done properly.

Before holding a closed session under the pending litigation exception, the legislative body must publicly state the basis for the closed session by identifying one of the following three types of matters: existing litigation, anticipated exposure to litigation, or anticipated initiation of litigation.[18]

Existing litigation

Q. May the legislative body agree to settle a lawsuit in a properly noticed closed session without placing the settlement agreement on an open session agenda for public approval?

A. *Yes, but the settlement agreement is a public document and must be disclosed on request. Furthermore, a settlement agreement cannot commit the agency to matters that are required to have public hearings.*[19]

Existing litigation includes any adjudicatory proceedings before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. The clearest situation in which a closed session is authorized is when the local agency meets with its legal counsel to discuss a pending matter that has been filed in a court or with an administrative agency and names the local agency as a party. The legislative body may meet under these circumstances to receive updates on the case from attorneys, participate in developing strategy as the case develops, or consider alternatives for resolution of the case. Generally, an agreement to settle litigation may be approved in closed session. However, an agreement to settle litigation cannot be approved in closed session if it commits the city to take an action that is required to have a public hearing.[20]

Anticipated exposure to litigation against the local agency

Closed sessions are authorized for legal counsel to inform the legislative body of a significant exposure to litigation against the local agency, but only if based on "existing facts and circumstances" as defined by the Brown Act.[21] The legislative body may also meet under this exception to determine whether a closed session is authorized based on information provided by legal counsel or staff. In general, the "existing facts and circumstances" must be publicly disclosed unless they are privileged written communications or not yet known to a potential plaintiff. If an agency receives a documented threat of litigation, and intends to discuss that matter in closed session, the record of a litigation threat must be included in the body's agenda packet.[22]

Anticipated initiation of litigation by the local agency

A closed session may be held under the exception for the anticipated initiation of litigation when the legislative body seeks legal advice on whether to protect the agency's rights and interests by initiating litigation.

Certain actions must be reported in open session at the same meeting following the closed session. Other actions, such as when final approval rests with another party or the court, may be announced when they become final and upon inquiry of any person.[23] Each agency attorney should be aware of and make the disclosures that are required by the particular circumstances.

Real estate negotiations

A legislative body may meet in closed session with its negotiator to discuss the purchase, sale, exchange, or lease of real property by or for the local agency. A "lease" includes a lease renewal or renegotiation. The purpose is to grant authority to the legislative body's negotiator on price and terms of payment.[24] Caution should be exercised to limit discussion to price and terms of payment without straying to other related issues, such as site design, architecture, or other aspects of the project for which the transaction is contemplated.[25]

Q. May other terms of a real estate transaction, aside from price and terms of payment, be addressed in closed session?

A. *No. However, there are differing opinions over the scope of the phrase "price and terms of payment" in connection with real estate closed sessions. Many agency attorneys argue that any term that directly affects the economic value of the transaction falls within the ambit of "price and terms of payment." Others take a narrower, more literal view of the phrase.*

The agency's negotiator may be a member of the legislative body itself. Prior to the closed session, or on the agenda, the legislative body must identify its negotiators, the real property that the negotiations may concern,[26] and the names of the parties with whom its negotiator may negotiate.[27]

After real estate negotiations are concluded, the approval and substance of the agreement must be publicly reported. If its own approval makes the agreement final, the body must report in open session at the public meeting during which the closed session is held. If final approval rests with another party, the local agency must report the approval and the substance of the agreement upon inquiry by any person as soon as the agency is informed of it.[28]

"Our population is exploding, and we have to think about new school sites," said Board Member Jefferson.

"Not only that," interjected Board Member Tanaka, "we need to get rid of a couple of our older facilities."

"Well, obviously the place to do that is in a closed session," said Board Member O'Reilly. "Otherwise we're going to set off land speculation. And if we even mention closing a school, parents are going to be in an uproar."

A closed session to discuss potential sites is not authorized by the Brown Act. The exception is limited to meeting with its negotiator over specific sites — which must be identified at an open and public meeting.

PRACTICE TIP: Discussions of who to appoint to an advisory body and whether or not to censure a fellow member of the legislative body must be held in the open.

Public employment

The Brown Act authorizes a closed session "to consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee or to hear complaints or charges brought against the employee."[29] The purpose of this exception — commonly referred to as the "personnel exception" — is to avoid undue publicity or embarrassment for an employee or applicant for employment and to allow full and candid discussion by the legislative body; thus, it is restricted to discussing individuals, not general personnel policies.[30] The body must possess the power to appoint, evaluate, or dismiss the employee to hold a closed session under this exception.[31] That authority may be delegated to a subsidiary appointed body.[32]

An employee must be given at least 24 hours' notice of any closed session convened to hear specific complaints or charges against them. This occurs when the legislative body is reviewing evidence, which could include live testimony, and adjudicating conflicting testimony offered as evidence. A legislative body may examine (or exclude) witnesses,[33] and the California Attorney General has opined that, when an affected employee and advocate have an official or essential role to play, they may be permitted to participate in the closed session.[34] The employee has the right to have the specific complaints and charges discussed in a public session rather than closed session.[35] If the employee is not given the 24-hour prior notice, any disciplinary action is null and void.[36]

However, an employee is not entitled to notice and a hearing where the purpose of the closed session is to consider a performance evaluation. The Attorney General and the courts have determined that personnel performance evaluations do not constitute complaints and charges, which are more akin to accusations made against a person.[37]

Q. Must 24 hours' notice be given to an employee whose negative performance evaluation is to be considered by the legislative body in closed session?

A. *No, the notice is reserved for situations where the body is to hear complaints and charges from witnesses.*

Correct labeling of the closed session on the agenda is critical. A closed session agenda that identified discussion of an employment contract was not sufficient to allow dismissal of an employee.[38] An incorrect agenda description can result in invalidation of an action and much embarrassment.

For purposes of the personnel exception, "employee" specifically includes an officer or an independent contractor who functions as an officer or an employee. Examples of the former include a city manager, district general manager, or superintendent. Examples of the latter include a legal counsel or engineer hired on contract to act as local agency attorney or chief engineer.

Elected officials, appointees to the governing body or subsidiary bodies, and independent contractors other than those discussed above are not employees for purposes of the personnel exception.[39] Action on individuals who are not "employees" must also be public — including discussing and voting on appointees to committees, debating the merits of independent contractors, or considering a complaint against a member of the legislative body itself.

The personnel exception specifically prohibits discussion or action on proposed compensation in closed session except for a disciplinary reduction in pay. That means, among other things, there can be no personnel closed sessions on a salary change (other than a disciplinary reduction) between any unrepresented individual and the legislative body. However, a legislative body may address the compensation of an unrepresented individual, such as a city manager, in a closed session as part of a labor negotiation (discussed later in this chapter), yet another example of the importance of using correct agenda descriptions.

Reclassification of a job must be public, but an employee's ability to fill that job may be considered in closed session.

Any closed session action to appoint, employ, dismiss, accept the resignation of, or otherwise affect the employment status of a public employee must be reported at the public meeting during which the closed session is held. That report must identify the title of the position, but not the names of all persons considered for an employment position.[40] However, a report on a dismissal or non-renewal of an employment contract must be deferred until administrative remedies, if any, are exhausted.[41]

> **"I have some important news to announce," said Mayor Garcia. "We've decided to terminate the contract of the city manager effective immediately. The council has met in closed session, and we've negotiated six months' severance pay."**
>
> **"Unfortunately, that has some serious budget consequences, so we've had to delay phase two of the East Area Project."**
>
> *This may be an improper use of the personnel closed session if the council agenda described the item as the city manager's evaluation. In addition, other than labor negotiations, any action on individual compensation must be taken in open session. Caution must be exercised not to discuss in closed session issues, such as budget impacts in this hypothetical, beyond the scope of the posted closed session notice.*

PRACTICE TIP: The personnel exception specifically prohibits discussion or action on proposed compensation in closed session except for a disciplinary reduction in pay.

Labor negotiations

The Brown Act allows closed sessions for some aspects of labor negotiations. Different provisions (discussed below) apply to school and community college districts.

A legislative body may meet in closed session to instruct its bargaining representatives, which may be one or more of its members,[42] on employee salaries and fringe benefits for both represented ("union") and unrepresented employees. For represented employees, it may also consider working conditions that by law require negotiation. For the purpose of labor negotiation closed sessions, an "employee" includes an officer or an independent contractor who functions as an officer or an employee, but independent contractors who do not serve in the capacity of an officer or employee are not covered by this closed session exception.[43]

PRACTICE TIP: Prior to the closed session, the legislative body must hold an open and public session in which it identifies its designated representatives.

These closed sessions may take place before or during negotiations with employee representatives. Prior to the closed session, the legislative body must hold an open and public session in which it identifies its designated representatives.

During its discussions with representatives on salaries and fringe benefits, the legislative body may discuss available funds and funding priorities, but only to instruct its representative. The body may also meet in closed session with a conciliator who has intervened in negotiations.[44]

The approval of an agreement concluding labor negotiations with represented employees must be reported after the agreement is final and has been accepted or ratified by the other party. The report must identify the item approved and the other party or parties to the negotiation.[45] The labor closed sessions specifically cannot include final action on proposed compensation of one or more unrepresented employees.

Labor negotiations — school and community college districts

Employee relations for school districts and community college districts are governed by the Rodda Act, where different meeting and special notice provisions apply. The entire board, for example, may negotiate in closed sessions.

Four types of meetings are exempted from compliance with the Rodda Act:

1. A negotiating session with a recognized or certified employee organization.
2. A meeting of a mediator with either side.
3. A hearing or meeting held by a fact finder or arbitrator.
4. A session between the board and its bargaining agent, or the board alone, to discuss its position regarding employee working conditions and instruct its agent.[46]

Public participation under the Rodda Act also takes another form.[47] All initial proposals of both sides must be presented at public meetings and are public records. The public must be given reasonable time to inform itself and to express its views before the district may adopt its initial proposal. In addition, new topics of negotiations must be made public within 24 hours. Any votes on such a topic must be followed within 24 hours by public disclosure of the vote of each member.[48] The final vote must be in public.

Other Education Code exceptions

The Education Code governs student disciplinary meetings by boards of school districts and community college districts. District boards may hold a closed session to consider the suspension or discipline of a student if a public hearing would reveal personal, disciplinary, or academic information about the student contrary to state and federal pupil privacy law. The student's parent or guardian may request an open meeting.[49]

PRACTICE TIP: Attendance by the entire legislative body before a grand jury would not constitute a closed session meeting under the Brown Act.

Community college districts may also hold closed sessions to discuss some student disciplinary matters, awarding of honorary degrees, or gifts from donors who prefer to remain anonymous.[50] Kindergarten through 12th grade districts may also meet in closed session to review the contents of the statewide assessment instrument.[51]

Joint powers authorities

The legislative body of a joint powers authority may adopt a policy regarding limitations on disclosure of confidential information obtained in closed session, and may meet in closed session to discuss information that is subject to the policy.[52]

License applicants with criminal records

A closed session is permitted when an applicant who has a criminal record applies for a license or license renewal and the legislative body wishes to discuss whether the applicant is sufficiently rehabilitated to receive the license. The applicant and the applicant's attorney are authorized to attend the closed session meeting. If the body decides to deny the license, the applicant may withdraw the application. If the applicant does not withdraw it, the body must deny the license in public, either immediately or at its next meeting. No information from the closed session can be revealed without consent of the applicant, unless the applicant takes action to challenge the denial.[53]

Public security

Legislative bodies may meet in closed session to discuss matters posing a threat to the security of public buildings; essential public services, including water, sewer, gas, or electric service; or to the public's right of access to public services or facilities over which the legislative body has jurisdiction. Closed session meetings for these purposes must be held with designated security or law enforcement officials, including the Governor, Attorney General, district attorney, agency attorney, sheriff or chief of police, or their deputies or agency security consultant or security operations manager.[54] Action taken in closed session with respect to such public security issues is not reportable action.

Multijurisdictional law enforcement agency

A joint powers agency formed to provide law enforcement services (involving drugs; gangs; sex crimes; firearms trafficking; felony possession of a firearm; high technology, computer, or identity theft; human trafficking; or vehicle theft) to multiple jurisdictions may hold closed sessions to discuss case records of an ongoing criminal investigation, to hear testimony from persons involved in the investigation, and to discuss courses of action in particular cases.[55]

The exception applies to the legislative body of the joint powers agency and to any body advisory to it. The purpose is to prevent impairment of investigations, to protect witnesses and informants, and to permit discussion of effective courses of action.[56]

Hospital peer review and trade secrets

Two specific kinds of closed sessions are allowed for district hospitals and municipal hospitals under other provisions of law:[57]

1. A meeting to hear reports of hospital medical audit or quality assurance committees or for related deliberations. However, an applicant or medical staff member whose staff privileges are the direct subject of a hearing may request a public hearing.
2. A meeting to discuss "reports involving trade secrets" — provided no action is taken.

A "trade secret" is defined as information that is not generally known to the public or competitors and that (1) "derives independent economic value, actual or potential" by virtue of its restricted knowledge; (2) is necessary to initiate a new hospital service or program or facility; and (3) would, if prematurely disclosed, create a substantial probability of depriving the hospital of a substantial economic benefit.

The provision prohibits use of closed sessions to discuss transitions in ownership or management, or the district's dissolution.[58]

Other legislative bases for closed session

Since any closed session meeting of a legislative body must be authorized by the Legislature, it is important to review the Brown Act carefully to determine if there is a provision that authorizes a closed session for a particular subject matter. There are some less frequently encountered topics that are authorized to be discussed by a legislative body in closed session under the Brown Act, including a response to a confidential final draft audit report from the Bureau of State Audits,[59] consideration of the purchase or sale of particular pension fund investments by a legislative body of a local agency that invests pension funds,[60] hearing a charge or complaint from a member enrolled in a health plan by a legislative body of a local agency that provides Medi-Cal services,[61] discussions by a county board of supervisors that governs a health plan licensed pursuant to the Knox-Keene Health Care Services Plan Act related to trade secrets or contract negotiations concerning rates of payment,[62] and discussions by an insurance pooling joint powers agency related to a claim filed against, or liability of, the agency or a member of the agency.[63]

PRACTICE TIP: Meetings are either open or closed. There is nothing "in between."[64]

Who may attend closed sessions

Meetings of a legislative body are either fully open or fully closed; there is nothing in between. Therefore, local agency officials and employees must pay particular attention to the authorized attendees for the particular type of closed session. As summarized above, the authorized attendees may differ based on the topic of the closed session. Closed sessions may involve only the members of the legislative body and only agency counsel, management and support staff, and consultants necessary for consideration of the matter that is the subject of closed session, with very limited exceptions for adversaries or witnesses with official roles in particular types of hearings (e.g., personnel disciplinary hearings and license hearings). In any case, individuals who do not have an official or essential role in the closed session subject matters must be excluded from closed sessions.[65]

Q. May the lawyer for someone suing the agency attend a closed session in order to explain to the legislative body why it should accept a settlement offer?

A. *No, attendance in closed sessions is reserved exclusively for the agency's advisors.*

The confidentiality of closed session discussions

The Brown Act explicitly prohibits the unauthorized disclosure of confidential information acquired in a closed session by any person present, and offers various remedies to address breaches of confidentiality.[66] It is incumbent upon all those attending lawful closed sessions to protect the confidentiality of those discussions. One court has held that members of a legislative body cannot be compelled to divulge the content of closed session discussions through the discovery process.[67] Only the legislative body acting as a body may agree to divulge confidential closed session information. With regard to attorney-client privileged communications, the entire body is the holder of the privilege, and only the entire body can decide to waive the privilege.[68]

PRACTICE TIP: There is a strong interest in protecting the confidentiality of proper and lawful closed sessions.

Before adoption of the Brown Act provision specifically prohibiting disclosure of closed session communications, agency attorneys and the Attorney General long opined that officials have a fiduciary duty to protect the confidentiality of closed session discussions. The Attorney General issued an opinion that it is "improper" for officials to disclose information regarding pending litigation that was received during a closed session,[69] though the Attorney General has also concluded that a local agency is preempted from adopting an ordinance criminalizing public disclosure of closed session discussions.[70] In any event, in 2002, the Brown Act was amended to prescribe particular remedies for breaches of confidentiality. These remedies include injunctive relief and, if the breach is a willful disclosure of confidential information, disciplinary action against an employee and referral of a member of the legislative body to the grand jury.[71]

The duty of maintaining confidentiality, of course, must give way to the responsibility to disclose improper matters or discussions that may come up in closed sessions. In recognition of this public policy, under the Brown Act, a local agency may not penalize a disclosure of information learned during a closed session if the disclosure (1) is made in confidence to the district attorney or the grand jury due to a perceived violation of law; (2) is an expression of opinion concerning the propriety or legality of actions taken in closed session, including disclosure of the nature and extent of the illegal action; or (3) is information that is not confidential.[72]

The interplay between these possible sanctions and an official's First Amendment rights is complex and beyond the scope of this guide. Suffice it to say that this is a matter of great sensitivity and controversy.

> **"I want the press to know that I voted in closed session against filing the eminent domain action," said Council Member Chang.**
>
> **"Don't settle too soon," reveals Council Member Watson to the property owner, over coffee. "The city's offer coming your way is not our bottom line."**
>
> *The first comment to the press may be appropriate if it is a part of an action taken by the city council in closed session that must be reported publicly.[73] The second comment to the property owner is not. Disclosure of confidential information acquired in closed session is expressly prohibited and harmful to the agency.*

ENDNOTES

1 Cal. Gov. Code, § 54962.

2 Cal. Const. , Art. 1, § 3.

3 61 Ops.Cal.Atty.Gen. 220 (1978); but see Cal. Gov. Code, § 54957.8 (multijurisdictional law enforcement agencies are authorized to meet in closed session to discuss the case records of ongoing criminal investigations and other related matters).

4 Cal. Gov. Code, § 54957.1.

5 Cal. Gov. Code, § 54954.5.

6 Cal. Gov. Code, § 54954.2.

7 Cal. Gov. Code, § 54954.5.

8 Cal. Gov. Code, §§ 54956.9, 54957.7.

9 Cal. Gov. Code, § 54957.1, subd. (a).

10 Cal. Gov. Code, § 54957.1, subd. (b).

11 Cal. Gov. Code, § 54957.2.

12 *Hamilton v. Town of Los Gatos* (1989) 213 Cal.App.3d 1050; 2 Cal. Code Regs. § 18707.

13 But see *Roberts v. City of Palmdale* (1993) 5 Cal.4th 363 (protection of the attorney-client privilege alone cannot by itself be the reason for a closed session).

14 Cal. Gov. Code, § 54956.9; *Shapiro v. Board of Directors of Center City Development Corp.* (2005) 134 Cal.App.4th 170 (agency must be a party to the litigation).

15 82 Ops.Cal.Atty.Gen. 29 (1999).

16 *Page v. Miracosta Community College District* (2009) 180 Cal.App.4th 471.

17 *"The Brown Act,"* California Attorney General (2003), p. 40.

18 Cal. Gov. Code, § 54956.9, subd. (g).

19 See e.g., Avco Community Developers, Inc. v. South Coast Regional Com. (1976) 17 Cal.3d 785; Trancas Property Owners Assn. v. City of Malibu (2006) 138 Cal.App.4th 172.

20 *Trancas Property Owners Assn. v. City of Malibu* (2006) 138 Cal.App.4th 172.

21 Cal. Gov. Code, § 54956.9, subd. (e).

22 Fowler v. City of Lafayette (2020) 46 Cal.App.5th 360.

23 Cal. Gov. Code, § 54957.1.

24 Cal. Gov. Code, § 54956.8.

25 *Shapiro v. San Diego City Council* (2002) 96 Cal.App.4th 904. See also 93 Ops.Cal.Atty.Gen. 51 (2010) (redevelopment agency may not convene a closed session to discuss rehabilitation loan for a property already subleased to a loan recipient, even if the loan incorporates some of the sublease terms and includes an operating covenant governing the property); 94 Ops.Cal.Atty.Gen. 82 (2011) (real estate closed session may address form, manner, and timing of consideration and other items that cannot be disclosed without revealing price and terms).

26 73 Ops.Cal.Atty.Gen. 1 (1990).

27 Cal. Gov. Code, §§ 54956.8, 54954.5, subd. (b).

28 Cal. Gov. Code, § 54957.1, subd. (a)(1).

29 Cal. Gov. Code, § 54957, subd. (b).

30 63 Ops.Cal.Atty.Gen. 153 (1980); but see *Duvall v. Board of Trustees* (2000) 93 Cal.App.4th 902 (board may discuss personnel evaluation criteria, process and other preliminary matters in closed session but only if related to the evaluation of a particular employee).

31 *Gillespie v. San Francisco Public Library Commission* (1998) 67 Cal.App.4th 1165; 85 Ops.Cal.Atty.Gen. 77 (2002).

32 *Gillespie v. San Francisco Public Library Commission* (1998) 67 Cal.App.4th 1165; 80 Ops.Cal.Atty.Gen. 308 (1997). Interviews of candidates to fill a vacant staff position conducted by a temporary committee appointed by the governing body may be done in closed session.

33 Cal. Gov. Code, § 54957, subd. (b)(3).

34 88 Ops.Cal.Atty.Gen. 16 (2005).

35 *Morrison v. Housing Authority of the City of Los Angeles* (2003) 107 Cal.App.4th 860.

36 Cal. Gov. Code, § 54957, subd. (b); but see *Bollinger v. San Diego Civil Service Commission* (1999) 71 Cal.App.4th 568 (notice not required for closed session deliberations regarding complaints or charges when there was a public evidentiary hearing prior to closed session).

37 78 Ops.Cal.Atty.Gen. 218 (1995); *Bell v. Vista Unified School District* (2000) 82 Cal.App.4th 672; *Furtado v. Sierra Community College* (1998) 68 Cal.App.4th 876; *Fischer v. Los Angeles Unified School District* (1999) 70 Cal.App.4th 87.

38 *Moreno v. City of King* (2005) 127 Cal.App.4th 17.

39 Cal. Gov. Code, § 54957.

40 *Gillespie v. San Francisco Public Library Commission* (1998) 67 Cal.App.4th 1165.

41 Cal. Gov. Code, § 54957.1, subd. (a)(5).

42 Cal. Gov. Code, § 54957.6.

43 Cal. Gov. Code, § 54957.6, subd. (b); see also 98 Ops.Cal.Atty.Gen. 41 (2015) (a project labor agreement between a community college district and workers hired by contractors or subcontractors is not a proper subject of closed session for labor negotiations because the workers are not "employees" of the district).

44 Cal. Gov. Code, § 54957.6; 51 Ops.Cal.Atty.Gen. 201 (1968).

45 Cal. Gov. Code, § 54957.1, subd. (a)(6).

46 Cal. Gov. Code, § 3549.1.

47 Cal. Gov. Code, § 3540.

48 Cal. Gov. Code, § 3547.

49 Cal. Edu. Code, § 48918; but see *Rim of the World Unified School District v. Superior Court* (2003) 104 Cal.App.4th 1393 (Section 48918 preempted by the Federal Family Educational Right and Privacy Act in regard to expulsion proceedings).

50 Cal. Edu. Code, § 72122.

51 Cal. Edu. Code, § 60617.

52 Cal. Gov. Code, § 54956.96.

53 Cal. Gov. Code, § 54956.7.

54 Cal. Gov. Code, § 54957.

55 *McKee v. Los Angeles Interagency Metropolitan Police Apprehension Crime Task Force* (2005) 134 Cal. App.4th 354.

56 Cal. Gov. Code, § 54957.8.

57 Cal. Gov. Code, § 54962.

58 Cal. Health and Saf. Code, § 32106.

59 Cal. Gov. Code, § 54956.75.

60 Cal. Gov. Code, § 54956.81.

61 Cal. Gov. Code, § 54956.86.

62 Cal. Gov. Code, § 54956.87.

63 Cal. Gov. Code, § 54956.95.

64 Ops.Cal.Atty.Gen. 34 (1965)

65 82 Ops.Cal.Atty.Gen. 29 (1999); 2022 WL 1814322, 105 Ops. Cal.Atty.Gen. 89 (2022).

66 Cal. Gov. Code, § 54963.

67 *Kleitman v. Superior Court* (1999) 74 Cal.App.4th 324, 327. See also Cal. Gov. Code, § 54963.

68 *Roberts v. City of Palmdale* (1993) 5 Cal.4th 363.

69 80 Ops.Cal.Atty.Gen. 231 (1997).

70 76 Ops.Cal.Atty.Gen. 289 (1993).

71 Cal. Gov. Code, § 54963.

72 Cal. Gov. Code, § 54963.

73 Cal. Gov. Code, § 54957.1.

Chapter 6

REMEDIES

Invalidation of action taken 56

Declaratory relief to determine whether past action violated the act..... 57

Civil action to prevent future violations..... 57

Costs and attorney's fees 58

Misdemeanor penalties 58

Voluntary resolution..... 59

Chapter 6

REMEDIES

A violation of the Brown Act can lead to invalidation of the agency's action, payment of a challenger's attorney fees, public embarrassment, and even criminal prosecution. As explained below, a legislative body often has an opportunity to correct a violation prior to the filing of a lawsuit. Compliance ultimately results from regular training and a good measure of self-regulation on the part of public officials. This chapter discusses the remedies available to the public when that self-regulation is ineffective.

Invalidation of action taken

Any interested person, including the district attorney, may seek to invalidate certain actions of a legislative body on the grounds that they violate the Brown Act.[1] The following actions cannot be invalidated:

- Those taken in substantial compliance with the law. No Brown Act violation is found when the given notice substantially complies with the Brown Act, even when the notice erroneously cites the wrong Brown Act section but adequately advises the public that the legislative body will meet with legal counsel to discuss potential litigation in closed session.[2]
- Those involving the sale or issuance of notes, bonds, or other indebtedness, or any related contracts or agreements.[3]
- Those creating a contractual obligation, including a contract awarded by competitive bid for other than compensation for professional services, upon which a party has in good faith relied to its detriment.[4]
- Those connected with the collection of any tax.[5]
- Those in which the complaining party had actual notice at least 72 hours prior to the regular meeting or 24 hours prior to the special meeting, as the case may be, at which the action is taken.[6]

Before filing a court action seeking invalidation, a person who believes that a violation has occurred must send a written "cure or correct" demand to the legislative body. This demand must clearly describe the challenged action and the nature of the claimed violation. This demand must be sent within 90 days of the alleged violation, or within 30 days if the action was taken in open session but in violation of Section 54954.2, which requires (subject to specific exceptions) that a legislative body may act only on items posted on the agenda.[7] The legislative body then has up to 30 days to cure and correct its action.[8] The purpose of this requirement is to offer the body an opportunity to consider whether a violation has occurred and, if so, consider correcting the action to avoid the costs of litigation. If the legislative body does not act, any lawsuit must be filed within the next 15 days.[9]

Although just about anyone has standing to bring an action for invalidation,[10] the challenger must show prejudice as a result of the alleged violation.[11] An action to invalidate fails to state a cause of action against the agency if the body deliberated but did not take an action.[12]

Declaratory relief to determine whether past action violated the act

Any interested person, including the district attorney, may file a civil action to determine whether a past action of a legislative body constitutes a violation of the Brown Act and is subject to a mandamus, injunction, or declaratory relief action.[13] Before filing an action, the interested person must, within nine months of the alleged violation of the Brown Act, submit a "cease and desist" letter to the legislative body clearly describing the past action and the nature of the alleged violation.[14] The legislative body has 30 days after receipt of the letter to provide an unconditional commitment to cease and desist from the past action.[15] If the body fails to take any action within the 30-day period or takes an action other than an unconditional commitment, the interested person has 60 days to file an action.[16]

The legislative body's unconditional commitment must be approved at a regular or special meeting as a separate item of business and not on the consent calendar.[17] The unconditional commitment must be substantially in the form set forth in the Brown Act.[18] No legal action may thereafter be commenced regarding the past action.[19] However, an action of the legislative body in violation of its unconditional commitment constitutes an independent violation of the Brown Act, and a legal action consequently may be commenced without following the procedural requirements for challenging past actions.[20]

The legislative body may rescind its prior unconditional commitment by a majority vote of its membership at a regular meeting as a separate item of business not on the consent calendar. At least 30 days written notice of the intended rescission must be given to each person to whom the unconditional commitment was made and to the district attorney. Upon rescission, any interested person may commence a legal action regarding the past actions without following the procedural requirements for challenging past actions.[21]

PRACTICE TIP: A lawsuit to invalidate must be preceded by a demand to cure and correct the challenged action in order to give the legislative body an opportunity to consider its options. The Brown Act does not specify how to cure or correct a violation; the best method is to rescind the action being complained of and start over, or reaffirm the action if the local agency relied on the action and rescinding the action would prejudice the local agency.

Civil action to prevent future violations

The district attorney or any interested person can file a civil action asking the court to do the following:

- Stop or prevent violations or threatened violations of the Brown Act by members of the legislative body.
- Determine the applicability of the Brown Act to actions or threatened future action of the legislative body.
- Determine whether any rule or action by the legislative body to penalize or otherwise discourage the expression of one or more of its members is valid under state or federal law.
- Compel the legislative body to audio-record its closed sessions.[22]

It is not necessary for a challenger to prove a past pattern or practice of violations by the local agency in order to obtain injunctive relief. A court may presume when issuing an injunction that a single violation will continue in the future when the public agency refuses to admit to the alleged violation or to renounce or curtail the practice.[23] A court may not compel elected officials to disclose their recollections of what transpired in a closed session.[24]

Upon finding a violation of the Brown Act pertaining to closed sessions, a court may compel the legislative body to audio record its future closed sessions.[25] In a subsequent lawsuit to enforce the Brown Act alleging a violation occurring in closed session, a court may upon motion of the plaintiff review the audio recording if it finds there is good cause to think the Brown Act has been violated and make public a certified transcript of the relevant portion of the closed session recording.[26]

Costs and attorney's fees

A plaintiff who successfully invalidates an action taken in violation of the Brown Act or who successfully enforces one of the Brown Act's civil remedies may seek court costs and reasonable attorney's fees. Courts have held that attorney's fees must be awarded to a successful plaintiff unless special circumstances exist that would make a fee award against the public agency unjust.[27] When evaluating how to respond to assertions that the Brown Act has been violated, elected officials and their lawyers should assume that attorney's fees will be awarded against the agency if a violation of the Brown Act is proven.

An attorney's fee award may only be directed against the local agency and not the individual members of the legislative body. If the local agency prevails, it may be awarded court costs and attorney's fees if the court finds the lawsuit was clearly frivolous and lacking in merit.[28]

Misdemeanor penalties

A violation of the Brown Act is a misdemeanor if (1) a member of the legislative body attends a meeting where action is taken in violation of the Brown Act, and (2) the member intends to deprive the public of information that the member knows or has reason to know the public is entitled to.[29]

PRACTICE TIP: Attorney's fees will likely be awarded if a violation of the Brown Act is proven.

"Action taken" is not only an actual vote but also a collective decision, commitment, or promise by a majority of the legislative body to make a positive or negative decision.[30] If the meeting involves mere deliberation without the taking of action, there can be no misdemeanor penalty.

A violation occurs for a tentative as well as final decision.[31] In fact, criminal liability is triggered by a member's participation in a meeting in violation of the Brown Act — not whether that member has voted with the majority or minority, or has voted at all.

As with other misdemeanors, the filing of a complaint is up to the district attorney. Although criminal prosecutions of the Brown Act are uncommon, district attorneys in some counties aggressively monitor public agencies' adherence to the requirements of the law.

Some attorneys and district attorneys take the position that a Brown Act violation may be pursued criminally under Government Code section 1222.[32] There is no case law to support this view. If anything, the existence of an express criminal remedy within the Brown Act would suggest otherwise.[33]

Voluntary resolution

Successful enforcement actions for violations of the Brown Act can be costly to local agencies. The district attorney or even the grand jury occasionally becomes involved. Publicity surrounding alleged violations of the Brown Act can result in a loss of confidence by constituents in the legislative body and its members. It is in the agency's interest to consider re-noticing and rehearing, rather than litigating, an item of significant public interest, particularly when there is any doubt about whether the open meeting requirements were satisfied.

Overall, agencies that regularly train their officials and pay close attention to the requirements of the Brown Act will have little reason to worry about enforcement.

Photo credit: Courtesy of the City of West Hollywood. Photo by Jon Viscott.

ENDNOTES

1 Cal. Gov. Code, § 54960.1. Invalidation is limited to actions that violate the following sections of the Brown Act: section 54953 (the basic open meeting provision), sections 54954.2 and 54954.5 (notice and agenda requirements for regular meetings and closed sessions), 54954.6 (tax hearings), 54956 (special meetings), and 54596.5 (emergency situations). Violations of sections not listed above cannot give rise to invalidation actions, but they are subject to the other remedies listed in section 54960.1.

2 *Castaic Lake Water Agency v. Newhall County Water District* (2015) 238 Cal.App.4th 1196, 1198.

3 Cal. Gov. Code, § 54960.1(d)(2).

4 Cal. Gov. Code, § 54960.1(d)(3).

5 Cal. Gov. Code, § 54960.1(d)(4).

6 Cal. Gov. Code, § 54960.1(d)(5).

7 Cal. Gov. Code, § 54960.1, subds. (b), (c)(1).

8 Cal. Gov. Code, § 54960.1, subd. (c)(2).

9 Cal. Gov. Code, § 54960.1, subd. (c)(4).

10 *McKee v. Orange Unified School District* (2003) 110 Cal.App.4th 1310, 1318-1319.

11 *Cohan v. City of Thousand Oaks* (1994) 30 Cal.App.4th 547, 556, 561.

12 *Boyle v. City of Redondo Beach* (1999) 70 Cal.App.4th 1109, 1116-17, 1118.

13 Cal. Gov. Code, § 54960.2, subd. (a); Senate Bill No. 1003, Section 4 (2011-2012 Session).

14 Cal. Gov. Code, § 54960.2, subds. (a)(1), (2).

15 The legislative body may provide an unconditional commitment after the 30-day period. If the commitment is made after the 30-day period, however, the plaintiff is entitled to attorneys' fees and costs. Cal. Gov. Code, § 54960.2, subd. (b).

16 Cal. Gov. Code, § 54960.2, subd. (a)(4).

17 Cal. Gov. Code, § 54960.2, subd. (c)(2).

18 Cal. Gov. Code, § 54960.2, subd. (c)(1).

19 Cal. Gov. Code, § 54960.2, subd. (c)(3).

20 Cal. Gov. Code, § 54960.2, subd. (d).

21 Cal. Gov. Code, § 54960.2, subd. (e).

22 Cal. Gov. Code, § 54960, subd. (a).

23 *California Alliance for Utility Safety and Education (CAUSE) v. City of San Diego* (1997) 56 Cal.App.4th 1024; *Common Cause v. Stirling* (1983) 147 Cal.App.3d 518, 524; *Accord Shapiro v. San Diego City Council* (2002) 96 Cal.App.4th 904, 916 and fn.6.

24 *Kleitman v. Superior Court* (1999) 74 Cal.App.4th 324, 334-36.

25 Cal. Gov. Code, § 54960, subd. (b).

26 Cal. Gov. Code, § 54960, subd. (c).

27 *Los Angeles Times Communications, LLC v. Los Angeles County Board of Supervisors* (2003) 112 Cal. App.4th 1313, 1327-29 and cases cited therein.

28 Cal. Gov. Code, § 54960.5.

29 Cal. Gov. Code, § 54959. A misdemeanor is punishable by a fine of up to $1,000 or up to six months in county jail, or both (California Penal Code section 19). Employees of the agency who participate in violations of the Brown Act cannot be punished criminally under section 54959. However, at least one district attorney instituted criminal action against employees based on the theory that they criminally conspired with the members of the legislative body to commit a crime under section 54949.

30 Cal. Gov. Code, § 54952.6.

31 61 Ops.Cal.Atty.Gen. 283 (1978).

32 California Government Code section 1222 provides that "[e]very wilful omission to perform any duty enjoined by law upon any public officer, or person holding any public trust or employment, where no special provision is made for the punishment of such delinquency, is punishable as a misdemeanor."

33 The principle of statutory construction known as *expressio unius est exclusio alterius* supports the view that section 54959 is the exclusive basis for criminal liability under the Brown Act.

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REVISED 2011

Simple Rules of Parliamentary Procedure for the 21st Century

By Judge Dave Rosenberg

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About the Author

Dave Rosenberg is a Superior Court Judge in Yolo County. He has served as presiding judge of his court, and as presiding judge of the Superior Court Appellate Division. He also has served as chair of the Trial Court Presiding Judges Advisory Committee (the committee composed of all 58 California presiding judges) and as an advisory member of the California Judicial Council. Prior to his appointment to the bench, Rosenberg was member of the Yolo County Board of Supervisors, where he served two terms as chair. Rosenberg also served on the Davis City Council, including two terms as mayor. He has served on the senior staff of two governors, and worked for 19 years in private law practice. Rosenberg has served as a member and chair of numerous state, regional and local boards. Rosenberg chaired the California State Lottery Commission, the California Victim Compensation and Government Claims Board, the Yolo-Solano Air Quality Management District, the Yolo County Economic Development Commission, and the Yolo County Criminal Justice Cabinet. For many years, he has taught classes on parliamentary procedure and has served as parliamentarian for large and small bodies.

Table of Contents

About the Author ii

Introduction 2

Establishing a Quorum 2

The Role of the Chair 2

The Basic Format for an Agenda Item Discussion 2

Motions in General 3

The Three Basic Motions 3

Multiple Motions Before the Body 4

To Debate or Not to Debate 4

Majority and Super-Majority Votes 5

Counting Votes 5

The Motion to Reconsider 6

Courtesy and Decorum 7

Special Notes About Public Input 7

Introduction

The rules of procedure at meetings should be simple enough for most people to understand. Unfortunately, that has not always been the case. Virtually all clubs, associations, boards, councils and bodies follow a set of rules — *Robert's Rules of Order* — which are embodied in a small, but complex, book. Virtually no one I know has actually read this book cover to cover. Worse yet, the book was written for another time and for another purpose. If one is chairing or running a parliament, then *Robert's Rules of Order* is a dandy and quite useful handbook for procedure in that complex setting. On the other hand, if one is running a meeting of say, a five-member body with a few members of the public in attendance, a simplified version of the rules of parliamentary procedure is in order.

Hence, the birth of *Rosenberg's Rules of Order*.

What follows is my version of the rules of parliamentary procedure, based on my decades of experience chairing meetings in state and local government. These rules have been simplified for the smaller bodies we chair or in which we participate, slimmed down for the 21st Century, yet retaining the basic tenets of order to which we have grown accustomed. Interestingly enough, *Rosenberg's Rules* has found a welcoming audience. Hundreds of cities, counties, special districts, committees, boards, commissions, neighborhood associations and private corporations and companies have adopted *Rosenberg's Rules* in lieu of *Robert's Rules* because they have found them practical, logical, simple, easy to learn and user friendly.

This treatise on modern parliamentary procedure is built on a foundation supported by the following four pillars:

1. **Rules should establish order.** The first purpose of rules of parliamentary procedure is to establish a framework for the orderly conduct of meetings.
2. **Rules should be clear.** Simple rules lead to wider understanding and participation. Complex rules create two classes: those who understand and participate; and those who do not fully understand and do not fully participate.
3. **Rules should be user friendly.** That is, the rules must be simple enough that the public is invited into the body and feels that it has participated in the process.
4. **Rules should enforce the will of the majority while protecting the rights of the minority.** The ultimate purpose of rules of procedure is to encourage discussion and to facilitate decision making by the body. In a democracy, majority rules. The rules must enable the majority to express itself and fashion a result, while permitting the minority to also express itself, but not dominate, while fully participating in the process.

Establishing a Quorum

The starting point for a meeting is the establishment of a quorum. A quorum is defined as the minimum number of members of the body who must be present at a meeting for business to be legally transacted. The default rule is that a quorum is one more than half the body. For example, in a five-member body a quorum is three. When the body has three members present, it can legally transact business. If the body has less than a quorum of members present, it cannot legally transact business. And even if the body has a quorum to begin the meeting, the body can lose the quorum during the meeting when a member departs (or even when a member leaves the dais). When that occurs the body loses its ability to transact business until and unless a quorum is reestablished.

The default rule, identified above, however, gives way to a specific rule of the body that establishes a quorum. For example, the rules of a particular five-member body may indicate that a quorum is four members for that particular body. The body must follow the rules it has established for its quorum. In the absence of such a specific rule, the quorum is one more than half the members of the body.

The Role of the Chair

While all members of the body should know and understand the rules of parliamentary procedure, it is the chair of the body who is charged with applying the rules of conduct of the meeting. The chair should be well versed in those rules. For all intents and purposes, the chair makes the final ruling on the rules every time the chair states an action. In fact, all decisions by the chair are final unless overruled by the body itself.

Since the chair runs the conduct of the meeting, it is usual courtesy for the chair to play a less active role in the debate and discussion than other members of the body. This does not mean that the chair should not participate in the debate or discussion. To the contrary, as a member of the body, the chair has the full right to participate in the debate, discussion and decision-making of the body. What the chair should do, however, is strive to be the last to speak at the discussion and debate stage. The chair should not make or second a motion unless the chair is convinced that no other member of the body will do so at that point in time.

The Basic Format for an Agenda Item Discussion

Formal meetings normally have a written, often published agenda. Informal meetings may have only an oral or understood agenda. In either case, the meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:

First, the chair should clearly announce the agenda item number and should clearly state what the agenda item subject is. The chair should then announce the format (which follows) that will be followed in considering the agenda item.

Second, following that agenda format, the chair should invite the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the chair, a member of the body, a staff person, or a committee chair charged with providing input on the agenda item.

Third, the chair should ask members of the body if they have any technical questions of clarification. At this point, members of the body may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.

Fourth, the chair should invite public comments, or if appropriate at a formal meeting, should open the public meeting for public input. If numerous members of the public indicate a desire to speak to the subject, the chair may limit the time of public speakers. At the conclusion of the public comments, the chair should announce that public input has concluded (or the public hearing, as the case may be, is closed).

Fifth, the chair should invite a motion. The chair should announce the name of the member of the body who makes the motion.

Sixth, the chair should determine if any member of the body wishes to second the motion. The chair should announce the name of the member of the body who seconds the motion. It is normally good practice for a motion to require a second before proceeding to ensure that it is not just one member of the body who is interested in a particular approach. However, a second is not an absolute requirement, and the chair can proceed with consideration and vote on a motion even when there is no second. This is a matter left to the discretion of the chair.

Seventh, if the motion is made and seconded, the chair should make sure everyone understands the motion.

This is done in one of three ways:

1. The chair can ask the maker of the motion to repeat it;
2. The chair can repeat the motion; or
3. The chair can ask the secretary or the clerk of the body to repeat the motion.

Eighth, the chair should now invite discussion of the motion by the body. If there is no desired discussion, or after the discussion has ended, the chair should announce that the body will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.

Ninth, the chair takes a vote. Simply asking for the "ayes" and then asking for the "nays" normally does this. If members of the body do not vote, then they "abstain." Unless the rules of the body provide otherwise (or unless a super majority is required as delineated later in these rules), then a simple majority (as defined in law or the rules of the body as delineated later in these rules) determines whether the motion passes or is defeated.

Tenth, the chair should announce the result of the vote and what action (if any) the body has taken. In announcing the result, the chair should indicate the names of the members of the body, if any, who voted in the minority on the motion. This announcement might take the following form: "The motion passes by a vote of 3-2, with Smith and Jones dissenting. We have passed the motion requiring a 10-day notice for all future meetings of this body."

Motions in General

Motions are the vehicles for decision making by a body. It is usually best to have a motion before the body prior to commencing discussion of an agenda item. This helps the body focus.

Motions are made in a simple two-step process. First, the chair should recognize the member of the body. Second, the member of the body makes a motion by preceding the member's desired approach with the words "I move … "

A typical motion might be: "I move that we give a 10-day notice in the future for all our meetings."

The chair usually initiates the motion in one of three ways:

1. **Inviting the members of the body to make a motion,** for example, "A motion at this time would be in order."
2. **Suggesting a motion to the members of the body,** "A motion would be in order that we give a 10-day notice in the future for all our meetings."
3. **Making the motion.** As noted, the chair has every right as a member of the body to make a motion, but should normally do so only if the chair wishes to make a motion on an item but is convinced that no other member of the body is willing to step forward to do so at a particular time.

The Three Basic Motions

There are three motions that are the most common and recur often at meetings:

The basic motion. The basic motion is the one that puts forward a decision for the body's consideration. A basic motion might be: "I move that we create a five-member committee to plan and put on our annual fundraiser."

The motion to amend. If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: "I move that we amend the motion to have a 10-member committee." A motion to amend takes the basic motion that is before the body and seeks to change it in some way.

The substitute motion. If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: "I move a substitute motion that we cancel the annual fundraiser this year."

"Motions to amend" and "substitute motions" are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor, but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor, and substitute a new and different motion for it. The decision as to whether a motion is really a "motion to amend" or a "substitute motion" is left to the chair. So if a member makes what that member calls a "motion to amend," but the chair determines that it is really a "substitute motion," then the chair's designation governs.

A "friendly amendment" is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, "I want to suggest a friendly amendment to the motion." The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accepts the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them. This rule has practical value. More than three motions on the floor at any given time is confusing and unwieldy for almost everyone, including the chair.

When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed *first* on the *last* motion that is made. For example, assume the first motion is a basic "motion to have a five-member committee to plan and put on our annual fundraiser." During the discussion of this motion, a member might make a second motion to "amend the main motion to have a 10-member committee, not a five-member committee to plan and put on our annual fundraiser." And perhaps, during that discussion, a member makes yet a third motion as a "substitute motion that we not have an annual fundraiser this year." The proper procedure would be as follows:

First, the chair would deal with the *third* (the last) motion on the floor, the substitute motion. After discussion and debate, a vote would be taken first on the third motion. If the substitute motion *passed*, it would be a substitute for the basic motion and would eliminate it. The first motion would be moot, as would the second motion (which sought to amend the first motion), and the action on the agenda item would be completed on the passage by the body of the third motion (the substitute motion). No vote would be taken on the first or second motions.

Second, if the substitute motion *failed*, the chair would then deal with the second (now the last) motion on the floor, the motion to amend. The discussion and debate would focus strictly on the amendment (should the committee be five or 10 members). If the motion to amend *passed*, the chair would then move to consider the main motion (the first motion) as *amended*. If the motion to amend *failed,* the chair would then move to consider the main motion (the first motion) in its original format, not amended.

Third, the chair would now deal with the first motion that was placed on the floor. The original motion would either be in its original format (five-member committee), or if *amended*, would be in its amended format (10-member committee). The question on the floor for discussion and decision would be whether a committee should plan and put on the annual fundraiser.

To Debate or Not to Debate

The basic rule of motions is that they are subject to discussion and debate. Accordingly, basic motions, motions to amend, and substitute motions are all eligible, each in their turn, for full discussion before and by the body. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the chair that it is time to move on and take action.

There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. The following motions are not debatable (that is, when the following motions are made and seconded, the chair must immediately call for a vote of the body without debate on the motion):

Motion to adjourn. This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

Motion to recess. This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or an hour. It requires a simple majority vote.

Motion to fix the time to adjourn. This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. For example, the motion might be: "I move we adjourn this meeting at midnight." It requires a simple majority vote.

Motion to table. This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold." The motion can contain a specific time in which the item can come back to the body. "I move we table this item until our regular meeting in October." Or the motion can contain no specific time for the return of the item, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting. A motion to table an item (or to bring it back to the body) requires a simple majority vote.

Motion to limit debate. The most common form of this motion is to say, "I move the previous question" or "I move the question" or "I call the question" or sometimes someone simply shouts out "question." As a practical matter, when a member calls out one of these phrases, the chair can expedite matters by treating it as a "request" rather than as a formal motion. The chair can simply inquire of the body, "any further discussion?" If no one wishes to have further discussion, then the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the "question" as a formal motion, and proceed to it.

When a member of the body makes such a motion ("I move the previous question"), the member is really saying: "I've had enough debate. Let's get on with the vote." When such a motion is made, the chair should ask for a second, stop debate, and vote on the motion to limit debate. The motion to limit debate requires a two-thirds vote of the body.

NOTE: A motion to limit debate could include a time limit. For example: "I move we limit debate on this agenda item to 15 minutes." Even in this format, the motion to limit debate requires a two-thirds vote of the body. A similar motion is a *motion to object to consideration of an item.* This motion is not debatable, and if passed, precludes the body from even considering an item on the agenda. It also requires a two-thirds vote.

Majority and Super Majority Votes

In a democracy, a simple majority vote determines a question. A tie vote means the motion fails. So in a seven-member body, a vote of 4-3 passes the motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3, the motion still fails.

All motions require a simple majority, but there are a few exceptions. The exceptions come up when the body is taking an action which effectively cuts off the ability of a minority of the body to take an action or discuss an item. These extraordinary motions require a two-thirds majority (a super majority) to pass:

Motion to limit debate. Whether a member says, "I move the previous question," or "I move the question," or "I call the question," or "I move to limit debate," it all amounts to an attempt to cut off the ability of the minority to discuss an item, and it requires a two-thirds vote to pass.

Motion to close nominations. When choosing officers of the body (such as the chair), nominations are in order either from a nominating committee or from the floor of the body. A motion to close nominations effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

Motion to object to the consideration of a question. Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

Motion to suspend the rules. This motion is debatable, but requires a two-thirds vote to pass. If the body has its own rules of order, conduct or procedure, this motion allows the body to suspend the rules for a particular purpose. For example, the body (a private club) might have a rule prohibiting the attendance at meetings by non-club members. A motion to suspend the rules would be in order to allow a non-club member to attend a meeting of the club on a particular date or on a particular agenda item.

Counting Votes

The matter of counting votes starts simple, but can become complicated.

Usually, it's pretty easy to determine whether a particular motion passed or whether it was defeated. If a simple majority vote is needed to pass a motion, then one vote more than 50 percent of the body is required. For example, in a five-member body, if the vote is three in favor and two opposed, the motion passes. If it is two in favor and three opposed, the motion is defeated.

If a two-thirds majority vote is needed to pass a motion, then how many affirmative votes are required? The simple rule of thumb is to count the "no" votes and double that count to determine how many "yes" votes are needed to pass a particular motion. For example, in a seven-member body, if two members vote "no" then the "yes" vote of at least four members is required to achieve a two-thirds majority vote to pass the motion.

What about tie votes? In the event of a tie, the motion always fails since an affirmative vote is required to pass any motion. For example, in a five-member body, if the vote is two in favor and two opposed, with one member absent, the motion is defeated.

Vote counting starts to become complicated when members vote "abstain" or in the case of a written ballot, cast a blank (or unreadable) ballot. Do these votes count, and if so, how does one count them? The starting point is always to check the statutes.

In California, for example, for an action of a board of supervisors to be valid and binding, the action must be approved by a majority of the board. (California Government Code Section 25005.) Typically, this means three of the five members of the board must vote affirmatively in favor of the action. A vote of 2-1 would not be sufficient. A vote of 3-0 with two abstentions would be sufficient. In general law cities in

California, as another example, resolutions or orders for the payment of money and all ordinances require a recorded vote of the total members of the city council. (California Government Code Section 36936.) Cities with charters may prescribe their own vote requirements. Local elected officials are always well-advised to consult with their local agency counsel on how state law may affect the vote count.

After consulting state statutes, step number two is to check the rules of the body. If the rules of the body say that you count votes of "those present" then you treat abstentions one way. However, if the rules of the body say that you count the votes of those "present and voting," then you treat abstentions a different way. And if the rules of the body are silent on the subject, then the general rule of thumb (and default rule) is that you count all votes that are "present and voting."

Accordingly, under the "present and voting" system, you would **NOT** count abstention votes on the motion. Members who abstain are counted for purposes of determining quorum (they are "present"), but you treat the abstention votes on the motion as if they did not exist (they are not "voting"). On the other hand, if the rules of the body specifically say that you count votes of those "present" then you **DO** count abstention votes both in establishing the quorum and on the motion. In this event, the abstention votes act just like "no" votes.

How does this work in practice?
Here are a few examples.

Assume that a five-member city council is voting on a motion that requires a simple majority vote to pass, and assume further that the body has no specific rule on counting votes. Accordingly, the default rule kicks in and we count all votes of members that are "present and voting." If the vote on the motion is 3-2, the motion passes. If the motion is 2-2 with one abstention, the motion fails.

Assume a five-member city council voting on a motion that requires a two-thirds majority vote to pass, and further assume that the body has no specific rule on counting votes. Again, the default rule applies. If the vote is 3-2, the motion fails for lack of a two-thirds majority. If the vote is 4-1, the motion passes with a clear two-thirds majority. A vote of three "yes," one "no" and one "abstain" also results in passage of the motion. Once again, the abstention is counted only for the purpose of determining quorum, but on the actual vote on the motion, it is as if the abstention vote never existed — so an effective 3-1 vote is clearly a two-thirds majority vote.

Now, change the scenario slightly. Assume the same five-member city council voting on a motion that requires a two-thirds majority vote to pass, but now assume that the body **DOES** have a specific rule requiring a two-thirds vote of members "present." Under this specific rule, we must count the members present not only for quorum but also for the motion. In this scenario, any abstention has the same force and effect as if it were a "no" vote. Accordingly, if the votes were three "yes," one "no" and one "abstain," then the motion fails. The abstention in this case is treated like a "no" vote and effective vote of 3-2 is not enough to pass two-thirds majority muster.

Now, exactly how does a member cast an "abstention" vote? Any time a member votes "abstain" or says, "I abstain," that is an abstention. However, if a member votes "present" that is also treated as an abstention (the member is essentially saying, "Count me for purposes of a quorum, but my vote on the issue is abstain.") In fact, any manifestation of intention not to vote either "yes" or "no" on the pending motion may be treated by the chair as an abstention. If written ballots are cast, a blank or unreadable ballot is counted as an abstention as well.

Can a member vote "absent" or "count me as absent?" Interesting question. The ruling on this is up to the chair. The better approach is for the chair to count this as if the member had left his/her chair and is actually "absent." That, of course, affects the quorum. However, the chair may also treat this as a vote to abstain, particularly if the person does not actually leave the dais.

The Motion to Reconsider

There is a special and unique motion that requires a bit of explanation all by itself; the motion to reconsider. A tenet of parliamentary procedure is finality. After vigorous discussion, debate and a vote, there must be some closure to the issue. And so, after a vote is taken, the matter is deemed closed, subject only to reopening if a proper motion to consider is made and passed.

A motion to reconsider requires a majority vote to pass like other garden-variety motions, but there are two special rules that apply only to the motion to reconsider.

First, is the matter of timing. A motion to reconsider must be made at the meeting where the item was first voted upon. A motion to reconsider made at a later time is untimely. (The body, however, can always vote to suspend the rules and, by a two-thirds majority, allow a motion to reconsider to be made at another time.)

Second, a motion to reconsider may be made only by certain members of the body. Accordingly, a motion to reconsider may be made only by a member who voted in the majority on the original motion. If such a member has a change of heart, he or she may make the motion to reconsider (any other member of the body — including a member who voted in the minority on the original motion — may second the motion). If a member who voted in the minority seeks to make the motion to reconsider, it must be ruled out of order. The purpose of this rule is finality. If a member of minority could make a motion to reconsider, then the item could be brought back to the body again and again, which would defeat the purpose of finality.

If the motion to reconsider passes, then the original matter is back before the body, and a new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Courtesy and Decorum

The rules of order are meant to create an atmosphere where the members of the body and the members of the public can attend to business efficiently, fairly and with full participation. At the same time, it is up to the chair and the members of the body to maintain common courtesy and decorum. Unless the setting is very informal, it is always best for only one person at a time to have the floor, and it is always best for every speaker to be first recognized by the chair before proceeding to speak.

The chair should always ensure that debate and discussion of an agenda item focuses on the item and the policy in question, not the personalities of the members of the body. Debate on policy is healthy, debate on personalities is not. The chair has the right to cut off discussion that is too personal, is too loud, or is too crude.

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body.

Can a member of the body interrupt the speaker? The general rule is "no." There are, however, exceptions. A speaker may be interrupted for the following reasons:

Privilege. The proper interruption would be, "point of privilege." The chair would then ask the interrupter to "state your point." Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person's ability to hear.

Order. The proper interruption would be, "point of order." Again, the chair would ask the interrupter to "state your point." Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal. If the chair makes a ruling that a member of the body disagrees with, that member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

Call for orders of the day. This is simply another way of saying, "return to the agenda." If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair's determination may be appealed.

Withdraw a motion. During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if he or she wishes to make the motion, and any other member may make the motion if properly recognized.

Special Notes About Public Input

The rules outlined above will help make meetings very public-friendly. But in addition, and particularly for the chair, it is wise to remember three special rules that apply to each agenda item:

Rule One: Tell the public what the body will be doing.

Rule Two: Keep the public informed while the body is doing it.

Rule Three: When the body has acted, tell the public what the body did.

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Acknowledgment of Receipt and Statement of Commitment

I have received my copy of the City of Carpinteria's City Council Advisory Group Handbook. My signature below certifies that I understand and agree that it is my responsibility to read and abide by the policies and procedures contained in this Handbook. I further understand that the policies and procedures contained in this Handbook may be added to, deleted or changed by the City at any time.

As a member of a Carpinteria City Council Advisory Group, I agree to uphold the Rules of Conduct and Decorum specified in this Handbook.

I affirm that I have read and that I understand, accept, and support the City's Rules of Conduct and Decorum.

Please fill out the information below and sign and return this page to the City Clerk's Office.

_____ _____

Council Advisory Group Name *Position*

_____

Name

_____ _____

Signature *Date*

Agenda Section: Other Business
Agenda Item No.: 8
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

First Quarter Code Compliance Report for Fiscal Year 2025-26

STAFF RECOMMENDATION

Receive and file the First Quarter Code Compliance Report for Fiscal Year 2025–26.

BACKGROUND

The Code Compliance Division enforces local and state laws within the City of Carpinteria. Staffing includes one Code Compliance Supervisor and one Code Compliance Officer II, whose varied schedules generally provide coverage to the city seven days a week. Code Compliance staff work both proactively and in response to community-initiated requests to address zoning, building, homelessness, public nuisances, smoking restrictions, animal control, and parking regulations, within City limits. Code Compliance staff work in cooperation with all City Departments, the Sheriff's Office, and other outside agencies to resolve code-related issues and calls for service in an efficient and timely manner.

At the request of the City Council, Code Compliance staff provides a quarterly report summarizing the recent types and number of compliance efforts addressed by the Code Compliance division. Where appropriate or noteworthy, the quarterly report can be used to highlight current issue areas, trends (both positive and negative), or particularly significant cases that have been addressed.

Figure 1, below, provides the available means to contact Code Compliance staff. Contact via the City's service request portal (web link provided below) is the preferred method for filing a complaint or logging a request for service.

Figure 1. Code Compliance Contact Information

https://carpinteriaca.gov/servicerequest/		
David Hernandez	(805) 755-4418	davidh@carpinteriaca.gov
Henry Menendez	(805) 755-4413	henrym@carpinteriaca.gov

DISCUSSION

The following discussion and attached presentation (Attachment A) summarizes the reported Code Compliance activities for the first quarter (July through September) of the 2025-26 fiscal year. Starting this quarter, staff have transitioned to reporting on the fiscal year calendar. This organizational change will help to simplify tracking and reporting of Code Compliance activities as it relates to progress on City Council Strategic Plan goals and priorities.

Dozens of service requests are received monthly, in addition to code violations identified by Code Compliance staff during routine patrols. Those initial service requests and officer-initiated contacts that require further investigation or action by Code Compliance staff are logged as "cases." Code Compliance responds to and/or investigates each case to determine the appropriate course of action to best resolve these issues. Code Compliance staff logged **171 total cases opened this quarter, an increase of 17 from last quarter's 154 cases.** This quarter's caseload is summarized by type below and is graphically depicted in slide 3 of Attachment A:

Code Enforcement Topic Counts
For Date Period From 07/01/2025 Through 09/30/2025

Topic	Count
Parking	95
Animal Control Services	16
Zoning- Sign Regulations	13
Graffiti	12
Zoning	8
Public Nuisance	7
Homeless Contact	6
Health and Safety	4
Animal Violations	4
Street and Sidewalk Encroachments	3
Business Licensing	2
Public Parks and Beaches	1
Total	171

Code Compliance routinely patrols City streets and parks, monitoring for typical parking and animal-related code violations (e.g., 72-hour parking, off-leash dogs), as well as other violations like unpermitted signs, construction, and homeless encampments. The department also responds to service requests submitted online (GOGov - preferred and most efficient), as well as those that come in by email, phone, and in person. During the first quarter (Q1), the most common service requests and contacts were for Parking (95), Animal Control Services (16), and Sign Regulations (16). As detailed on slide 4 of

Attachment A, the 171 opened cases resulted in 153 recorded violations.[1] Specifically, in Q1, staff conducted 73 initial inspections, 60 follow-up inspections, and made 15 contacts. This resulted in addressing 81 time-limit parking violations, 10 Public Nuisance violations, issuance of 13 Notices to Abate Prohibited Signs, and issuing 10 notices to abate graffiti.

Slides 5 and 6 in Attachment A break down the way service requests are being generated and the types of requests that are being reported to the Code Compliance Division through the GOGov software.

In Q1, there were 192 community-initiated service requests. Members of the public can access the online service request portal both through the City's website and/or the City's smartphone app (search "Carpinteria" in the app store). The system allows for better tracking of requests, automatic notifications to requestors when service is complete, and even allows requestors to leave feedback on the quality of service provided. Public outreach to encourage utilization of the online service request system remains ongoing. Slide 7 in Attachment A shows public feedback received in Q1 from users of the online service request system; these survey results from the public are a great metric and can help guide improvements in how staff resolves various code compliance matters going forward.

Code Compliance cases, excluding parking and animal control-related compliance activities, are summarized in Slide 8 of Attachment A. These cases include zoning violations, graffiti, public nuisances, homeless contacts, and business license violations, among others.

Zoning compliance efforts include incidents like residents building without permits, unpermitted use of property, and businesses operating without a business license. When a violation is found to have occurred, several code compliance tools are used to gain voluntary compliance such as a "stop work order," "compliance order," or "notice of violation." If voluntary compliance is not gained, staff has the ability to issue Administrative Citations in the amount of $100, $200, and up to $500 per day for each day that a violation continues to exist. Staff opened **8 zoning cases** this quarter; 4 were resolved within the requested time frame, and 4 are currently going through the permitting process or working to gain compliance. Additionally, staff resolved **13 sign regulation violations.**

During the past quarter, Code Compliance staff received 30 noise complaints, 25 related to live entertainment at Island Brewing Company. The remaining 5 were related to other non-live entertainment noise complaints (e.g., construction activity, barking dogs, etc.). While these complaints are not formally logged as cases, they highlight an ongoing concern raised by a few households regarding live entertainment noise.

There were **6 contacts with people experiencing homelessness,** a slight reduction from last quarter, and still significantly down over past years. This reduction is believed to be partly attributable to the combined efforts of the Parks Division, Public Works Department, and Code Compliance staff, including contacts, outreach, and enforcement;

[1] Following the opening and investigation of a case, Code Compliance staff may find that a violation has not occurred or cannot be documented. In other cases, an open case may result in finding more than one violation. Accordingly, the number of cases and violations do not directly correlate.

which help reduce the number of violations. Also contributing to the reduction is the centralized location of the lunch program where service providers can assist helping people in need connect with a wide range of services. Typically, organizations like Good Samaritan, New Beginnings, Behavioral Wellness, and AmeriCorps attend weekly. Staff dedicates approximately 10 hours a month to attend meetings and trainings related to people experiencing homelessness, and/or doing outreach in the field and working with outside agencies who assist people in getting off the street and into housing. Staff's enforcement and outreach approach, along with connecting those in need to the providers previously listed, has seen a dramatic reduction in contacts this year.

Slides 9 (map) and 10 (photos) of Attachment A summarize the specific areas where Code Staff successfully abated (removed) gang-related graffiti during Q1.

There were **24 Health and Safety, Public Parks & Beaches, Animal Services, and Street and Sidewalk Encroachments** cases this quarter. These include public contacts for smoking in public, open containers, abandoned shopping carts, and others. To highlight some of our significant work this quarter:

- Beginning July 1st, the City's new multi-unit residences smoking ordinance went into effect. Code staff immediately investigated and resolved 2 complaints related to the new ordinance. Staff also proactively inspected several multi-unit residences to ensure compliance.

- Administrative citations were issued in September following the conclusion of investigations into two unlicensed short-term rental operators. In addition to fines assessed for each night of unlicensed short-term rental activity in the last year, the operators were also required to remit transient occupancy tax, plus penalties, for each booked stay. Eligibility for either operator to obtain a license is also suspended for one year.

In Q1, **509 parking tickets were issued, representing a potential $33,400 in fines, an increase from 476 tickets issued last quarter. 84 service requests were received for alleged 72-hour parking violations.** Certain areas of the city, such as neighborhoods with higher density housing, generate more service requests related to 72-hour parking violations. These areas may require increased monitoring and enforcement actions to gain compliance. Slides 11 of Attachment A break down the 476 issued parking citations by type of violation and location, with the vast majority attributed to: (1) parking in "no parking" areas; (2) 72-hour parking violations; and (3) registration violations.

Slide 12 provides a visual representation of all citations issued from 2023 to the current date (2025). The increase in citations issued during this period is attributed to the introduction of the online request portal. Total citation numbers for the 2025 calendar year are currently on track to match or exceed those of 2024.

Slide 13 of Attachment A shows the typical animal control-related contacts and/or service requests including off-leash reports, stray dogs, and disposal of dead animals. This quarter included **3 animal impounds, 4 off-leash contacts, 5 dog bite reports, and 1 dog placed in protective custody.** The City Dog License Program is a mandatory

program that requires all dogs 4 months and older to be licensed. The program aims to accomplish two goals: (1) To ensure all dogs are currently vaccinated. (2) Identification of lost or stolen dogs. Code Compliance staff routinely perform license checks when contacts are made for other animal violations like off-leash contacts, dog bites, and animal noise complaints. Residents can purchase a dog license by visiting City Hall during normal business hours with your current rabies vaccination record or visit one of our off-site partners. [2]

As a reminder, citizens who wish to volunteer to foster or walk our adoptable pets can go to the City's website to learn more about becoming a volunteer, or contact Code Compliance staff directly for questions on becoming a foster volunteer. If interested in adopting a pet, please see the Animal Control page of the city's website for information on currently available pets.[3] Code Compliance staff have also recently completed updates to the City's Animal Control webpage to provide enhanced resources for advertising and locating lost and found pets.[4]

POLICY CONSISTENCY

City Council Primary Goal #1 – Enhance Public Outreach, Education, and Transparency.

This report is intended to promote transparency by informing the City Council and the public about the services provided by the Code Compliance Division.

FINANCIAL CONSIDERATIONS

No financial analysis is included as a part of this report.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

No legal issues are presented as a part of this report.

OPTIONS

The City Council could provide feedback and/or additional direction to staff regarding future reports.

PRINCIPAL PARTIES EXPECTED AT MEETING

None.

ATTACHMENTS

Attachment A: Code Compliance First Quarter 2025-26 Fiscal Year Presentation

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[2] Animal Medical Clinic, 1037 Casitas Pass Rd. and Lemos Feed & Pet Supply, 4945 Carpinteria Ave.
[3] Please visit Carpinteria's Animal Care and Control page here: https://carpinteriaca.gov/city-hall/community-development/animal-care-and-control/
[4] The new Lost Pets webpage can be found at: https://carpinteriaca.gov/city-hall/community-development/animal-care-and-control/lost-pets/

Staff contact: David Hernandez, Code Supervisor
(805) 755-4418, DavidH@carpinteriaca.gov

Signature

Reviewed by: Nick Bobroff, Community Development Director
(805) 755-4407, NickB@carpinteriaca.gov

Signature

Reviewed by: Ryan Kintz, Assistant City Manager
(805) 755-4400, RyanK@carpinteriaca.gov

Signature

Reviewed by: Michael Ramirez, City Manager
(805) 755-4450, MichaelR@carpinteriaca.gov

Signature

ATTACHMENT A

Code Compliance First Quarter 2025-26 Fiscal Year Presentation

Code Compliance

FISCAL YEAR 2025-26

FIRST QUARTER REPORT

July. 1 – September 30, 2025

https://carpinteriaca.gov/service-request/

Code Compliance Supervisor	David Hernandez	(805) 755-4418	davidh@carpinteriaca.gov
Code Compliance Officer II	Henry Menendez	(805) 755-4413	henrym@carpinteriaca.gov

Code Enforcement Topic Counts

For Date Period From 07/01/2025 Through 09/30/2025

Topic	Count
Parking	95
Animal Control Services	16
Zoning- Sign Regulations	13
Graffiti	12
Zoning	8
Public Nuisance	7
Homeless Contact	6
Health and Safety	4
Animal Violations	4
Street and Sidewalk Encroachments	3
Business Licensing	2
Public Parks and Beaches	1
Total	171

Code Enforcement Action Counts
For Date Period From 07/01/2025 Through 09/30/2025

Action	Count
Case Notes	117
Inspection	73
Re-Inspection	60
Marked Vehicle	48
Notice of Violation	30
Re-marked Vehicle	19
Cited Vehicle	15
Contact	15
Vehicle Tow	11
Administration Citation	9
Other	6
Animal Bite Report	5
Administrative Citation	4
Animal Impound	3
Animal Nuisance First Notice	3
1st Animal Nuisance Compliant	3
DOA Removal	2
Invoice	1
Protective Custody	1
Site Clean Up	1
Animal Adoption	1
Quarantine	1
2nd Animal Nuisance Compliant	1
Total	**429**

Code Enforcement Violation Counts
For Date Period From 07/01/2025 Through 09/30/2025

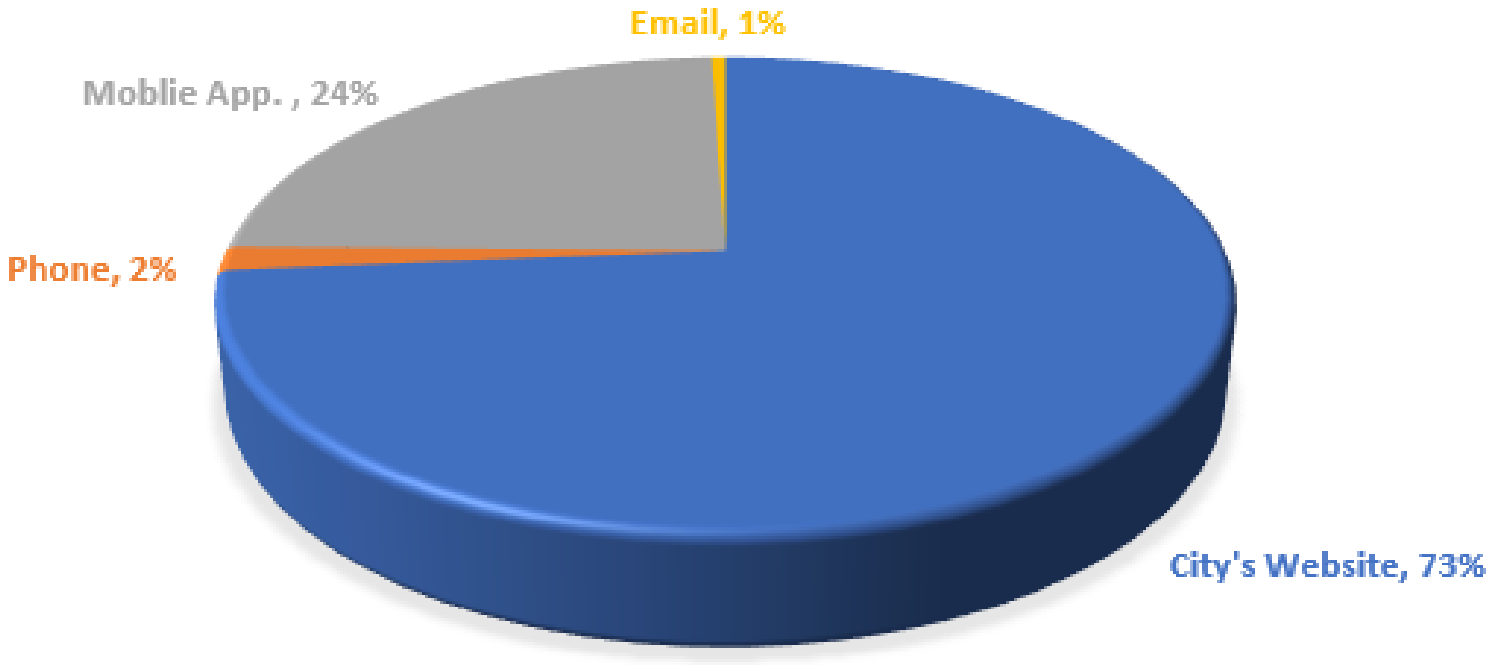
Violation	Count
Parking time limit.	81
Prohibited signs	13
Public nuisance defined	10
Notice to abate graffiti	10
Parking	4
Accessory structures	4
Dog license required	4
Animal Noise Nuisance	3
Dog leash required	3
Abandoned Vehicles	2
Signs requiring permit	2
Home occupation	2
General street and sidewalk obstructions	2
Prohibition of illegal discharges.	2
Commercial use of rights-of-way	2
Permit—Required when	2
Public and other places where smoking shall be prohibited	1
Public parks and beaches—Prohibited acts and exceptions	1
Animal control director—Hindering prohibited	1
Peddler's permit—Required	1
Smoking prohibited in multi-unit residences.	1
License and tax payment required	1
General regulations for all signs.	1
Total	**153**

Types of Requests Reported

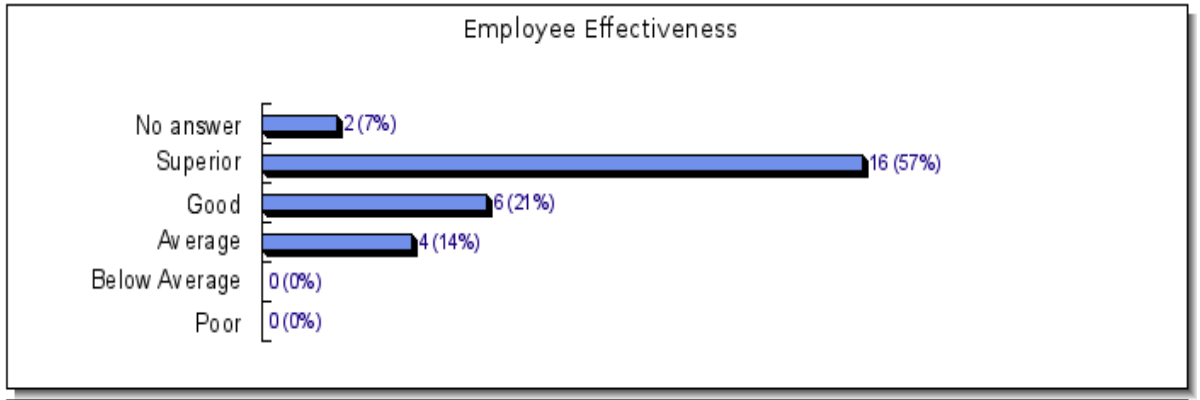
For Dates Period 07/01/2025 Through 09/30/2025

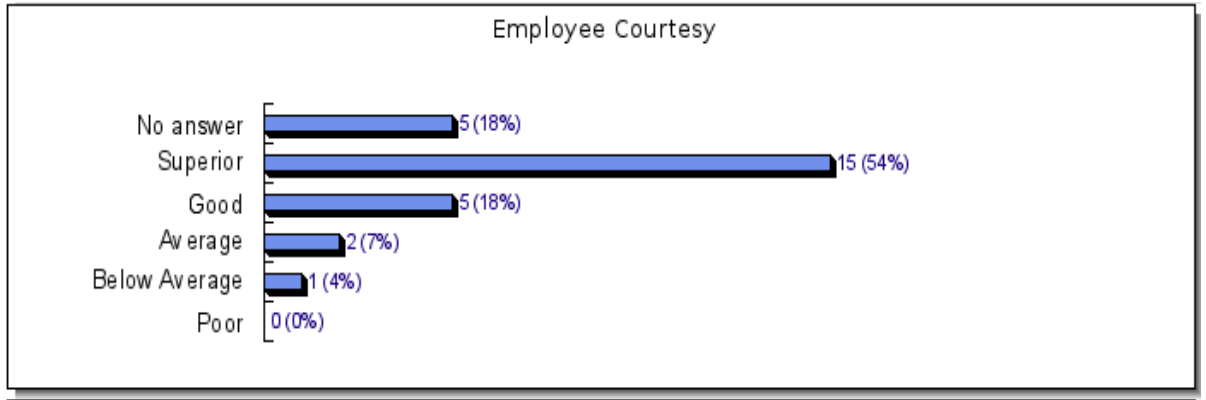
Topic	Count
Abandoned Vehicle	84
Animals	13
Building Inspection	9
Hazards/Safety Concerns- Any Location	1
Human Encampment	6
Illegal Dumping	1
Noise	30
Other Request	32
Overgrown Weeds	4
Permits	4
Short Term Rental Complaints	1
Signs	7
Total Requests	**192**

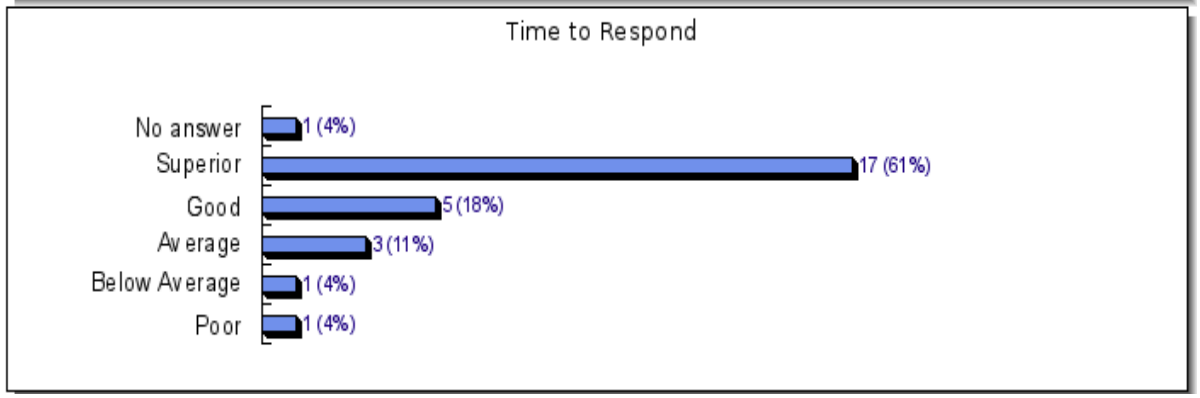
HOW REQUESTS ARE REPORTED - FOR DATE PERIOD FROM 07/01/2025 TROUGH 09/30/2025

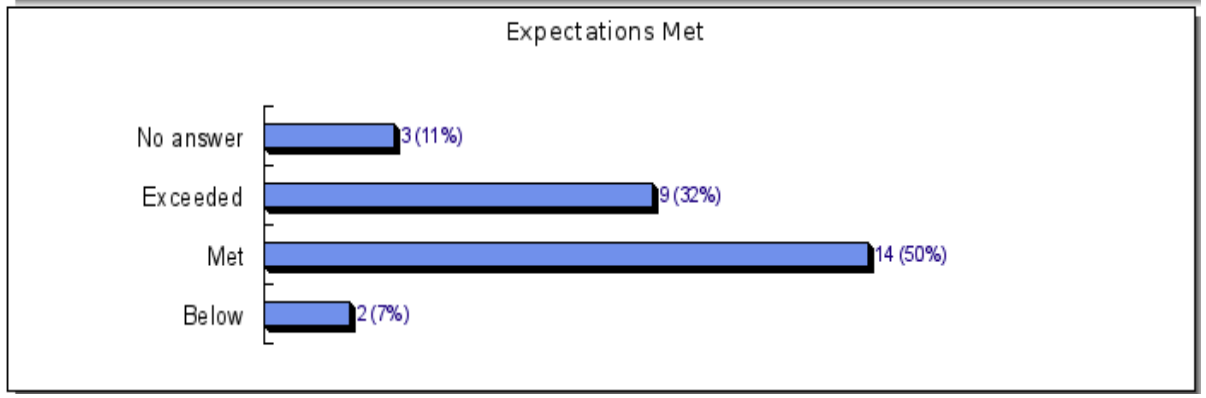


Customer Satisfaction Survey Results
For Date Period From 07/01/2025 Through 09/30/2025
28 Surveys filled out this time period. 187 Requests closed this time period with 185 surveys sent.









Total Code Cases Opened by Type

For Dates Period 07/01/2025 Through 09/31/2025

Topic	Count
Business Licensing	2
Graffiti	12
Health and Safety	4
Homeless Contact	6
Public Nuisance	7
Public Parks and Beaches	1
Street and Sidewalk Encroachments	3
Zoning	8
Zoning- Sign Regulations	13
Total	**56**

GRAFFITI Q1 2025
Carpinteria
Old Town
Via Real
US 101 Freeway
US 101
Carpinteria Avenue
Linden Avenue
Casitas Pass Road
Ninth Street
Seventh Street
Fifth Street
Fourth Street
Holly Avenue
Ash Avenue
Elm Avenue
Sandyland Road
Dorrance Way
Third Street
Maple Avenue
Walnut Avenue
Palm Avenue
Sixth Street
Eighth Street
Willow Place
Oak Avenue
Cactus Lane
Yucca Lane
Elm Lane
Sawyer Avenue
Church Lane
Vallecito Road
Ogan Road
Star Pine Road
Hales Lane
Cameo Road
Granada Way
El Portal Avenue
Camino Trillado
Jay Street
El Carro Park
Carpinteria Middle School
Carpinteria State Beach
Boardwalk Path
Franklin Creek
Santa Monica Creek
Carpinteria Creek
El Estero
Sandyland Cove
Avenue del Mar
Estero Street
Sandyland Cove Road
Up Santa Barbara Subdivision
Venice Lane
Via Latina
Camelia Circle
El Carro Lane
Aragon Drive
Chaney Avenue
Eleanor Drive
Sterling Avenue
Tomol Drive
Limu Drive
Linhere Drive
Malibu Drive
Nipomo Drive
Meadow View Lane
Cambridge Lane
Seacoast Way
Shemara Street
Plum Street
Cramer Road
Concha Loma Drive
87
87A
86A
86B

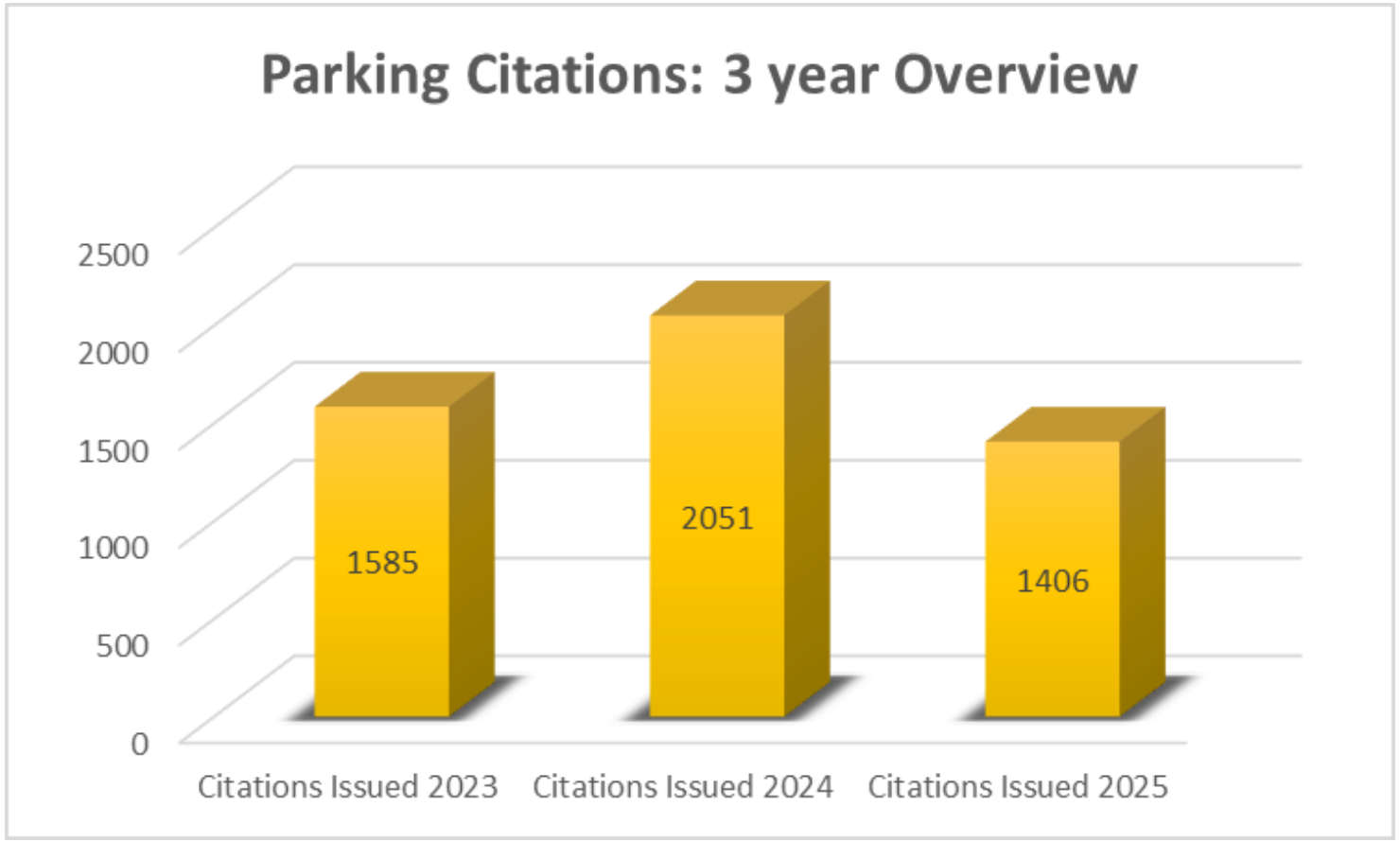
SOUTHSIDE CARPAS

SPEED LIMIT 30
SPEED CHECKED BY RADAR
Aug 8, 2025 1:06:36 PM

Total Citations Issued by Type

For Dates Period 07/01/2025 Through 09/30/2025

Violation Description	Violations Issued	Value
72 HOUR PARKING	126	$ 14,364
90-MINUTE PARKING	11	$ 418
BLOCKING BIKE LANES	2	$ 76
CURRENT TABS REQ (SIGN OFF REQ)	131	$ 4,323
DISPLAY FOR SALE	1	$ 38
DISPLAY OF VEH PLATES (SIGN OFF REQ)	11	$ 363
DOUBLE PARKIN	1	$ 38
FAILURE TO FOLLOW POSTED SIGN	18	$ 792
NO PARKING AREAS	99	$ 4,356
NO PARKING IN ALLEY	1	$ 38
PARKED IN CROSSWALK	1	$ 38
PARKED IN FRONT OF DRIVEWAY	2	$ 76
PARKED IN HANDICAPPED SPACE	1	$ 258
PARKED IN RED ZONE	5	$ 190
PARKED ON SIDEWALK	1	$ 38
PARKED W/IN 15 FT OF FIRE HYDRANT	1	$ 38
PARKED WITHIN 20 FEET OF A CROSSWALK	3	$ 114
PARKING IN A LOADING ZONE	1	$ 38
PASSENGER LOADING ZONE	9	$ 342
POSITION OF PLATES	1	$ 32
REGISTRATION REQUIED	40	$ 5,720
RIGHT SIDE PARALLEL PARK 18 INCHES	5	$ 190
T PRKG SINGLE SPACE REQUIRED	7	$ 266
TWO-HOUR PARKING	11	$ 494
VIOL/1 HR TRK PARKING IN RES ZONE	20	$ 760
Totals	509	$ 33,400


Parking Citations: 3 year Overview
2500
2000
1500
1000
500
0
1585
2051
1406
Citations Issued 2023
Citations Issued 2024
Citations Issued 2025

Animal Control by Type

For Dates Period 07/01/2025 Through 09/30/2025

Topic	Action Type	
Animal Violations	1st Animal Nuisance Compliant	3
Animal Violations	2nd Animal Nuisance Compliant	1
Animal Violations	Animal Nuisance First Notice	3
Animal Control Services	Animal Bite Report	5
Animal Control Services	Quarantine	5
Animal Control Services	Animal Impound	3
Animal Control Services	Protective Custody	1
Animal Violations	Off Leash Contact	4
Animal Control Services	DOA Removal	2
Animal Control Services	Inspection	2
Animal Control Services	Notice of Violation	1
Animal Control Services	Administration Citation	1
Totals		**31**

Agenda Section: Other Business
Agenda Item No.: 9
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Resolution establishing Citywide procedures for special benefit assessments under Proposition 218 and Government Code Section 53759.1 through 53759.2 (Assembly Bill 2257).

STAFF RECOMMENDATION

1. Adopt Resolution No. 6421 establishing procedures for compliance with Proposition 218 and Assembly Bill 2257 (Government Code §§ 53759.1 – 53759.2) for all current and future special benefit assessment proceedings administered under the Landscaping and Lighting Act of 1972 (Streets and Highways Code §§ 22500 et seq.), the Benefit Assessment Act of 1982 (Government Code §§ 54703 et seq.), and any other applicable assessment authority within the City of Carpinteria.

2. Authorize City Staff to apply these procedures to all Citywide assessment proceedings and any future Proposition 218 assessments, modifications, or rate adjustments.

Sample Motion:

I move that the City Council approve Resolution No. 6421 establishing procedures for compliance with Proposition 218 and Assembly Bill 2257 (Government Code §§ 53759.1 through 53759.2) for all current and future special benefit assessment proceedings and authorizing City Staff to apply these procedures to all Citywide assessment proceedings and any future Proposition 218 assessments, modifications, or rate adjustments.

(This motion requires a roll call vote.)

BACKGROUND

The City of Carpinteria levies and administers assessments under several State legislative acts, which may or does include the Benefit Assessment Act of 1982 and the Landscaping and Lighting Act of 1972, to fund the construction, maintenance, and operation of public improvements that provide direct, parcel-specific benefits throughout the City. These assessments support a range of essential services and improvements

such as landscaping, street lighting, storm drainage, flood protection, water conservation, and other public infrastructure that enhance community safety, aesthetics, and property value.

The Landscaping and Lighting Act of 1972 authorizes the City to form and maintain districts to fund the installation, maintenance, and servicing of landscaping, street trees, medians, parkway improvements, lighting, and related amenities that improve the visual character, safety, and livability of neighborhoods.

The Benefit Assessment Act of 1982 authorizes the City to levy assessments for flood protection, storm drainage, water quality, and similar improvements that reduce property-specific risk, preserve public infrastructure, and improve community resilience. These improvements include facilities such as storm drains, berms, or levees designed to provide measurable protection and benefit to assessed properties.

To ensure that all existing and future City assessments comply with current constitutional and statutory requirements, staff recommends adoption of uniform, Citywide procedures implementing Proposition 218 and Assembly Bill 2257 (AB 2257).

Proposition 218, approved by California voters in 1996, amended the State Constitution (Articles XIIIC and XIIID) to require that any new or increased assessment be supported by an Engineer's Report, demonstrate proportional special benefit, and be approved through a mailed property-owner ballot proceeding.

Assembly Bill 2257, effective January 1, 2025, expands these requirements by mandating that local agencies provide property owners the opportunity to submit written objections identifying substantive concerns before the close of the public hearing. The City is required to provide written responses to each timely objection as part of the public record.

Adopting Citywide procedures will create a consistent, transparent framework for administering all assessments in Carpinteria whether existing or newly formed under the 1972 and 1982 Acts, as well as any other applicable assessment authority, ensuring full compliance with Proposition 218 and AB 2257.

One Resolution (Attachment A) has been prepared to establish Citywide procedures for assessment compliance:

Attachment A – Resolution establishing Citywide procedures for special benefit assessments under Proposition 218 and Government Code Sections 53759.1 through 53759.2 (Assembly Bill 2257).

The Resolution includes the City's "Special Benefit Assessment Setting Procedures" that establish guidelines and procedures for conducting a property-owner ballot protest proceeding in compliance with Proposition 218 and implementing the exhaustion of administrative remedies requirements in Government Code Sections 53759.1 through 53759.2.

DISCUSSION

Adopting these procedures ensures consistency, transparency, and due-process compliance across all City assessment districts, including the BERM Benefit Assessment District.

Under the proposed resolution, the City will:

- Apply AB 2257 written-objection procedures to all assessment hearings under the 1982 and 1972 Acts and any other assessments governed by Proposition 218.
- Provide written responses to any timely, substantive objections as part of the Council's public hearing record.
- Require that property owners exhaust administrative remedies before filing litigation, consistent with AB 2257.
- Maintain uniform standards for mailed notices, ballots, and hearing procedures under Proposition 218.
- Document all compliance activities and maintain administrative records in accordance with State requirements.

POLICY CONSISTENCY

This action aligns with the City Council's Primary Goal #4: Maintain the Fiscal Sustainability of the City, as outlined in the FY 2025–27 Strategic Plan, by providing procedures for aligning the City's Proposition 218 property-owner protest ballot proceeding with the City's goal of modernizing outdated assessment structures and aligning assessed rates with actual service costs.

FINANCIAL CONSIDERATIONS

No appropriations needed at this time. Funding needed to bring this agenda item to the City Council is part of the Fiscal Year 2026 Budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

The proposed actions comply with Proposition 218 requirements for assessment increases and implement AB 2257 requirements for establishing an exhaustion of administrative remedies requirement. The City must follow Proposition 218, including the legally mandated property-owner protest ballot process to implement any new assessments. The City Attorney's Office has reviewed the draft Resolution and approved as to form.

OPTIONS

1. Approve the resolution establishing Citywide procedures for special benefit assessments under Proposition 218 and Government Code Sections 53759.1 through 53759.2 (Assembly Bill 2257).
2. Decline to approve the resolution and provide alternative direction to staff.

PRINCIPAL PARTIES EXPECTED AT MEETING

Willdan and CliffordMoss staff.

ATTACHMENTS

Attachment A: Resolution 6421

Staff contacts:

Ryan Kintz, Assistant City Manager
(805) 755-4400, ryank@carpinteriaca.gov

Signature

Stephon Downes, Management Analyst
(805) 755-44406; stephond@carpinteriaca.gov

Signature

Reviewed by:

Ryan Kintz, Assistant City Manager
(805) 755-4400, ryank@carpinteriaca.gov

Signature

Licette Maldonado, Administrative Services Director
(805) 755-4448; licettem@carpinteriaca.gov

Signature

Michael Ramirez, City Manager
(805) 755-4450; michaelr@carpinteriaca.gov

Signature

ATTACHMENT A

Resolution 6421

RESOLUTION NO. 6421

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA, CALIFORNIA, ESTABLISHING PROCEDURES FOR SPECIAL BENEFIT ASSESSMENTS UNDER PROPOSITION 218 AND GOVERNMENT CODE SECTIONS 53759.1 THROUGH 53759.2

WHEREAS, the City is authorized under several State legislative acts ("Legislative Act"), which may or does include the Benefit Assessment Act of 1982 and the Landscaping and Lighting Act of 1972, to establish special benefit assessment districts within the City's jurisdiction which may impose annual assessments on property owners who receive a special benefit from the services and improvements provided by the assessment districts. For the purpose of this resolution, an "assessment district" may refer to either a "district" or a "zone" within that district; and

WHEREAS, the City has established and manages assessment districts which confer special benefits upon properties within the geographical boundaries of the corresponding district zone; and

WHEREAS, following voter approval in November 1996 of "Proposition 218" (California Constitution Articles XIII C and XIII D; as it is implemented through Government Code sections 53750 through 53759.2, as well as relevant judicial interpretation), the City is required to comply with the requirements of Proposition 218 in order to establish a new or increased assessment. Provided, however, that any assessment district established prior to the effective date of Proposition 218 is exempt from compliance with Proposition 218 if the assessment is imposed exclusively to finance the capital costs or maintenance and operation expenses for improvements of existing assessment districts (see California Constitution Article XIII D, Section 5); and

WHEREAS, to the extent an existing assessment district was initially established in accordance with the relevant Legislative Act, and is either exempt from Proposition 218 or was initially formed in compliance with Proposition 218, the City is authorized to levy annual assessments without further compliance with Proposition 218 so long as the amount levied does not exceed the amount of the initially approved assessment; and

WHEREAS, under Proposition 218, a special benefit assessment is defined as "a levy or charge upon real property by an agency for a special benefit conferred upon the real property," and is subject to the requirements of California Constitution Article XIIID, Section 4. In general, the City may only establish a new assessment or increase an existing one if it:

> (1) complies with the requirements of the relevant Legislative Act authorizing the City to form an assessment district and levy assessments, which may require preparation of a resolution of initiation, a resolution of intention, and a resolution of formation, based on the analysis of an Engineer's Report;

(2) calculates the proposed assessment in accordance with Proposition 218, as described in this resolution;

(3) conducts a noticed public hearing before the City Council, as described in this resolution, and

(4) determines that a "majority protest" has not resulted from the ballot proceeding conducted in connection with the public hearing (a majority protest exists if the weighted ballots submitted in opposition to the proposed assessment exceed the weighted ballots submitted in favor, with the weights based on the proportional financial obligation of each property owner who submitted a ballot); and

WHEREAS, under Government Code sections 53759.1 and 53759.2 (known as "AB 2257"), the City may establish supplemental procedures for objecting property owners to exhaust administrative remedies, also described in this resolution, by which the City will take specified actions in response to any "timely written objection." Under this process, only an owner who submits a timely written objection will have a right to challenge a proposed increase in an assessment district through a legal proceeding. (These supplemental processes were authorized by Assembly Bill No. 2257, Chapter 561, Statutes of 2024, effective January 1, 2025.); and

WHEREAS, the purpose of this resolution is to establish and document the procedures the City will follow when considering proposed new or increased assessments, including compliance with Proposition 218 and the administrative remedy requirements set forth in AB 2257. These procedures are intended to provide property owners a meaningful opportunity to submit written objections to proposed new or increased assessments early in the assessment process, and to allow the City to address or resolve those objections prior to the City Council's final decision on whether to adopt a proposed new or increased assessment pursuant to Proposition 218; and

WHEREAS, this resolution establishes procedural steps the City will follow to implement the administrative remedies that property owners must exhaust under Government Code sections 53759.1 before initiating any legal action to challenge an assessment. In general, at least 45 days prior to a public hearing on a proposed new or increased assessment, the City will make the proposed assessment available to the public and will post the written basis for the proposed new or increased assessment on its website. During this period (for at least 45 days after notice of public hearing) any property owner may review the proposed assessment and submit a written objection specifying the grounds for alleging noncompliance with Proposition 218. The City will consider each timely written objection and provide a substantive written response before the close of the public hearing as described in section 5 of the Special Benefit Assessment Setting Procedures, attached hereto as Exhibit A; and

WHEREAS, for any new or increased assessment approved by the City implementing the procedures described in this resolution, a person or entity shall be prohibited from

bringing a judicial action or proceeding alleging noncompliance with Article XIII D of the California Constitution for such new or increased assessment, unless that person or entity has timely submitted to the City a written objection to that assessment that specifies the grounds for alleging noncompliance with Proposition 218; and

WHEREAS, the City Council hereby intends to adopt the exhaustion of administrative remedies procedure as outlined in Government Code section 53759.1, and the administrative record principles contained in Government Code section 53759.2.

NOW THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The City Council hereby adopts the Special Benefit Assessment Setting Procedures attached hereto as Exhibit "A," and incorporated herein by reference ("Special Benefit Assessment Setting Procedures"). The Special Benefit Assessment Setting Procedures explicitly incorporate and implement the requirements contained in Proposition 218 (including the Prop 218 Omnibus Implementation Act), and the procedures by which property owners are required to exhaust administrative remedies as set forth in Gov't Code § 53759.1, subdivision (c).

SECTION 2. For any assessment district adopted or approved by the City implementing the procedures described in this resolution, a person or entity shall be prohibited from bringing a judicial action or proceeding alleging noncompliance with Article XIII D of the California Constitution for that assessment unless that person or entity has timely submitted to the City a written objection to the assessment that specifies the grounds for alleging noncompliance with Proposition 218, as provided below.

SECTION 3. The City Council hereby adopts the administrative record principles contained in Government Code section 53759.2.

SECTION 4. This resolution will take effect immediately upon adoption and will apply to any proposed new or increased assessments of which notice is provided in accordance with this resolution.

SECTION 5. The City Council authorizes City Manager or designee to take such other and additional actions as may be reasonably necessary to implement the purpose of this resolution and implement the exhaustion of administrative remedies procedure adopted herein.

SECTION 6. The City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED on the 10th day of November, 2025, by the following vote:

AYES: COUNCILMEMBER(S)

NOES: COUNCILMEMBER(S)

ABSENT: COUNCILMEMBER(S)

ABSTAIN: COUNCILMEMBER(S)

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on November 10, 2025.

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Shreck, LLP acting as
City Attorney of the City of Carpinteria

EXHIBIT “A” TO RESOLUTION NO. 6421

Special Benefit Assessment Setting Procedures

These "Special Benefit Assessment Setting Procedures" ("Procedures") describe the processes that will be followed by the City of Carpinteria ("City") in establishing any new or increased special benefit assessments, as summarized in the Resolution No. 6421. The Special Benefit Assessment Setting Procedures include compliance with Proposition 218 (including the consideration of "assessment ballots" from record owners) as well as the procedures for exhausting administrative remedies under Government Code section 53759.1 (including the consideration of "written objections" from record owners).

1. Overview of Exhaustion Procedure

If the City publishes a notice of public hearing identifying procedures for property owners to submit written objections (described in Section 4, below),[1] the City will follow the "exhaustion procedure" set forth herein, to be conducted concurrently with the Proposition 218 process, for the City Council's consideration of any proposed new or increased assessment. This exhaustion procedure shall be conducted in accordance with "Proposition 218" (California Constitution Article XIII D; as it is implemented by the Legislature at Government Code section 53750 et seq., and as it has been interpreted by judicial decisions), and the particular procedures set forth in Government Code section 53759.1. The exhaustion procedure provides an opportunity for record owners to submit a "timely written objection" to identify substantive bases for asserting that a proposed assessment does not comply with Proposition 218. A "record owner" may be referred to in these Procedures as the "owner" or "property owner." The "record owner" shall include any tenant who is directly liable to pay the assessment.

a. City staff will post these Procedures on the City's internet website, and the Proposition 218 public hearing notice mailed to all record owners will prominently incorporate a notice of the internet website and these Procedures.

b. The mailed public hearing notice will identify the date and time by which timely written objections must be submitted to the City, and the date will be no less than 45 calendar days after the notice is mailed to record owners.

c. City staff will review timely written objections and prepare written responses providing the substantive basis for retaining or altering the proposed assessment in response to the written objections. City staff will present its written responses to the City Council prior to the close of the public hearing for the Proposition 218 protest hearing, and the City Council will review to determine whether action is needed in response to the written objections or written responses.

[1] If the City publishes a notice of public hearing that does not identify procedures for property owners to submit written objections , the City will conduct the public hearing in compliance with Proposition 218.

d. Following the City Council's review and response to timely written objections and written responses, it is within the discretion of the City Council to proceed with considering assessment ballots to determine whether a majority protest was submitted in accordance with Proposition 218; and, if there is no majority protest, to then consider approval of the proposed assessment, as described herein.

e. **Rate Challenger Must Exhaust Administrative Remedies.** No claim, suit for damages, suit for injunctive relief, petition for writ of mandamus, or administrative or judicial proceeding shall be brought against the City (including the City Council, or its employees, officers, or designees) regarding a challenge to a proposed new or increased assessment unless the challenging party first exhausts its administrative remedies by complying with these Procedures and submits to the City a timely written objection.

2. Notice of Proposition 218 Public Hearing and Initiating Exhaustion Procedure

Prior to approving or imposing any new or increased assessment, the City Council will consider and approve a resolution of initiation and a resolution of intention, supported by an engineer's report, in addition to any additional requirements in relevant statutory provisions. The engineer's report shall be prepared by a registered professional engineer certified by the State of California, and it shall provide evidence and describe how the improvements and/or services funded by the assessments confer special benefits on parcels subject to the assessment, as well as describing any general benefits.

The resolution of intention shall include a notice of public hearing to consider the proposed assessment, and the City will mail the public hearing notice to each record owner no later than 45 days prior to the public hearing. Provided, however, if the public hearing notice incorporates the exhaustion of administrative remedies procedure (set forth in Procedure Section 2(b)), the City may incorporate additional time for the notice of public hearing in order to allow a reasonable time for the City to prepare written responses to any timely written objections (as an example, if the public hearing notice is mailed 60 days prior to the hearing date, that would allow the City 15 days to prepare written responses prior to the close of the public hearing).

a. **Content of Public Hearing Notice.** The public hearing notice will include the content, and be mailed to each record owner with an assessment ballot, as outlined below. The envelope containing the notice and ballot will include, on its face, in at least 16-point bold type and in substantially the following form, the statement: "OFFICIAL BALLOT ENCLOSED." The notice will include:

   i. The total proposed assessment for the entire district.

   ii. The proposed assessment for the record owner's parcel.

iii. The duration of the assessment; e.g., "If approved, the assessment will be collected annually, until the City Council determines that the assessment is no longer necessary."

iv. The reason for the assessment. This includes the improvements to be built and/or maintained or the services to be provided.

v. The basis upon which the amount of the proposed assessment was calculated. For example, provide the formula used to calculate the assessment on each parcel, and the data specific to parcel use to calculate its assessment.

vi. Public hearing date, time, and location. The hearing must take place no earlier than 45 days from the date the notice is mailed.

vii. An assessment ballot that includes the City's address for receipt of the ballot, a place where the person submitting the ballot may indicate the person's name and sign the ballot, a reasonable identification of the parcel subject to the assessment, and a clear indication that the ballot is submitted either in support of or in opposition to the proposed assessment. The assessment ballot shall be in a form that conceals its contents once it is sealed by the person submitting the ballot.

viii. A summary of the procedures for the completion, return, and tabulation of the assessment ballots, along with an assessment ballot. (See Sections 4 and 6 of these Procedures.)

ix. A statement that the assessment shall not be imposed if the ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment, with ballots weighted according to the proportional financial obligation of the affected property.

x. All information required for the exhaustion of administrative remedies requirements, as set forth in Section 2(b) of these Procedures.

xi. How members of the public may obtain additional information regarding the proposed new or increased assessment, or any relevant procedures (including these Procedures), including a link to information that is available on the City's internet website or by requesting information via email, telephone, or in person.

b. **Posting Exhaustion Procedures for Written Objections on City's Website.** If the City chooses to follow the exhaustion procedure for written objections, concurrently with mailing the public hearing notice, the City will post on its internet website the written basis for the proposed assessment (particularly including a copy of the Resolution of Initiation, Resolution of

Intention, and Engineer's Report) and a link to the Proposition 218 public hearing notice. The mailed public hearing notice (under Section 2(a) of these Procedures) will be supplemented with the following prominently displayed information:

i. The "deadline" (date and time) by which a "timely written objection" must be submitted to the City. The deadline will be no earlier than 45 days after the City mails to property owners the notice of the public hearing.

ii. The location to which written objections must be submitted to the City via mail, email, fax, or personal delivery.

iii. All substantive requirements for submitting a written objection. The record owner must comply with the requirements set forth in Section 3 of these Procedures, below, including specifying the grounds on which the owner alleges the proposed new or increased assessment does not comply with Proposition 218.

iv. Prominently identify that any person's failure to submit a timely written objection bars any right of that person to challenge the proposed new or increased fee through a legal proceeding.

c. **Mailing Public Hearing Notice.** The City will mail the public hearing notice to each record owner of a parcel that is subject to payment of the new or increased assessment. The notice shall be mailed to owner's address shown on the last equalized property tax assessment roll.

i. There is a rebuttable presumption that the most recent equalized property tax assessment roll of the Santa Barbara County Recorder is sufficient evidence of the record owner of each parcel. A person may rebut the presumption by providing to the City written proof of ownership.

ii. The City Clerk, or designee, may certify by affidavit the proper mailing of notices described in these Procedures, and any such affidavit shall constitute conclusive proof of mailing in the absence of fraud.

iii. Failure of any person to receive notice shall not invalidate the hearing or its results.

3. Requirements for Submitting Timely Written Objections

In order for a record owner to submit a timely written objection, the objection must:

a. Be received by the City at the location identified on the public hearing notice, no later than the deadline identified on the public hearing notice. The

deadline may be no earlier than 45 days after the City mails to record owners the notice of public hearing.

b. Be in writing submitted via mail, email, fax, or personal delivery (1) identifying the name of the record owner, and the street address or assessor's parcel number (or other clear identification) of the property subject to the assessment; (2) identifying the street address to which the City may send its written responses to timely submitted written objections; and (2) signed by the record owner, or otherwise identifying that the record owner submitted the written objection, subject to verification by the City.

c. Specify the grounds for alleging the proposed assessment does not comply with Proposition 218. The grounds must identify (i) the substantive requirement of Proposition 218, and (ii) the reason the proposed assessment does not comply with that requirement. It is not a legally sufficient written objection under these Procedures to simply claim that a proposed assessment does not comply with Proposition 218, unless the written objection includes an explanation of the factual basis for the claim (the relevant provision of Proposition 218, and how that provision is not satisfied by the proposed assessment). For any proposed new or increased assessment, relevant substantive requirements of Proposition 218 include:

   i. Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

   ii. Identify the special benefit derived by each identified parcel in relationship to the entirety of the City's costs of providing public improvements or maintenance and operation.

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

   iv. Only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel.

   v. Parcels within the geographical boundaries of an assessment that are owned by a governmental agency are not exempt from the assessment unless the City demonstrates by clear and convincing evidence that the governmental agency receives no special benefit.

d. Any submitted written objection shall be a public record, except to the extent the City determines that the public interest served by not disclosing clearly outweighs the public interest served by disclosure under Government Code section 7922.000. As a general rule, the City finds there is a substantial public interest in not disclosing written objections to protect the integrity of the process described herein during the time that: (A) written objections are still being submitted and (B) prior to the time that the Brown Act meeting

agenda is posted (e.g., at least 72 hours before a regular meeting under Government Code section 54954.2).

4. Requirements for Submitting Assessment Ballots

a. In order for a record owner to submit a timely assessment ballot, to be considered as a part of the Proposition 218 protest hearing described in Section 6, below, it must:

i. Be received by the City at the location identified on the public hearing notice, no later than the close of the public testimony portion of the public hearing. Ballots received after that deadline, even if postmarked earlier, cannot be counted or accepted.

ii. Be on the form of assessment ballot provided by the City with the public hearing notice, with an identification of the parcel that is subject to the assessment and the annual assessment proposed for the parcel. Provided, however, at any time prior to the close of the public hearing, any owner may request a replacement assessment ballot from the City Clerk.

iii. Clearly identify the name of the record owner submitting the ballot, be signed by the record owner, and clearly identify that the ballot is either (A) in opposition to the proposed assessment or (B) in favor of the proposed assessment.

iv. The assessment ballot shall be in a form that conceals its contents once it is sealed by the person submitting the ballot to the City.

v. A record owner may withdraw a ballot only if the withdrawal is submitted in writing by the record owner clearly indicating an intent to withdraw for an identified property, and it is received by the City at the location (and no later than the time) for submitting ballots. After a ballot is withdrawn, a record owner may submit a new or replacement ballot in accordance with the requirements of these Procedures. No other modification to a ballot may be made.

b. Record owners of multiple parcels may submit one assessment ballot for each parcel owned within the boundaries of the proposed assessment district.

c. More than one record owner of the same parcel may submit an assessment ballot, subject to an allocation of the vote for that parcel in accordance with Section 6 of these Procedures. A record owner may request a proportional assessment ballot from the City Clerk to facilitate the allocation of the vote among multiple owners.

d. The City Clerk shall take custody of all submitted written objections and assessment ballots.

e. Assessment ballots will remain sealed and will not be opened or tabulated before the close of the public hearing. The assessment ballots will be public records during and after tabulation. The assessment ballot proceeding is not an election or voting for purposes of Article II of the California Constitution or the Elections Code.

5. City's Response to Timely Written Objections

a. At the close of the written objection period, City staff shall review timely written objections and shall prepare written responses to the written objections. The City's written response will include: (i) the grounds on which the objection is (or is not) resulting in amendments to the proposed new or increased assessment; and (ii) an explanation of the substantive basis for retaining or altering the proposed new or increased assessment.

b. Prior to the public meeting that was specified in the public hearing notice described in Section 2 of these Procedures, City staff shall mail written responses to timely submitted written objections to the street address provided on any timely submitted written objection.

c. City staff shall present the written responses to the City Council at the public meeting that was specified in the public hearing notice described in Section 2 of these Procedures.

d. In accordance with the Brown Act, the public will be provided an opportunity to address the City Council prior to the Council's action related to the timely written objections and written responses. (See Government Code section 54954.3(a).)

e. In accordance with Government Code section 53759.1(d), the City Council shall: (1) first exercise its legislative discretion in considering timely written objections and written responses, and determine for the proposed assessment district whether further review, clarification, or reduction is needed for the proposed assessment, and then (2) determine whether to proceed with opening and counting assessment ballots to determine if there is a majority protest under Proposition 218.

6. Conducting the Proposition 218 Protest Public Hearing

a. The City Council will open the public hearing and consider all evidence presented during the hearing including the public hearing notice and all documents referenced therein (particularly including the engineer's report), all written objections, written responses, and any testimony, documents, or information presented during the public hearing.

b. Prior to closing the public hearing, the City Council will request if there are any additional written ballots to be submitted to (or withdrawn from) the City.

c. The City Council will then close the public hearing and request the City Clerk to unseal and tabulate the assessment ballots in public view. The City Clerk shall tabulate the number of ballots submitted, and not withdrawn, in support of and in opposition to the proposed assessment.

   i. In the event that more than one of the record owners of an identified parcel submits an assessment ballot, the amount of the proposed assessment to be imposed upon the identified parcel shall be allocated to each ballot submitted in proportion to the respective record ownership interests or, if the ownership interests are not shown on the record, as established to the satisfaction of the City by documentation provided by those record owners.

   ii. A majority protest exists only if the ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.

   iii. If the City Clerk determines that additional time is needed to tabulate assessment ballots, the City Council shall recess or continue the public meeting to provide sufficient time for the City Clerk to complete the tabulation.

   iv. If the City Clerk determines that there is a majority protest, the City shall not impose the new or increased assessment.

   v. If the City Clerk determines that there is not a majority protest, the City Council shall continue its deliberations and take action on the proposed new or increased assessment.

   vi. The City Clerk's determinations under these Procedures shall be the final determination of the City subject to appropriate judicial review. This shall include the City Clerk's determinations that: (a) the assessment ballot complies with the requirements of these Procedures; or (b) a majority protest has (or has not) been submitted for the proposed assessment.

7. Further revisions or amendments to these Procedures

These Procedures may be revised or amended as necessary by the City Manager or designee. A revised copy of the procedures will be posted to the City's website as outlined by Section 1(a) of these Procedures.

Agenda Section: Other Business
Agenda Item No.: 10
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Resolutions of Intention related to the formation of Carpinteria Landscape Maintenance District No. 2025-1 and the levy of assessments commencing Fiscal Year 2026/27.

STAFF RECOMMENDATION

1. Approve Resolution No. 6422 initiating proceedings to form Carpinteria Landscape Maintenance District No. 2025-1 and directing the preparation and filing of the Engineer's Report.

2. Approve Resolution No. 6423 declaring the City's intention to form Carpinteria Landscape Maintenance District No. 2025-1; preliminarily approving the Engineer's Report; ordering that a property-owner protest ballot proceeding be conducted pursuant to Proposition 218; and setting the date, time, and place for the public hearing.

Sample Motion:

I move that the City Council: (1) approve Resolution No. 6422 initiating proceedings to form Carpinteria Landscape Maintenance District No. 2025-1 and directing preparation and filing of the Engineer's Report; and (2) approve Resolution No. 6423 declaring the City's intention to form the district, preliminarily approving the Engineer's Report, ordering a Proposition 218 property-owner ballot proceeding, and setting the date, time, and place for the public hearing.

(This motion requires a roll call vote.)

BACKGROUND

Assessment Districts

An assessment district is a local financing mechanism authorized under the California Landscaping and Lighting Act of 1972 that allows cities to fund public improvements and ongoing maintenance services that provide direct and measurable special benefits to properties within a defined boundary. Property owners within the district pay an annual

levy, collected via the property tax roll, that is legally restricted for use only on the improvements and services identified in the Engineer's Report for that district.

Assessment districts are based on the principle of fairness and transparency: properties that receive a special benefit from public improvements pay a proportional share of the cost, as required by Proposition 218 (Article XIII D of the California Constitution). Typical services funded by assessment districts and completed in public landscaped areas include:

- **Reduction of wildfire risk** through brush, weed, and other vegetation management
- **Regular removal of litter, trash, and debris,** which otherwise may enter storm drains and coastal waters
- Maintenance and replacement of **street trees**
- **Upkeep of landscaped medians**, parkways, and entry corridors
- **Maintenance** of irrigation systems, utilities, and plantings in landscaped areas
- Sidewalk, curb, and gutter repair related to **tree-root or landscape impacts**
- **Public right-of-way beautification**

Without a dedicated assessment district, these neighborhood-facing services must compete for limited general fund and special revenue sources already prioritized for public safety, transportation infrastructure, and essential city operations. As a result, maintenance may be deferred, leading to:

- **Increased tree (tree and branch falls) and wildfire hazards** due to deferred pruning or removals
- **Accumulation of trash and debris** that diminishes neighborhood character and property values
- **Reduction in the urban forest and tree canopy**
- **Greater liability exposure** from damaged sidewalks and trip hazards
- **Higher long-term costs** from emergency or reactive maintenance rather than planned upkeep

Assessment districts provide a reliable and transparent funding source that protects neighborhood maintenance from budget cuts while aligning the cost of services with the properties that receive a special benefit from the services and improvements. General municipal revenues—such as sales tax, transient occupancy tax, property tax allocations, and special revenue funds—are already constrained and were not designed to provide long-term funding for localized improvement services. Assessment revenue ensures that local service levels can be maintained without diverting limited General Fund dollars away from citywide priorities.

When an assessment district is formed, an Engineer's Report determines how much special benefit each parcel within the district receives from the services and improvements. Assessments are allocated proportionally to reflect that special benefit. For example, a large commercial parcel may pay more than a single-family residence because it receives greater special benefit from the services and improvements provided by the district.

This framework has been used by cities statewide, including Carpinteria, to fund local maintenance needs when other revenue sources are no longer sufficient or sustainable.

Existing Assessment District No. 3

In 1985, the City of Carpinteria formed Lighting, Landscaping, and Right-of-Way Improvement District No. 3 (District No. 3) through Resolution No. 1474 to create a dedicated funding source for right-of-way maintenance services. Prior to its formation, the City lacked sufficient resources to adequately maintain street trees, landscaped areas, sidewalks, curbs, and gutters.

District No. 3 was established with a $30 per-parcel assessment, generating approximately $200,000 annually to fund essential maintenance activities. The district replaced Street Lighting District No. 2, although street lighting continues to be funded separately through Street Lighting District No. 1.

The district covers the entire city, and assessments are levied on a parcel-by-parcel basis based on land use and service needs. However, the passage of Proposition 218 in 1996 prohibited increasing assessments without voter approval. As a result, District No. 3 revenues have remained frozen at approximately $200,000 per year for nearly 30 years, despite significant increases in labor, materials, and contract service costs.

This long-term funding limitation has resulted in recurring annual deficits and increasing reliance on subsidies from other City funds, prompting the need to evaluate a new assessment structure that aligns revenues with service demands.

Need to Replace and Modernize Existing Assessment District

As noted above, Proposition 218 prohibits local governments from increasing assessments without receiving approval through a property owner ballot proceeding. As a result, annual assessment revenue for the City's existing Lighting, Landscaping, and Right-of-Way Improvement District No. 3 has remained frozen at approximately $200,000 per year for nearly 30 years.

During this same period, service costs and maintenance demands have increased significantly, driven by three major factors:

1. **Inflation –** Cumulative inflation from 1985 to 2025 is approximately 201%, according to the U.S. Bureau of Labor Statistics. In today's dollars, the District would need to collect more than $600,000 annually just to retain the purchasing power it had in 1985.
2. **Aging Infrastructure –** Much of the public landscape and right-of-way system—street trees, medians, irrigation systems, sidewalks—is now 30–40 years old and requires more intensive maintenance and higher-cost replacements.
3. **Increased Service Footprint –** Since 1985, Carpinteria has grown. New public landscaping has been installed, new neighborhoods have been developed, and the City now maintains nearly 3,000 public street trees—significantly more than at the time of original district formation.

Since the late 1990s, District No. 3 expenditures have exceeded revenues every year, creating persistent structural deficits. To maintain basic service levels, the City has relied on subsidies from the General Fund, Measure A, Measure X, Gas Tax, and other revenues—greatly exceeding $200,000 annually. Today, maintaining landscaped areas within the public right-of-way requires approximately $1.15 million annually.[1] These subsidies now strain the City's ability to fund other priorities, including street repairs, traffic safety projects, and facility maintenance.

While voter-approved Measures X (2018) and B (2024) increased general revenues, those funds have been absorbed by rising public safety costs, inflationary pressures, and new community services such as the Carpinteria Community Library and expanded senior programs. Continuing to backfill District operations with discretionary funds is no longer sustainable and diverts funding from core City priorities.

Establishing a new, Proposition 218-compliant assessment district would modernize the City's funding structure by providing a transparent, legally compliant mechanism that aligns assessed rates with the actual cost of providing right-of-way maintenance services.

The new district would:

- Establish a dedicated and legally restricted funding source for right-of-way maintenance;
- Reduce reliance on Measure A, Measure X, and General Fund subsidies;
- Allocate costs in proportion to the special benefits received by each parcel within the district; and
- Include an annual inflation adjustment to prevent future funding erosion.

Staff recommends that the City Council initiate proceedings to replace the existing Lighting, Landscaping, and Right-of-Way Improvement District No. 3 with Carpinteria Landscape Maintenance District No. 2025-1. Approval of the recommended actions will also authorize a property-owner protest ballot proceeding to allow property owners to

[1] This amount has been calculated by the Engineer's Report for Carpinteria Landscape Maintenance District No. 2025-1 (Attachment C)

decide whether to fund continued right-of-way landscaping, street tree maintenance, and related services.

Two resolutions (Attachments A and B) have been prepared to initiate formation of the new assessment district:

- **Attachment A** – Resolution Initiating Proceedings: Directs preparation and filing of the Engineer's Report and officially begins the process to form Carpinteria Landscape Maintenance District No. 2025-1 in accordance with the Landscaping and Lighting Act of 1972.

- **Attachment B** – Resolution of Intention: Declares the City Council's intent to form the District, preliminarily approves the Engineer's Report, and orders the property-owner protest ballot proceeding required by Proposition 218. This resolution also sets the date, time, and place of the public hearing at which ballots will be tabulated.

Attachment C is the Engineer's Report, which defines the district boundary, identifies the improvements and services to be funded, explains the assessment methodology and proportionality findings required by Proposition 218, and establishes the maximum annual assessment rates.

DISCUSSION

To support the City Council's primary goal to maintain the fiscal sustainability of the City, as outlined in the FY 2025–27 Strategic Plan, the City is pursuing targeted initiatives to align long-term funding with service demands. As part of this direction, the City Council specifically called for modernizing outdated assessment structures to ensure maintenance services are funded equitably by the properties that benefit from them and reduce reliance on discretionary General Fund subsidies. Formation of Carpinteria Landscape Maintenance District No. 2025-1 is consistent with this Council priority by establishing a sustainable, voter-approved funding model for right-of-way maintenance citywide.

In advancement of this City Council goal, the City commissioned preparation of an Engineer's Report that describes the formation of a new assessment district—Carpinteria Landscape Maintenance District No. 2025-1—in accordance with the California Landscaping and Lighting Act of 1972 and Proposition 218. The Engineer's Report was prepared by Willdan Financial Services, a consulting firm with more than 60 years of experience assisting California public agencies with assessment engineering, municipal finance, and district formation. The new District is designed to:

- Establish a stable, parcel-based funding source for right-of-way landscaping, public street trees, and related improvements citywide.

- Apportion costs equitably based on parcel type and level of benefit received using the Equivalent Benefit Unit (EBU) method.

- Provide transparency and fairness by separating special benefits to property owners (85% of costs) from general benefits to the public (15% of costs) and assessing only those costs attributable to special benefits as consistent with Proposition 218.

- Include an Assessment Range Formula allowing annual adjustments for inflation (capped at 6%) to maintain long-term service levels without requiring repeated ballot proceedings.

The Engineer's Report identifies approximately $1.15 million in annual costs to maintain the City's public landscaping, medians, parking lot landscaping, trails, and almost 3,000 public street trees. Of this, $172,130 (15%) is attributed to general benefit and funded by the City from non-assessment sources. The balance, $975,401 (85%), represents special benefit costs to be recovered from assessments. After adding required operational reserves and capital replacement funds, the total levy is $1,110,154, equating to a maximum rate of $165.76 per Equivalent Benefit Unit (EBU).

As shown in Table 1 below, assessments will vary by parcel type, number of units, and size:

Table 1. Proposed Assessment Structure by Land Use Category

Parcel Type	**Assessment Method**	**Example EBU Calculation**
Single-Family Residential	1.00 EBU per parcel	$165.76/year
Multi-Family Residential	0.65 EBU per dwelling unit (cap 50 EBUs)	Varies by number of units
Non-Residential	5.0 EBUs per acre (cap 50 EBUs)	Varies by acreage
Vacant Parcels	20% of developed rate	Varies by developed rate
Exempt Parcels	0.00 EBUs	No assessment

Although formation of the new District would increase annual costs for most parcels, it would establish a voter-approved funding mechanism to help ensure the City can

maintain service levels, help sustain neighborhood quality, and avoid further diversion of limited discretionary revenues. The District would also support community objectives such as reducing wildfire risk through vegetation management, helping prevent trash and debris from entering storm drains and coastal waters, maintaining clean and safe streetscapes, and preserving the City's urban forest and landscaped corridors.

Consistent with Proposition 218, formation of the District requires approval through a property-owner protest ballot proceeding. Ballots will be mailed to property owners. A public hearing is scheduled for March 9, 2026, at which ballots will be tabulated, weighted by the property-owner's proportional financial obligation. If a majority protest exists (ballots opposing outweigh ballots in favor, weighted by assessment), proceedings will be abandoned. If no majority protest exists, Council may adopt the Engineer's Report, confirm the District boundaries and levy, and establish the new District.

The attached resolutions and Engineer's Report have been prepared for the Council's consideration and use in initiating proceedings to form the District, including the property-owner protest ballot proceeding incorporating the City's "Special Benefit Assessment Setting Procedures," discussed below.

Additionally, AB 2257, effective January 1, 2025, codifies Government Code §§ 53759.1 and 53759.2, which authorizes public agencies to implement an exhaustion of administrative remedies requirement in the context of Proposition 218 proceedings and specifies the scope of a Court's review of the administrative record if the local agency complies with certain specified requirements. If these requirements are met by the local agency, any party wishing to preserve their right to legally challenge the Assessment after its adoption is required to submit a written objection regarding a proposed assessment during the property-owner protest ballot proceeding and by a specified deadline not less than 45 days after mailing of the ballot and notice pursuant to Proposition 218. Failure to do so with preclude a party from filling a legal challenge to the assessment. To implement this requirement, the local agency is required, among other things, to prepare written responses to the timely submitted objections and present them to the local agency governing body, which will make certain specified determinations prior to the close of the Proposition 218 proceeding. This process runs concurrently with the Proposition 218 property-owner protest ballot proceeding and does not impact a property owner's ability to submit a protest pursuant to Proposition 218.

In Resolution No. 6421, the City adopted procedures to implement the requirements of AB 2257, "Special Benefit Assessment Setting Procedures," which the City may follow concurrently with the Proposition 218 property-owner protest ballot proceeding if it chooses to implement an exhaustion of remedies requirement for challenging the legality of an assessment district.

POLICY CONSISTENCY

This action aligns with the City Council's Primary Goal #4: Maintain the Fiscal Sustainability of the City, as outlined in the FY 2025–27 Strategic Plan, by modernizing outdated assessment structures to align assessed rates with actual service costs.

FINANCIAL CONSIDERATIONS

No appropriations needed at this time. Funding needed to bring this agenda item to the City Council is part of the Fiscal Year 2026 Budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

The proposed actions comply with the Landscaping and Lighting Act of 1972 and Proposition 218 requirements for assessment increases. The City must follow Proposition 218, including the legally mandated property-owner ballot process to implement any new assessments. The City Attorney's Office has reviewed the draft Resolutions and approved as to form.

OPTIONS

1. Approve the resolutions to initiate formation of the Carpinteria Landscape Maintenance District No. 2025-1 and conduct the required ballot proceeding.

2. Decline to approve the resolutions and provide alternative direction to staff.

PRINCIPAL PARTIES EXPECTED AT MEETING

Willdan and CliffordMoss staff.

ATTACHMENTS

Attachment A: Resolution 6422
Attachment B: Resolution 6423
Attachment C: Engineer's Report, Formation of Carpinteria Landscape Maintenance District No. 2025-1

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Signature

ATTACHMENT A

Resolution 6422

RESOLUTION NO. 6422

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA, CALIFORNIA INITIATING PROCEEDINGS FOR THE FORMATION OF THE LANDSCAPE MAINTENANCE DISTRICT NO. 2025-1; AND DIRECTING THE PREPARATION AND FILING OF AN ENGINEER'S REPORT RELATED THERETO, PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

WHEREAS, the City Council of the City of Carpinteria ("City Council") pursuant to the provisions of the Landscaping and Lighting Act of 1972, Division 15, Part 2 of the California Streets and Highways Code ("Act"), desires to initiate proceedings for the formation of an assessment district within the City of Carpinteria ("City") to be known and designated as the Landscape Maintenance District No. 2025-1 ("District"), and to levy and collect annual assessments for the District commencing in fiscal year 2026/2027 to pay for the continued operation, maintenance and servicing of landscaping improvements and appurtenant facilities related thereto; and

WHEREAS, pursuant to Chapter 2, Article 1, Section 22585 of the Act, proceedings for the formation of an assessment district shall be initiated by resolution and that resolution shall generally describe the proposed improvements, describe the proposed assessment district and specify a distinctive designation for the district, and order the engineer to prepare and file a report in accordance with Article 4 (commencing with Section 22565) of Chapter 1 of the Act; and

WHEREAS, the City has retained Willdan Financial Services ("Willdan") as the Assessment Engineer for the purpose of assisting with the formation of the District, the establishment of annual assessments, and to prepare and file a report with the City Clerk concerning the formation of Landscape Maintenance District No. 2025-1 and the proposed annual levy of assessments in accordance with the Act and the provisions of the California Constitution Article XIIID (the "Constitution").

N**OW, THEREFORE, BE IT RESOLVED** as follows:

SECTION 1. That the foregoing recitals are true and correct; and

SECTION 2. That, subject to compliance with Proposition 218 (California Constitution Article XIIID), the City proposes to form the Landscape Maintenance District No. 2025-1 incorporating all lots and parcels of land within the City of Carpinteria; and to levy and collect annual assessments for the District commencing in fiscal year 2026/2027 to pay for the operation, maintenance, and servicing of landscaping and appurtenant facilities related thereto; and

SECTION 3. The proposed improvements and services for the District as identified in the Engineer's Report, include but are not limited to medians, parkways, curbs, gutters, benches signs, and sidewalks within public rights-of-ways within the boundaries of the City; the maintenance and servicing of local and arterial street trees

located throughout the City; and other related appurtenant facilities within the District that have been dedicated to the City for maintenance.

SECTION 4. In accordance with Chapter 2, Article 1, Section 22586 of the Act, the City Council hereby directs the Assessment Engineer to prepare and file with the City Clerk an Engineer's Report concerning the formation of the District; the improvements and services connected therewith and the annual levy of assessments commencing with the fiscal year 2026/2027, in accordance with Chapter 1, Article 4 (commencing with Section 22565) of the Act. The Assessment Engineer is further ordered to prepare the report for fiscal year 2025/2026 in accordance with Division 15, Part 2 of the Streets and Highways Code, “Landscaping and Lighting Act of 1972” of the State of California, to reflect the benefit determination outlined above; and

SECTION 5. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED on the 10th day of November, 2025, by the following vote:

AYES: COUNCILMEMBER(S)

NOES: COUNCILMEMBER(S)

ABSENT: COUNCILMEMBER(S)

ABSTAIN: COUNCILMEMBER(S)

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on November 10, 2025.

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____

Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Shreck, LLP acting as
City Attorney of the City of Carpinteria

ATTACHMENT B

Resolution 6423

RESOLUTION NO. 6423

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA, DECLARING THE CITY'S INTENTION TO FORM THE LANDSCAPE MAINTENANCE DISTRICT NO. 2025-1; INTENTION TO LEVY AND COLLECT ANNUAL ASSESSMENTS RELATED THERETO COMMENCING FISCAL YEAR 2026/2027, PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE; AND CALLING FOR A PROPERTY OWNER PROTEST BALLOT PROCEEDING, TO SUBMIT TO THE QUALIFIED PROPERTY OWNERS THE QUESTION OF LEVYING SUCH ASSESSMENTS AND ESTABLISHING AN ASSESSMENT RANGE FORMULA FOR SAID DISTRICT PURSUANT TO THE PROVISIONS OF THE CALIFORNIA CONSTITUTION, ARTICLE XIIID

WHEREAS, the City Council of the City of Carpinteria ("City Council"), pursuant to provisions of the Landscaping and Lighting Act of 1972 being Division 15, Part 2 of the California Streets and Highways Code ("Act"), did by previous Resolution, initiate proceedings for the formation of an assessment district within the City of Carpinteria ("City") to be known and designated as the Landscape Maintenance District No. 2025-1 ("District"), and to levy and collect annual assessments for the District commencing in fiscal year 2026/2027 to pay for the operation, maintenance, and servicing of landscaping improvements and appurtenant facilities related thereto; and

WHEREAS, the Assessment Engineer has prepared and filed an Engineer's Report with the City Clerk regarding the formation of the District and the levy of annual assessments connected therewith commencing in fiscal year 2026/2027 (beginning July 1, 2026 and ending June 30, 2027), pursuant to Section 22586 of the Act, and said report has been presented to the City Council and is incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. That the foregoing recitals are true and correct; and

SECTION 2. The Engineer's Report as presented consists of the following:

2a.) The Plans and Specifications which describe the boundaries of the District, and the improvements associated therewith that provide special benefits to the parcels therein; and,

2b.) The Method of Apportionment that details the method of calculating proportional special benefit and the annual assessment obligation for each affected parcel; and,

2c.) The Estimate of Costs including the calculation of the assessments and the estimated annual funding (Budget) required for the annual maintenance, servicing, and operation of the landscaping and appurtenant improvements and specifically the costs associated with the improvements determined to be of special benefit to parcels within the District, establishing the proposed

maximum assessments and the assessments for fiscal year 2026/2027; and,

2d.) The Assessment Range Formula (Annual Inflationary Adjustment) to be applied to the proposed Maximum Assessment Rates per Equivalent Benefit Unit in subsequent fiscal years. The proposed Maximum Assessments including the Assessment Range Formula shall be presented to the property owner(s) of record in a protest ballot proceeding pursuant to the California Constitution Article XIIID; and,

2e.) A District Diagram outlining the boundaries of the District for fiscal year 2025/2026; and,

2f.) An Assessment Roll containing the proposed Maximum Assessment and levy of assessment for fiscal year 2026/2027 for each Assessor Parcel Number currently identified within the District; and,

SECTION 3. The City Council hereby approves the Engineer's Report on a preliminary basis as submitted or amended by direction of this City Council, and orders said Report to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection, and by reference the Engineer's Report is made part of this resolution; and,

SECTION 4. The City Council hereby declares its intention to (i) form the assessment district to be known and designated as the Landscape Maintenance District No. 2025-1 pursuant to Chapter 2, Article 1 of the Act, (ii) establish said District with benefit zones pursuant to Section 22574 of the Act, and (iii) levy and collect annual assessments against parcels of land within the District commencing with fiscal year 2025/2026 in accordance with the Act and the provisions of the California Constitution Article XIIID; and,

The City Council further declares its intention to conduct a public hearing regarding this district formation and the proposed levy of new assessments pursuant to the provisions of the Act and the California Constitution Article XIIID and thereby calls for a property-owner protest balloting proceeding related thereto. The City Council finds that the public's best interest requires such action and levy of assessments; and,

SECTION 5. The City Council hereby finds that the territory within the proposed District as identified in the Engineer's Report consists of and includes those lots, parcels and subdivisions of land that will receive special benefits from the improvements to be provided; and,

SECTION 6. The proposed improvements and services for the District as identified in the Engineer's Report, include but are not limited to medians, parkways, curbs, gutters, benches signs, and sidewalks within public rights-of-ways within the boundaries of the City; the maintenance and servicing of local and arterial street trees

located throughout the City; and other related appurtenant facilities within the District that have been dedicated to the City for maintenance.

SECTION 7. The City Council hereby determines that to provide the improvements described in Section 6 of this resolution, it is necessary to levy and collect assessments against lots and parcels within the District commencing in fiscal year 2026/2027. The Engineer's Report referred to in Section 2 of this resolution establishes the proposed maximum assessments for the District including the annual inflationary adjustment to the maximum assessment rates; and the assessments necessary to provide for the annual operation, administration, services and maintenance of the improvements commencing in fiscal year 2026/2027; and,

SECTION 8. Pursuant to California Constitution Article XIIID, an assessment ballot proceeding is hereby called on the matter of confirming the proposed new assessments for the District. The ballots and notices so authorized shall be distributed by first class mail to the property owners of record as of the last County equalized roll not less than 45 days prior to the public hearing, and each property owner may return the ballot by mail or in person to the City Clerk not later than the conclusion of the public hearing for this matter; and,

SECTION 9. In Resolution No. 6421 and pursuant to AB 2257 (effective January 1, 2025) and Proposition 218, the City Council adopted procedures implementing an exhaustion of administrative remedies requirement for challenging the assessment under the California Constitution (referred to as "Special Benefit Assessment Setting Procedures") and hereby authorizes the implementation of the Special Benefit Assessment Setting Procedures for Landscape Maintenance District No. 2025-1; and,

SECTION 10. The City Council hereby authorizes and directs the City Clerk or their designee to prepare and mail notice of the Public Hearing; and in the same or separate mailing, mail the property owner protest ballot(s) to the subject property owner regarding the proposed levy of assessments and the assessment range formula outlined in the Engineer's Report, for return receipt prior to the date and time of the public hearing set forth in this resolution. The notice of the Public Hearing shall comply with the Special Benefit Assessment Setting Procedures adopted in Resolution No. 6421; and,

SECTION 11. The City Council hereby declares its intention to conduct a public hearing concerning the District, the improvements, and the levy of assessments and in accordance with Section 22587(e) and 22588 of the Act, notice is hereby given that on Monday, March 9, 2026 at 5:30 PM, the City Council will hold a public hearing for the District and the levy and collection of assessments related thereto commencing in fiscal year 2026/2027, or as soon thereafter as feasible. The public hearing will be held in the City Council Chambers, located at 5775 Carpinteria Avenue, Carpinteria, at the time so fixed. At the public hearing, all interested persons shall be afforded the opportunity to hear and be heard; and,

SECTION 12. The property-owner protest ballot proceeding conducted for the District shall constitute the property owner's approval or rejection of the annual levy of assessments and assessment range formula. The property owner may return the ballot by mail or in-person to the City Clerk, not later than the conclusion of the public hearing tentatively scheduled for March 9, 2026. After the close of the public hearing, pursuant to Section 4, Sub-Section 4(e) of the California Constitution, the City or designated party shall tabulate the ballots returned to determine if majority protest exists. The ballots shall be weighted according to the proportional financial obligation of the affected property. Majority protest exists if, upon the conclusion of the hearing, weighted ballots submitted in opposition to the assessment exceed the weighted ballots submitted in favor of the assessment; and, any interested person may file a written protest with the City Clerk prior to the conclusion of the hearing, or having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection, and protest by a property owner shall contain a description sufficient to identify the property owned by such property owner. At the public hearing, all interested persons shall be afforded the opportunity to hear and be heard; and,

SECTION 13. The City Clerk or their designee is hereby authorized and directed to give notice of such Public Hearing as provided by law.

SECTION 14. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED on the 10th day of November 10, 2025, by the following vote:

AYES: COUNCILMEMBER(S)

NOES: COUNCILMEMBER(S)

ABSENT: COUNCILMEMBER(S)

ABSTAIN: COUNCILMEMBER(S)

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on November 10, 2025.

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Shreck, LLP acting as
City Attorney of the City of Carpinteria

ATTACHMENT C

Engineer's Report,
Formation of Carpinteria Landscape Maintenance District No. 2025-1

CITY OF CARPINTERIA

Engineer's Report

Proposed Formation of Carpinteria Landscape Maintenance District No. 2025-1

Fiscal Year 2025/2026

Intent Meeting: November 10, 2025

Public Hearing: March 9, 2026

CITY OF CARPINTERIA
5775 CARPINTERIA AVE
CARPINTERIA, CA 93013

WILLDAN

Engineer's Report Affidavit

City of Carpinteria

Formation of
Carpinteria Landscape Maintenance District No. 2025-1
Establishment of Annual Assessments

City of Carpinteria
County of Santa Barbara, State of California

This Engineer's Report ("Report") and the enclosed descriptions, improvements, budget, diagram, and assessments outline the proposed formation of Carpinteria Landscape Maintenance District No. 2025-1, which incorporates each lot and parcel of land that will receive a special benefit from the proposed improvements of said district, as the same existed at the time this Report was prepared and presented as part of the Resolution of Intention packet for the consideration of the City Council of the City of Carpinteria. Reference is hereby made to the Santa Barbara County Assessor's Parcel Number maps for a detailed description of the lines and dimensions of each lot and parcel within the District. The undersigned respectfully submits the enclosed Report.

Dated this _____ day of _____, 2026.

Willdan
Assessment Engineer
On Behalf of the City of Carpinteria

By: _____

Stacee Reynolds
Principal Consultant

By: _____

Tyrone Peter
PE # C 81888

Table of Contents

INTRODUCTION 1

Overview 1
Ballot Proceedings 1
Report Content 2
DISCLAIMER 3

PART I — PLANS AND SPECIFICATIONS 4

Description of the District 4
Public Landscape 4
Public Street Trees 5
Excluded Private Improvements 5

PART II — METHOD OF APPORTIONMENT 6

Legislative Authority and Provisions 6
1972 Act 6
California Constitution 6
Proposition 218 Benefit 7
Special Benefits 7
General Benefit 8
Assessment Allocation and Methodology 9
Rationale for Equivalent Benefit Approach 9
Quantitative Measurement of EBU Assignments 11
Equivalent Benefit Unit Classifications 12

PART III — ESTIMATE OF COSTS 14

Calculation of Assessment per Equivalent Benefit Unit (EBU) 14
Budget Establishing the Maximum Assessment Rate 15
Assessment Range Formula 15

PART IV — DISTRICT DIAGRAM 17

District Diagram 18

PART V — ASSESSMENT ROLL 19

APPENDIX 20

Introduction

Overview

Pursuant to the provisions of the Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (hereafter referred to as the "1972 Act"), and in compliance with the substantive and procedural requirements of Article XIIID of the California State Constitution (hereafter referred to as the "California Constitution"), the City Council of the City of Carpinteria, County of Santa Barbara, State of California (hereafter referred to as "City"), proposes to form a special benefit assessment district designated as:

Carpinteria Landscape Maintenance District No. 2025-1

(hereafter referred to as "District"), which includes the parcels that will receive special benefits from the District Improvements, including the ongoing operation, maintenance, and servicing of those improvements. This Engineer's Report (hereafter referred to as "Report") has been prepared in connection with the formation of the District and the proposed levy and collection of annual assessments beginning in Fiscal Year 2026/2027, as required pursuant to Chapter 1, Article 4 of the 1972 Act.

The City proposes to form the District and to levy and collect annual assessments on the County of Santa Barbara (herein referred to as "County") tax roll commencing in Fiscal Year 2026/2027. The purpose of the District is to provide a stable funding source for the maintenance, operation, and administration of the public landscape areas and public street trees that provide special benefits to parcels within the City. The improvements and assessments described herein are consistent with the provisions of the Landscaping and Lighting Act of 1972 and the substantive and procedural requirements of Article XIIID of the California Constitution.

To adequately fund and sustain the District Improvements, the City has determined that it is appropriate and in the public interest to establish and annually levy assessments on the parcels within the District to recover the estimated costs of providing these services. These costs include, but are not limited to, regular maintenance and servicing of the District Improvements, incidental expenses associated with operation and administration, and the collection of funds for reserves, capital improvements, and periodic repair or rehabilitation projects as authorized by the 1972 Act.

For the purposes of this Report, the term "parcel" or "parcels" refers to individual properties that are assigned their own Assessor's Parcel Number (herein referred to as "APN") by the Santa Barbara County Assessor's Office. The County Auditor-Controller uses APNs and specific District fund numbers to identify, on the tax roll, those properties subject to assessment. Parcels within the District shall be assessed proportionately for only those improvements from which they receive a special benefit.

Ballot Proceedings

Pursuant to the provisions of Article XIIID, Section 4 of the California Constitution, the City shall conduct a property owner protest ballot proceeding (referred to as "Ballot Proceeding") for the proposed levy of new or increased assessments as described in this Report. In conjunction with this Ballot Proceeding, the City Council will conduct a noticed public hearing to consider public testimonies, comments, and written protests and objections regarding the levy of the proposed new/increased assessments.

Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists:

> *"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."*

After completion of the ballot tabulation, the City Council will confirm the results of the balloting. If majority protest exists for the proposed assessment, further proceedings to form the District and implement the new assessment shall be abandoned at this time. If tabulation of the ballots indicates that majority protest does not exist for the proposed assessment and the assessment range formula presented and described herein, the City Council may adopt this Report (as submitted or amended); approve the district diagram(s) contained herein; order the formation of the District; direct the improvements to be made; and confirm and approve the assessments as presented in this Report. The assessment so authorized, including the assessment range formula, shall establish the authorized maximum assessment rate(s) for Fiscal Year 2026/2027 with an escalator being applied thereafter.

The new assessment, as approved, may be levied and collected on the County tax rolls commencing in Fiscal Year 2026/2027. Each fiscal year the City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the levy of assessments. If in any fiscal year, the proposed annual assessment for this District exceeds the maximum assessment described herein, such an assessment would be considered a new or increased assessment, and such an assessment must be confirmed through a mailed property owner protest ballot proceeding before that new or increased assessment may be imposed.

Report Content

The Report consists of five parts as follows:

Part I

Plans and Specifications

Contains a general description of the District and identifies the improvements and services that will provide special benefits to the parcels within the District. The detailed plans and specifications for the District Improvements are on file in the City of Carpinteria, Public Works Department, 5775 Carpinteria Avenue, Carpinteria, CA 93013, and are incorporated by reference as part of this Report.

Part II

Method of Apportionment

This section establishes the method used to apportion the annual cost of the District Improvements among all benefiting parcels in proportion to the special benefits each receives. The apportionment methodology defines the relationship between the improvements maintained by the District and the parcels that benefit from those improvements. It also provides the framework for calculating each parcel's proportional share of the total assessment in compliance with the requirements of the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution (Proposition 218).

Part III

Estimate of Costs

An estimate of the annual costs to maintain improvements within the District including, but not limited to, annual maintenance and service expenses, utility costs, related incidental expenses, and fund balances authorized by the 1972 Act. The estimate of costs specifically identifies those costs associated with the special benefit provided to parcels within the District from the District Improvements and establishes the initial maximum assessment for Fiscal Year 2026/2027 to be approved by the property owners of record within the District as part of the Ballot Proceeding. This part also identifies and outlines an Assessment Range Formula (i.e., inflationary adjustment) that provides for an annual adjustment to the maximum assessment rate by establishing limits on future assessments and also providing for reasonable cost adjustments due to inflation.

Part IV

District Diagram

A diagram of the District boundaries that shows those parcels that receive a special benefit from the improvements. Parcel identification and the lines and dimensions thereof and subdivision of land within the District are inclusive of the parcels as shown on the County APN maps that existed at the time this Report was prepared and includes all subsequent subdivisions, lot line adjustments, or parcel changes therein. Reference is hereby made to the County APN maps.

Part V

Assessment Roll

A listing of the proposed assessment amount to be presented to the property owners of record during the Ballot Proceedings required pursuant to the provisions of the California Constitution. The "Balloted Maximum Assessment" amount represents each parcel's maximum assessment amount for Fiscal Year 2026/2027 and is based on the parcel's calculated proportional special benefit as outlined in Part II — Method of Apportionment, and assessment rate ("Calculated Assessment per EBU") established by the Budget as described in Part III.

DISCLAIMER

If any section, subsection, sentence, clause, phrase, or portion of this Engineer's Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Engineer's Report and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions might subsequently be declared invalid or unconstitutional.

Part I — Plans and Specifications

Description of the District

This Report addresses the formation of Carpinteria Landscape Maintenance District No. 2025-1 for Fiscal Year 2025/2026. The boundaries of the District are congruent to the City jurisdictional boundaries. Parcels within the District will receive a particular and distinct benefit from the improvements provided by the District. The District Diagram, as shown in Part IV, depicts the District boundaries.

Although the formation is proposed in Fiscal Year 2025/2026, the first annual assessment is anticipated to be levied in Fiscal Year 2026/2027 following completion of the property owner protest ballot proceeding, as required by Article XIIID Section 4 of the California Constitution. This timing ensures compliance with procedural requirements while establishing the long-term funding structure necessary to support the ongoing maintenance, operation, and servicing of qualifying public landscape areas and street tree improvements.

The purpose of the District is to provide funding in part for the continued maintenance, operation, and servicing of public landscape areas and public street trees within designated areas of the City that provide a particular and distinct benefit (special benefit) to designated parcels within the District and were specifically installed or were otherwise necessary for the beautification and benefit of those parcels (collectively referred to as "District Improvements").

As authorized by the 1972 Act, the District expenses, which are to be funded in whole or in part, by the annual special benefit assessments, generally include but are not limited to, all materials, equipment, utilities, labor, and incidental expenses including administrative expenses required for the ordinary and usual maintenance, operation, and servicing of the District Improvements which have been dedicated, conveyed, or otherwise authorized for the City to operate, service, and maintain. These District expenses may also include the performance of periodic repairs, replacement, and expanded maintenance activities as needed to provide for the growth, health, and beauty of the District Improvements.

These District Improvements were installed over time through subdivision requirements, public infrastructure projects, and City capital programs, and are now maintained as part of a coordinated, citywide system of public landscape areas and public street trees. The District Improvements consist of specific public landscape areas and public street trees, which are described in the paragraphs below.

Public Landscape

Public landscape includes plants, shrubs, hedges, and/or ground cover and irrigation systems thereto; hardscape such as decorative rocks, surfaces, fences, and walls; outdoor amenities such as benches and other outdoor furniture; associated backbone infrastructure such as medians, planters, paths or trails, sidewalks or walkways, bikeways, pavement, accesses, maintenance ways, signage, utility services, and drainage systems such as curbs, gutters, and storm drains; weed and graffiti abatement; furnishing all labor, materials, tools, equipment, and incidentals, and for doing all work involved thereof; engineering; and environmental monitoring and mitigation.

Public Landscape Areas by Locations and Acreage

Location	Acreage	Location	Acreage
Parking Lot #1 (Ninth Street)	1.0	Franklin Creek Trail	0.75
Parking Lot #2 (Cactus Lane)	0.45	Santa Monica Creek Trail	1.2
Parking Lot #3 (Fifth Street)	1.4	Bluffs Trail (Tar Pits to Harbor Seal Sanctuary)	0.85
Parking Lot #4 (Linden Avenue)	1.4	Carpinteria Creek Bike Path	1.1
Wullbrandt Way	0.15	Linden Avenue & Carpinteria Avenue	5.0
Coastal Vista Trail - Interim Linden Avenue to Holly Avenue Spur	2.4	Casitas Pass Road & Vía Real Triangle	9.06

As referenced in Carpinteria Municipal Code § 12.28.140, the public landscape areas include, but are not limited to, the locations listed above and may also include additional areas or amenities that are added to or accepted into the City's maintenance responsibility in the future. These areas have been dedicated to the City and are not privately owned; they may be located within public rights-of-way or on other public parcels such as City-owned parking lots. They do not include City parks, beaches, or open spaces.

Public Street Trees

In addition to public landscaping, the District Improvements include comprehensive tree management services for public street trees throughout the District and related infrastructure. These services may include, but are not limited to, the operation and maintenance of irrigation systems, drainage systems, and utility services associated with the trees, as well as weed and graffiti abatement, and the repair or replacement of signage, pavement, sidewalks, curbs, gutters, fencing, or other nearby amenities damaged by public street trees.

Tree management consists of furnishing labor, materials, tools, equipment, and incidentals associated with the monitoring, trimming, pruning, servicing, cultivation, maintenance, removal, replacement, and installation of public street trees as necessary to promote the health and growth of the trees and to ensure public safety and the protection of adjacent properties and improvements.

As of Fiscal Year 2025/2026, the District includes approximately 2,763 public street trees. These trees are located within public rights-of-way or in areas that have been formally dedicated to the City. This inventory reflects the City's most recent count as of the preparation of this Report. The number of trees may fluctuate over time as trees are planted, removed, or replaced, and the annual budget for tree management will be adjusted accordingly.

Excluded Private Improvements

District improvements do not include any improvements located on private properties or private rights-of-way or easements.

Part II — Method of Apportionment

Legislative Authority and Provisions

The formulas used herein for calculating assessments reflect the composition of parcels within the District and the improvements and activities to be provided and are intended to fairly apportion the cost of providing the District Improvements based on a determination of the proportional special benefits to such parcels, consistent with the requirements of the 1972 Act and the provisions of Article XIIID of the California Constitution (Proposition 218).

1972 Act

The 1972 Act authorizes the establishment of assessment districts by local agencies for the purpose of providing for certain public improvements which include, but are not limited to, the acquisition, construction, installation, and servicing of landscaping improvements including those identified herein as the District Improvements. The 1972 Act further provides for the cost of these improvements to be levied according to benefit rather than assessed value.

Section 22573 defines the net amount to be assessed as follows:

> *"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."*

California Constitution

The costs of the District Improvements addressed and described in Part I of this Report have been identified and allocated to parcels within the District based on the special benefits each parcel receives as outlined by Article XIIID of the California Constitution. The District Improvements that are provided, maintained, and serviced, and for which properties may be assessed, are considered local improvements facilitated in connection with subdivision development (i.e., final maps and parcel maps). The assessments and method of apportionment are based on the premise that 1) the maintenance of these improvements would otherwise not be required without the subdivision development of the parcels being assessed, and 2) the parcels receive a particular and distinct benefit (special benefit) from the continued appropriate maintenance of the identified District Improvements.

Article XIIID Section 2d defines District as follows:

> *"District" means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.*

Article XIIID Section 2i defines Special Benefit as follows:

> *"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."*

Article XIIID Section 4a defines Proportionate Special Benefit Assessments as follows:

> *"An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Proposition 218 Benefit

The improvements in the District that are subject to assessment have been determined to be necessary, beneficial, and, when applicable, required at the time of development. They align with the development plans and the relevant sections of the City's General Plan.

Special Benefits

The ongoing maintenance of landscaped areas within the District provides aesthetic and functional benefits to the properties directly associated with the improvements and creates a more pleasant environment in which to walk, drive, live, and work. The primary function of such landscape improvements and related amenities is to enhance the public rights-of-way or easements in a way that supports and improves the use, accessibility, and desirability of the immediately adjacent and surrounding properties.

These improvements are typically constructed in connection with, or made feasible by, the development or potential development of parcels within the District and are therefore considered an extension of the physical and functional environment of those parcels. If not properly maintained, it is those same parcels that would bear the aesthetic and economic burden.
Certain improvements, such as landscaped medians, landscaped right-of-way areas, public parking areas, and tree-lined streets, provide concentrated special benefits to parcels located near or directly influenced by them through enhanced visibility, access, safety, and long-term property desirability. Although not every parcel is located adjacent to a specific improvement, the overall system of District Improvements is distributed throughout the City in a manner that provides communitywide enhancement. Collectively, these improvements create a distinct and measurable special benefit for all assessed parcels by improving the City's visual character, identity, circulation, and overall livability.

Public street trees throughout the District provide shade, reduce energy use, buffer noise and emissions, improve walkability, and enhance the livability and appearance of the City's rights-of-way. These tree-related improvements also support air quality, stormwater management, and community identity. It is acknowledged that there is some general public benefit associated with these improvements, the majority of benefits are geographically tied to the parcels served and therefore constitute special benefits. Reference materials, such as the U.S. Forest Service's Structure, Function, and Value of Street Trees in California (McPherson et al., 2016)[1] and CAL FIRE's Urban & Community Forestry Program[2], provide additional background on the ecological and functional benefits of urban trees. While such studies and programs describe regional and general benefits, this Engineer's Report relies only on the localized, physical benefits of trees such as shade, aesthetics, stormwater management, and community character—that are directly tied to the parcels served within the District.

[1] http://www.fs.usda.gov/psw/publications/mcpherson/psw_2016_mcpherson004.pdf
[2] https://www.fire.ca.gov/programs/resource-management/resource-protection-improvement/demonstration-state-forests/urban-forestry

These functions, consistently provided throughout the community, establish the basis for the District's citywide tree maintenance activities. The tree activities funded by the District are citywide in nature. Parcels do not need to be immediately adjacent to, or in the vicinity of, a specific tree or landscaped area to receive benefit. A healthy, well-maintained urban forest contributes to the overall quality of life and identity of Carpinteria, ensuring that all parcels within the District share in the proportional special benefits generated by these services, regardless of location.

The resulting activities provide both site-specific and shared benefits across all parcels within the District. The method of apportionment recognizes the relative intensity and type of benefit received by each parcel, ensuring that costs are distributed equitably and proportionally. Through centralized City-managed tree and landscape services, the District maintains consistent service levels, long-term cost efficiency, and compliance with the proportional special benefit requirements of Proposition 218 and the Landscaping and Lighting Act of 1972. Collectively, these activities ensure that all parcels within the District receive a measurable and distinct special benefit, even when not directly adjacent to specific improvements.

General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by district assessments, as well as their proximity and relationship to the properties being assessed, it is evident that these improvements were installed as part of the development of properties within the District or are improvements that would otherwise be shared by and required for the development of those properties. Although the District Improvements are located on public streets or in public areas that are typically visible and accessible to the general public, it is clear that the ongoing maintenance of these improvements is necessary only for the appearance and benefit of the properties within the District that are directly associated with those improvements.

Additionally, the level of maintenance and servicing is not required or necessarily desired by properties outside the District or the respective local areas not associated with these improvements. It is also evident that maintaining these improvements, particularly at the level of service provided throughout the District, has a direct and specific impact (special benefit) on properties in proximity to the improvements. Beyond the basic maintenance required to ensure public safety and protect property, any additional maintenance provides limited, if any, indirect or incidental benefit to the general public or properties outside the District.

Some of these maintenance activities also result in incidental general benefits. Routine services such as debris removal, sweeping, leaf clearing, vegetation management, and stormwater control contribute to broader environmental quality and visual enhancement within public spaces. These activities help reduce dust, litter, and organic material accumulation, contributing to improved air and water quality and a more visually appealing public realm. While these outcomes are not targeted to specific parcels, they nonetheless provide limited indirect benefit to the public at large, including pass-through pedestrians and motorists.

Carpinteria's role as a regional coastal destination magnifies these general benefits. According to the Carpinteria Valley Economic Profile (2023), Carpinteria State Beach attracts nearly 896,000 visitors annually, and the California Avocado Festival draws an additional 100,000 visitors over a three-day period. Tourism is a primary driver of the local economy, with visitor spending responsible for a majority of retail activity and sales tax revenue. Source: Carpinteria Valley Economic Profile 2023 https://carpinteriaca.gov/wp-content/uploads/2023/09/2023-Carpinteria-Valley-Economic-Profile.pdf.

Carpinteria's location along U.S. Highway 101, linking Ventura and Santa Barbara Counties, also results in substantial volumes of pass-through traffic. Recent improvements to Highway 101, including the addition of high-occupancy vehicle (HOV) lanes between Carpinteria and Santa Barbara, underscore the heavy regional circulation and multi-jurisdictional use of Carpinteria's landscaped corridors. Source: Santa Barbara County Association of Governments (SBCAG), Highway 101: Carpinteria to Santa Barbara Project https://www.sbcag.org/highway-101-santa-barbara-begins-construction/.

Based on these actual use patterns including unusually high visitor volumes, regional pass-through traffic, and the public good provided by urban forestry, it is recommended that approximately fifteen percent (15%) of the total annual maintenance costs associated with landscaping and public street tree improvements be attributed to general benefits. The remaining eighty-five percent (85%) of costs are attributable to special benefits and are recoverable through assessments on benefiting parcels.

This qualitative proportionality approach is consistent with Proposition 218 guidelines and with legal precedent, including the California Court of Appeal decision in *Silicon Valley Taxpayers' Association, Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431. In that case, the court affirmed that assessments may be based on reasonable estimates and qualitative analyses where direct quantitative measurements are impractical or inappropriate. The analysis need not be mathematically precise but must be supported by logical reasoning and credible evidence. Accordingly, the fifteen percent (15%) general benefit estimate presented herein is supported by documented visitor use, regional traffic circulation, and environmental services provided by urban forestry, making it a credible and defensible allocation.

Assessment Allocation and Methodology

With the general and special benefit proportions established in the preceding section, the next step is to allocate the special benefit portion, representing approximately eighty-five percent (85 percent) of total annual maintenance costs, among the parcels within the District. This section describes how that allocation is determined and the methodology used to calculate each parcel's proportional share based on its relationship to the District Improvements, including public landscape areas and public street trees. The discussion below presents both the rationale and the quantitative framework for the Equivalent Benefit Unit (EBU) approach.

Rationale for Equivalent Benefit Approach

The District's public landscape areas and public street trees enhance the aesthetic, environmental, and functional quality of the City's public spaces in ways that directly benefit the surrounding parcels. These improvements include the maintenance and servicing of plantings, shrubs, and groundcover; irrigation systems and related appurtenances; decorative hardscape; and the operation and care of public street trees located within public rights-of-way and other publicly maintained areas that visually and functionally serve the parcels within the District. These features are not general city park or open space facilities, but improvements specifically installed and maintained to enhance the properties that front or are served by them.

Each parcel within the District receives a distinct and measurable special benefit from these improvements. The method of apportionment is designed to ensure that every parcel is assessed in direct proportion to the special benefit it receives. Parcels that derive greater relative benefit contribute correspondingly higher assessments, while those that receive lesser benefit contribute less. This proportionality principle ensures fairness and compliance with the Landscaping and Lighting Act of 1972 and Proposition 218.

The District Improvements were not established as localized or developer-specific landscape zones but were planned and implemented as part of a coordinated, citywide system of public landscape areas and public street trees. This systematic approach ensures that all parcels within the City benefit from the same overall level of service and quality of maintenance. The placement and type of improvements were designed to achieve citywide aesthetic and environmental objectives rather than to provide a greater or exclusive benefit to any specific development or neighborhood area.

Some public street trees and landscaped areas are located adjacent to specific parcels, providing those properties with a more immediate visual or aesthetic experience of the improvements. However, the special benefits produced by the City's landscape and tree program extend well beyond those directly fronting parcels. The City's public landscape areas and street trees are designed, maintained, and managed as a single, continuous system that contributes to communitywide shade, visual quality, safety, and environmental enhancement. Maintenance activities such as trimming, irrigation, weed control, and debris removal are conducted on a standardized citywide rotation to maintain uniform conditions and appearance across all neighborhoods.

A front-foot or linear-frontage apportionment method was reviewed during preparation of this Report and determined to be unsuitable for this District. Such a method is typically used when improvements, such as parkway landscaping or localized lighting, are installed directly adjacent to every parcel and the level of benefit can be reasonably measured by frontage length. In this District, however, the improvements are distributed throughout the City and provide citywide aesthetic, environmental, and communitywide benefits that are not limited to parcels with immediate frontage. Because many parcels receive benefit from improvements located elsewhere in the community, frontage length does not correlate to the level of special benefit received. Employing a front-foot methodology would therefore misstate benefit relationships, create inequities among parcels, and conflict with Proposition 218's proportional-benefit requirement that no parcel be assessed more than its fair share of special benefit. This conclusion is supported by established case law interpreting Article XIIID of the California Constitution, including *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, *Dahms v. Downtown Pomona Property & Business Improvement District* (2009) 174 Cal.App.4th 708, and *Silicon Valley Taxpayers' Association, Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431, which collectively affirm that benefit assessments under any statutory act must be based on proportional special benefit and may not rely on frontage or proximity when those factors do not accurately represent how benefits are received.

The City's urban form and land-use dynamics have evolved since the original landscape and right-of-way maintenance programs were first introduced. Over time, development patterns, circulation corridors, and the extent of public landscape areas and street trees have expanded and diversified across the community. While the physical amount and visibility of landscaping may vary from one area to another based on street function and available right-of-way, the overall system is planned and maintained to provide an equitable level of aesthetic, environmental, and safety-related benefit to all parcels. The District's methodology reflects these current conditions, ensuring that each parcel contributes in proportion to the measurable benefit it receives from this coordinated citywide system of improvements.

Although certain parcels are located directly adjacent to public landscape areas or public street trees, adjacency does not create a proportionally greater level of special benefit in a citywide district. Service frequency and intensity are programmed to maintain the overall condition of the system rather than to respond to characteristics of any individual parcel. The functional and aesthetic outcomes, including improved visual quality, shade, safety, and community identity, are realized across all parcels regardless of their specific location. Using adjacency or similar

proximity-based weighting in the assessment formula therefore would not reflect the actual pattern of benefit delivery and would be inconsistent with Proposition 218's proportional-benefit standard.

Quantitative Measurement of EBU Assignments

The quantitative framework for this methodology is based on the assignment of one (1.00) Equivalent Benefit Unit (EBU) to a typical single-family residential parcel, which serves as the benchmark for all other land-use types. Each parcel classification is then assigned a proportional number of EBUs relative to that baseline, based on measurable factors such as dwelling density, land-use intensity, and the manner in which properties experience the special benefits generated by the District Improvements.

Multi-unit residential parcels receive slightly reduced EBU factors per dwelling unit (for example, 0.75 EBUs per unit for parcels with two to four units and 0.65 EBUs per unit for apartments). This adjustment reflects the way multiple households on a single parcel share the same surrounding landscape and streetscape environment. The City's landscape and tree-maintenance program provides communitywide benefits such as improved aesthetics, shade, and environmental quality that are collectively enjoyed by all dwellings on a parcel. On a parcel with several units, those same benefits are shared by multiple households, so the additional benefit from each unit is smaller than the first. The reduced EBU factors reflect this shared benefit relationship while ensuring that multi-family parcels still contribute proportionally more overall than single-family parcels and remain consistent with the proportional-benefit requirements of Proposition 218.

Non-residential parcels are evaluated by acreage rather than dwelling units. The assignment of 5.00 Equivalent Benefit Units (EBUs) per developed acre is based on the average single-family residential density within the City, where approximately five single-family homes can typically be accommodated on one acre of land. This relationship provides a reasonable equivalency between the level of special benefit received by non-residential properties and that received by residential parcels on a per-acre basis. Vacant parcels are assigned a reduced benefit level equal to twenty percent (20 percent) of that applied to developed properties, corresponding to 1.00 EBU per acre up to a five-acre maximum. These proportional factors are applied uniformly within each land-use class and create a quantifiable, transparent relationship between parcel characteristics and the special benefits conferred by the District Improvements.

The District Improvements are limited to features that provide a direct and particular benefit to assessed parcels. Although some of these improvements are located on publicly owned land, they are maintained solely to serve and enhance the properties within the District and are not general-use City amenities such as parks, open space, or recreational facilities.

This approach ensures that all assessed parcels contribute in proportion to the special benefits they receive from the District Improvements while avoiding arbitrary or uneven weighting among property types and provides a reasonable and equitable means of apportioning cost that is consistent with the requirements of the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution.

By describing the citywide nature of the District Improvements, acknowledging that some improvements are located adjacent to parcels while demonstrating that adjacency does not materially alter proportional benefit, and by documenting the reasoning behind the Equivalent Benefit Unit methodology, this Report establishes a transparent and technical foundation for the District's assessment methodology. This foundation provides the basis for the following section, which identifies the primary land-use classifications within the District and the corresponding EBU assignments developed for each, reflecting the proportional special-benefit relationships described above.

Equivalent Benefit Unit Classifications

The classifications below define the primary land use categories within the District and establish the corresponding Equivalent Benefit Unit (EBU) assignments for each. These assignments apply the apportionment principles described in the preceding section and represent the relative level of special benefit received by each parcel type from the citywide landscape and tree maintenance improvements. All EBU factors are applied uniformly within each land use class to maintain proportionality and ensure compliance with the requirements of Proposition 218.

Residential – This land use classification includes parcels developed with one single-family residential dwelling unit. These parcels represent the base unit of benefit for comparison to all other land use types. Each single-family parcel receives the full level of special benefit from the citywide landscape and tree maintenance improvements and is assigned 1.00 Equivalent Benefit Unit (EBU). This assignment reflects the typical level of benefit experienced by an individual residential property and serves as the benchmark for determining proportional benefit relationships for parcels with higher densities or differing land uses throughout the District.

Residential 2 to 4 Units – This land use classification includes parcels developed with two to four attached or detached residential units. These parcels are assigned 0.75 EBUs per dwelling unit to reflect the shared nature of the special benefit received. While each unit benefits equally from District Improvements, the overall benefit is distributed among multiple households on the same parcel. The 0.75 per-unit factor provides a modest reduction compared to single-family parcels (1.00 EBU per unit) to account for this shared relationship, while maintaining a higher per-unit value than apartment parcels (0.65 EBUs per unit) where density is greater and the individual benefit per unit is lower. This assignment maintains proportionality among residential parcel types and supports a balanced assessment structure across the District.

Apartment – This land use classification includes parcels developed with five or more attached residential units, such as apartment complexes or multi-unit residential structures. These parcels are identified as apartments under the County land use codes, which classify properties with five or more units as multi-family residential. Apartment parcels are assigned 0.65 EBUs per dwelling unit, capped at a maximum of 50.00 EBUs per parcel. This factor reflects the diminishing per-unit level of benefit that occurs as density increases, while still maintaining a higher overall parcel benefit than smaller residential uses. The per-unit method ensures proportionality among residential classifications and provides a fair and balanced structure across residential property types. For example, a five-unit parcel would be assigned 3.25 EBUs (5 units × 0.65 EBUs/unit = 3.25 EBUs), compared to 3.00 EBUs for a four-unit parcel (4 units × 0.75 EBUs/unit = 3.00 EBUs), maintaining consistent treatment among residential parcels of varying density.

Non-Residential – This land use classification includes parcels primarily designated for non-residential uses such as commercial, office, industrial, hospitality, and institutional properties, including retail or service establishments, office or professional service buildings, hotels or motels, manufacturing facilities, warehouses, parking lots, hospitals, and churches. The EBU assignment for non-residential parcels is based on the equivalent number of residential units that could reasonably be developed on an equivalent land area under typical residential density. Since single-family residential parcels (the base for assessments) are assigned 1.00 EBU and an average single-family development yield approximately five dwelling units per acre, it is reasonable to assign developed non-residential parcels 5.00 EBUs per acre, with a minimum of 1.00 EBU per parcel and a maximum of 50.00 EBUs per parcel. Non-residential parcels do not experience benefit on a per-unit basis but as larger developed sites that collectively receive a comparable level of benefit from the District Improvements. Educational or public institutional parcels, such as schools, are typically exempt from assessment where they maintain their own improvements and do not rely on City-maintained landscaping or tree services. This approach maintains proportionality between residential and non-residential parcels by applying a consistent

density relationship that equates benefit across land uses. For example, a developed non-residential parcel of 4.25 acres would be assigned 21.25 EBUs (4.25 acres × 5.00 EBUs/acre = 21.25 EBUs), while a 15-acre parcel would calculate to 75.00 EBUs but, with the cap applied, would be limited to 50.00 EBUs.

Vacant Property – This land use classification includes undeveloped parcels with no existing development, whether residential or non-residential. Vacant parcels are assigned a proportional benefit equal to twenty percent (20%) of that assigned to developed properties, which equates to 1.00 EBU per acre (20% of the 5.00 EBUs per acre assigned to developed non-residential parcels), up to a maximum of five acres or 5.00 EBUs per parcel. This reduced assignment reflects that undeveloped properties receive only limited benefit from the citywide landscape and tree maintenance improvements until developed. For example, a vacant property of 7.00 acres would be assigned 5.00 EBUs based on the five-acre maximum (5 acres × 1.00 EBU/acre = 5.00 EBUs).

Exempt Properties – Some parcels within most districts do not receive a special benefit from the improvements provided and are therefore exempt from assessment. These parcels provide public services comparable to landscaping, public streets, and other roadways (typically not assigned an APN); dedicated public easements, public rights-of-way, or utility rights-of-way; common areas; bifurcated lots; sliver parcels or other parcels with little or no assessed value that cannot be developed independently; and parcels that are part of the improvements maintained by a special district. If a parcel cannot be developed, it is considered to receive no special benefit and is assigned 0.00 EBU. However, these parcels will be reviewed on an annual basis to confirm whether the use and/or development status has changed.

Part III — Estimate of Costs

This part of the Report provides an estimate of the annual costs to maintain and operate the District Improvements. The estimated costs include all expenses associated with maintaining the City's public landscape areas and public street trees, including labor, materials, utilities, administrative expenses, and reserves. The purpose of this section is to establish the total annual budget required to provide the authorized services and improvements and to determine the assessment rate necessary to recover the portion of costs that represent special benefit to the parcels within the District.

The cost of maintaining and operating the City's public landscape areas and public street trees has increased since the earlier right-of-way landscape maintenance programs were established. Rising labor rates, materials, equipment, and utility costs have elevated the overall cost of providing the same level of maintenance and visual quality that residents and businesses have come to expect. The prior program did not include a cost-indexing mechanism, such as a Consumer Price Index (CPI) adjustment, to account for inflationary changes over time. Without such an adjustment, the assessment revenue in the previous structure could not keep pace with actual service costs. The formation of this District establishes a current and transparent funding framework that reflects today's maintenance expenses and provides an equitable, sustainable method for continuing the operation and care of the City's landscape and tree system.

Calculation of Assessment per Equivalent Benefit Unit (EBU)

The assessment amount per Equivalent Benefit Unit (Assessment per EBU) is determined based on the District's total annual expenses, less the portion of costs identified as general benefit.

Step 1: Establish Total Special Benefit Expenses

The District's **Total Annual Expenses (Total Direct and Indirect Costs)** are $1,147,531. From this amount, the **General Benefit Contribution** of $172,130 is deducted. The resulting balance is the **Total Special Benefit Expenses.**

$$\$1,147,531 - \$172,130 = \$975,401$$

Step 2: Apply Funding Adjustments

Adjustments are then applied to account for additional collections and reserves:

- Operational Reserve Fund Collection: $114,753
- Capital Collection: $20,000

When added to the Total Special Benefit Expenses, these amounts establish the **Balance to Levy**:

$$\$975,401 + \$114,753 + \$20,000 = \$1,110,154$$

Step 3: Determine Assessment Rate

The Balance to Levy is divided by the total number of Equivalent Benefit Units (EBUs) in the District to determine the **Assessment Rate (Assessment per EBU).**

Balance to Levy ÷ Total EBUs = Assessment per EBU
$1,110,154 ÷ 6,697.3604 EBUs = $165.76 per EBU

Step 4: Apply to Individual Parcels

Each parcel's assessment is calculated by multiplying the **Assessment Rate** by the parcel's assigned EBUs:

Assessment Rate × Parcel EBUs = Parcel Assessment Amount

For Fiscal Year 2026/2027, the maximum assessment rate is $165.76 per EBU, which fully funds the District's annual expenses, less the portion allocated to general benefit.

Budget Establishing the Maximum Assessment Rate

The proposed budget herein outlines the estimated costs to fund, maintain, and service the District Improvements that provide special benefits to parcels within the District.

The City is proposing to ballot property owners within the proposed District for a new maximum assessment including an assessment range formula to fund the estimated total eligible special benefit expenses necessary to provide the District Improvements.

The proposed budget also identifies estimated expenses and the resulting proposed Maximum Assessment Rate per EBU for Fiscal Year 2026/2027. The proposed Maximum Assessment Rate will be presented to the property owners of record as part of a property owner protest ballot proceeding in accordance with the provisions of the California Constitution.

Assessment Range Formula

Any new or increased assessment requires certain noticing and public meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIIC and XIIID), legislative changes in the Ralph M. 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 condition were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable and predictable annual adjustments to the maximum assessment without requiring costly noticing and mailed ballot procedures each year. Commencing with Fiscal Year 2027/2028, the maximum assessment may be increased annually to account for rising labor and material costs.

The annual adjustment shall be equal to the greater of three percent (3%) or the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U), All Items, West Region as published by the U.S. Department of Labor, Bureau of Labor Statistics (or its successor). In no event shall the annual increase exceed six percent (6%) without conducting a new mailed ballot proceeding. The maximum assessment establishes the legal upper limit that may be levied in any fiscal year, and it is independently recalculated each year to reflect the adjustment formula. The actual assessment levied may be set at or below this maximum, depending on the District's budgeted costs, and may remain unchanged in years when additional revenue is not required. Any levy established at or below the adjusted maximum is not considered an increased assessment, even if it is higher than the levy imposed in the prior year. Only if the District's budget requires an amount greater than the adjusted maximum would the levy be deemed an increased assessment, in which case mailed balloting would be required in compliance with Proposition 218.

Plain Language Summary: In practical terms, this means the maximum assessment rate is adjusted each year to reflect inflation and rising costs, but the amount you actually pay may not change if the District's budget does not require the full maximum. The maximum rate simply sets the highest level that could be charged. The annual assessment can be equal to or lower than that amount, depending on the actual costs of providing the services. A new mailed ballot proceeding would only be required if the District ever sought to levy more than this adjusted maximum rate.

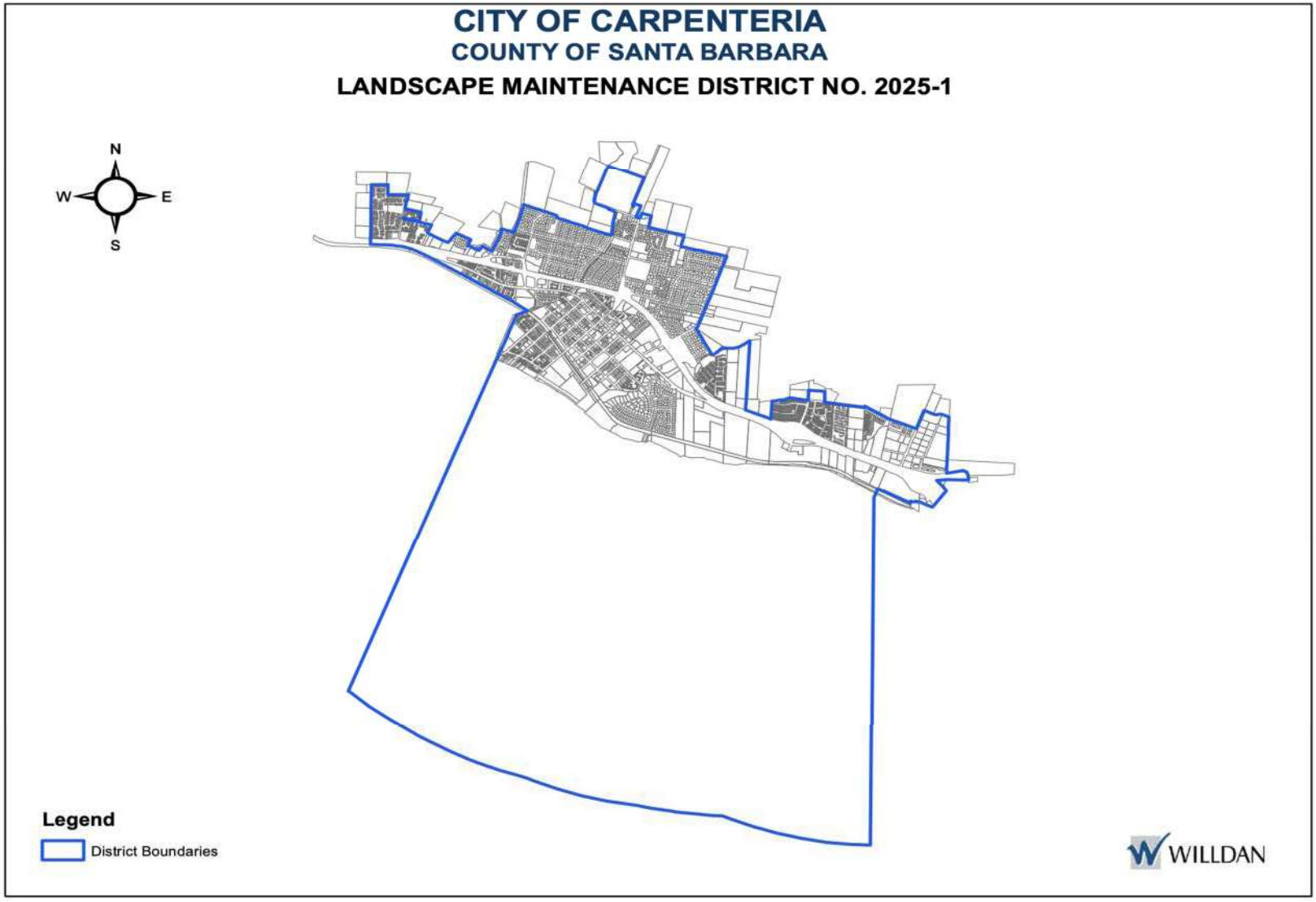
The following budget summarizes the annual costs to operate and maintain the District Improvements and shows the maximum assessment per Equivalent Benefit Unit (EBU) for Fiscal Year 2026/2027, subject to the assessment range formula described above.

BUDGET ITEMS	
DIRECT COSTS (Labor/Materials)	
Landscape Maintenance	$294,000
Tree Maintenance	120,000
Electric	6,000
Water	4,600
Communications/Telephone	1,300
Maintenance Staff	577,633
Landscape Repairs	25,000
Subtotal Direct Costs	**$1,028,533**
INDIRECT COSTS	
Contract/Biohazard Services	$25,000
Equipment and Supplies	39,700
City Administration/Personnel	52,819
County Administration Fee	1,479
Subtotal Indirect Costs	**$118,998**
Total Direct and Indirect Costs	**$1,147,531**
COLLECTIONS/CONTRIBUTIONS	
Operational Reserve Fund Collection/(Contribution)	$114,753
Capital Collection	20,000
General Benefit (Contribution)	(172,130)
Total Collection/(Contribution)	**($37,377)**
ANTICIPATED LEVY	**$1,110,154**
Levy Assessment	
Total EBUs	6,697.3604
Total Parcels Assessed	4,893
Total Parcels in District	5,018
Fiscal Year 2025/2026 Rate per EBU	$165.76
Fiscal Year 2025/26 Proposed Maximum Rate per EBU	**$165.76**

Part IV — District Diagram

The District Diagram and the assessment roll herein this Report constitute the assessment diagram of the District. The District Diagram includes all parcels that receive a special benefit from the District Improvements. The lines and dimensions of these parcels are shown on the individual APN maps thereof as existed at the time the Report was prepared.

District Diagram



Part V — Assessment Roll

Identification of each parcel within the District is based on the County Secured Roll at the time the Report was prepared and as reflected in the APN maps. A listing of the assessed parcels with the corresponding assessment amounts is shown in the attached Appendix.

APPENDIX

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-010-001	0.0000	EXEMPT			$ 165.76	$ -
001-010-003	0.0000	EXEMPT			$ 165.76	$ -
001-010-018	0.0000	EXEMPT			$ 165.76	$ -
001-010-020	0.0000	EXEMPT			$ 165.76	$ -
001-010-022	0.0000	EXEMPT			$ 165.76	$ -
001-060-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-060-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-070-003	5.8000	NON-RESIDENTIAL	1.160		$ 165.76	$ 961.40
001-070-008	1.9500	NON-RESIDENTIAL	0.390		$ 165.76	$ 323.23
001-070-009	11.9000	NON-RESIDENTIAL	2.380		$ 165.76	$ 1,972.54
001-070-018	0.0000	EXEMPT			$ 165.76	$ -
001-070-022	0.0000	EXEMPT			$ 165.76	$ -
001-070-025	0.0000	EXEMPT			$ 165.76	$ -
001-070-026	50.0000	NON-RESIDENTIAL	14.590		$ 165.76	$ 8,288.00
001-070-029	0.0000	EXEMPT			$ 165.76	$ -
001-070-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-070-036	0.0000	EXEMPT			$ 165.76	$ -
001-070-039	20.0500	NON-RESIDENTIAL	4.010		$ 165.76	$ 3,323.48
001-070-040	3.1910	NON-RESIDENTIAL	0.638		$ 165.76	$ 528.94
001-070-043	0.0000	EXEMPT			$ 165.76	$ -
001-070-049	2.4500	NON-RESIDENTIAL	0.490		$ 165.76	$ 406.11
001-070-052	50.0000	NON-RESIDENTIAL	13.870		$ 165.76	$ 8,288.00
001-070-055	0.3500	VACANT	1.750		$ 165.76	$ 58.01
001-070-057	50.0000	APARTMENT		169	$ 165.76	$ 8,288.00
001-070-058	5.4000	NON-RESIDENTIAL	1.080		$ 165.76	$ 895.10
001-070-059	7.1000	NON-RESIDENTIAL	1.420		$ 165.76	$ 1,176.89
001-070-060	6.9000	NON-RESIDENTIAL	1.380		$ 165.76	$ 1,143.74
001-070-062	10.4000	APARTMENT		16	$ 165.76	$ 1,723.90
001-070-063	41.8000	NON-RESIDENTIAL	8.360		$ 165.76	$ 6,928.76
001-070-064	0.0000	EXEMPT			$ 165.76	$ -
001-070-065	1.6000	NON-RESIDENTIAL	0.320		$ 165.76	$ 265.21
001-070-066	18.8000	NON-RESIDENTIAL	3.760		$ 165.76	$ 3,116.28
001-070-067	3.6500	NON-RESIDENTIAL	0.730		$ 165.76	$ 605.02
001-080-002	0.0000	EXEMPT			$ 165.76	$ -
001-080-030	0.0000	EXEMPT			$ 165.76	$ -
001-080-035	0.0000	EXEMPT			$ 165.76	$ -
001-080-038	0.0000	EXEMPT			$ 165.76	$ -
001-080-040	0.0000	EXEMPT			$ 165.76	$ -
001-080-041	0.0000	EXEMPT			$ 165.76	$ -
001-170-002	18.2000	APARTMENT		28	$ 165.76	$ 3,016.83
001-170-003	0.0000	EXEMPT			$ 165.76	$ -
001-170-004	2.2540	VACANT	11.270		$ 165.76	$ 373.62
001-170-005	7.6000	NON-RESIDENTIAL	1.520		$ 165.76	$ 1,259.77
001-170-009	0.0000	EXEMPT			$ 165.76	$ -
001-170-010	0.8260	VACANT	4.130		$ 165.76	$ 136.91
001-170-012	4.1140	VACANT	20.570		$ 165.76	$ 681.93
001-170-013	4.6800	VACANT	23.400		$ 165.76	$ 775.75
001-170-014	1.8140	VACANT	9.070		$ 165.76	$ 300.68
001-170-018	0.0000	EXEMPT			$ 165.76	$ -
001-170-019	4.9000	NON-RESIDENTIAL	0.980		$ 165.76	$ 812.22
001-170-020	0.0000	EXEMPT			$ 165.76	$ -
001-170-021	42.0000	NON-RESIDENTIAL	8.400		$ 165.76	$ 6,961.92

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-170-022	1.1020	VACANT	5.510		$ 165.76	$ 182.66
001-170-023	2.1600	VACANT	10.800		$ 165.76	$ 358.04
001-180-006	22.3000	NON-RESIDENTIAL	4.460		$ 165.76	$ 3,696.44
001-180-013	0.0000	EXEMPT			$ 165.76	$ -
001-180-015	0.0000	EXEMPT			$ 165.76	$ -
001-180-017	0.0000	EXEMPT			$ 165.76	$ -
001-180-020	0.0380	VACANT	0.190		$ 165.76	$ 6.29
001-180-021	0.0000	EXEMPT			$ 165.76	$ -
001-180-028	17.9050	NON-RESIDENTIAL	3.581		$ 165.76	$ 2,967.93
001-180-029	0.0000	EXEMPT			$ 165.76	$ -
001-180-031	0.0000	EXEMPT			$ 165.76	$ -
001-180-032	0.6740	VACANT	3.370		$ 165.76	$ 111.72
001-180-040	14.7000	NON-RESIDENTIAL	2.940		$ 165.76	$ 2,436.67
001-180-041	22.3500	NON-RESIDENTIAL	4.470		$ 165.76	$ 3,704.73
001-180-049	0.0000	EXEMPT			$ 165.76	$ -
001-180-051	50.0000	NON-RESIDENTIAL	16.770		$ 165.76	$ 8,288.00
001-180-062	0.3080	VACANT	1.540		$ 165.76	$ 51.05
001-180-064	10.2500	NON-RESIDENTIAL	2.050		$ 165.76	$ 1,699.04
001-180-065	10.7000	NON-RESIDENTIAL	2.140		$ 165.76	$ 1,773.63
001-180-066	10.7000	NON-RESIDENTIAL	2.140		$ 165.76	$ 1,773.63
001-180-067	10.7000	NON-RESIDENTIAL	2.140		$ 165.76	$ 1,773.63
001-180-068	19.2000	NON-RESIDENTIAL	3.840		$ 165.76	$ 3,182.59
001-180-069	26.2500	NON-RESIDENTIAL	5.250		$ 165.76	$ 4,351.20
001-180-070	18.6500	NON-RESIDENTIAL	3.730		$ 165.76	$ 3,091.42
001-180-071	0.0000	EXEMPT			$ 165.76	$ -
001-180-072	0.0000	EXEMPT			$ 165.76	$ -
001-190-023	11.2500	NON-RESIDENTIAL	2.250		$ 165.76	$ 1,864.80
001-190-025	20.0000	NON-RESIDENTIAL	4.000		$ 165.76	$ 3,315.20
001-190-038	50.0000	NON-RESIDENTIAL	11.600		$ 165.76	$ 8,288.00
001-190-050	10.5500	NON-RESIDENTIAL	2.110		$ 165.76	$ 1,748.76
001-190-051	12.5000	NON-RESIDENTIAL	2.500		$ 165.76	$ 2,072.00
001-190-053	7.0000	NON-RESIDENTIAL	1.400		$ 165.76	$ 1,160.32
001-190-054	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-055	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-056	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-057	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-058	4.7500	NON-RESIDENTIAL	0.950		$ 165.76	$ 787.36
001-190-059	5.8500	NON-RESIDENTIAL	1.170		$ 165.76	$ 969.69
001-190-060	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-061	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-062	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-063	5.7500	NON-RESIDENTIAL	1.150		$ 165.76	$ 953.12
001-190-064	7.0000	NON-RESIDENTIAL	1.400		$ 165.76	$ 1,160.32
001-190-068	8.4500	NON-RESIDENTIAL	1.690		$ 165.76	$ 1,400.67
001-190-073	5.0500	NON-RESIDENTIAL	1.010		$ 165.76	$ 837.08
001-190-084	6.2000	NON-RESIDENTIAL	1.240		$ 165.76	$ 1,027.71
001-190-085	18.8500	NON-RESIDENTIAL	3.770		$ 165.76	$ 3,124.57
001-190-086	13.3500	NON-RESIDENTIAL	2.670		$ 165.76	$ 2,212.89
001-190-091	6.2500	NON-RESIDENTIAL	1.250		$ 165.76	$ 1,036.00
001-190-092	5.0000	NON-RESIDENTIAL	1.000		$ 165.76	$ 828.80
001-190-093	5.0000	NON-RESIDENTIAL	1.000		$ 165.76	$ 828.80
001-190-097	1.6924	VACANT	8.462		$ 165.76	$ 280.53

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-190-098	0.5080	VACANT	2.540		$ 165.76	$ 84.20
001-190-099	6.3950	NON-RESIDENTIAL	1.279		$ 165.76	$ 1,060.03
001-190-100	5.0050	NON-RESIDENTIAL	1.001		$ 165.76	$ 829.62
001-190-101	6.1650	NON-RESIDENTIAL	1.233		$ 165.76	$ 1,021.91
001-210-013	0.2000	VACANT	1.000		$ 165.76	$ 33.15
001-210-016	0.0960	VACANT	0.480		$ 165.76	$ 15.91
001-210-020	0.9440	VACANT	4.720		$ 165.76	$ 156.47
001-210-023	0.2000	VACANT	1.000		$ 165.76	$ 33.15
001-210-024	3.3860	VACANT	16.930		$ 165.76	$ 561.26
001-210-025	2.9000	NON-RESIDENTIAL	0.580		$ 165.76	$ 480.70
001-210-026	1.0000	NON-RESIDENTIAL	0.110		$ 165.76	$ 165.76
001-241-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-241-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-241-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-241-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-241-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-241-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-241-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-241-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-242-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-243-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-251-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-251-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-252-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-253-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-253-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-253-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-253-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-253-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-253-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-253-007	0.1240	VACANT	0.620		$ 165.76	$ 20.55
001-261-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-261-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-261-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-261-004	0.1700	VACANT	0.850		$ 165.76	$ 28.17
001-261-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-261-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-261-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-262-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-262-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-263-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-271-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-272-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-272-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-280-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-291-001	0.0000	EXEMPT			$ 165.76	$ -
001-291-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-291-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-291-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-291-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-291-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-291-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-292-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-292-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-293-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-300-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-040	0.0000	EXEMPT			$ 165.76	$ -
001-300-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-300-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-311-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-311-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-312-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-312-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-312-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-313-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-321-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-321-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-322-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-322-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-323-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-340-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-340-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-350-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-029	1.0000	NON-RESIDENTIAL	0.040		$ 165.76	$ 165.76
001-350-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-350-041	0.0000	EXEMPT			$ 165.76	$ -
001-360-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-360-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-360-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-370-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-380-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-380-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-390-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-400-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-400-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-062	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
001-400-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-400-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-410-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-420-001	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
001-420-002	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
001-420-003	1.0000	NON-RESIDENTIAL	0.180		$ 165.76	$ 165.76
001-420-004	1.0000	NON-RESIDENTIAL	0.180		$ 165.76	$ 165.76
001-420-005	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
001-420-006	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-420-007	1.0000	NON-RESIDENTIAL	0.130		$ 165.76	$ 165.76
001-420-008	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
001-420-009	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
001-420-010	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
001-420-011	1.0000	NON-RESIDENTIAL	0.130		$ 165.76	$ 165.76
001-420-012	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
001-420-013	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
001-420-014	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
001-430-002	1.2500	NON-RESIDENTIAL	0.250		$ 165.76	$ 207.20
001-430-003	1.4000	NON-RESIDENTIAL	0.280		$ 165.76	$ 232.06
001-430-004	1.3000	NON-RESIDENTIAL	0.260		$ 165.76	$ 215.48
001-430-005	1.6500	NON-RESIDENTIAL	0.330		$ 165.76	$ 273.50
001-430-006	1.6000	NON-RESIDENTIAL	0.320		$ 165.76	$ 265.21
001-430-008	0.8980	VACANT	4.490		$ 165.76	$ 148.85
001-430-011	0.0000	EXEMPT			$ 165.76	$ -
001-430-012	2.2500	NON-RESIDENTIAL	0.450		$ 165.76	$ 372.96
001-470-001	1.1380	VACANT	5.690		$ 165.76	$ 188.63
001-470-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
001-470-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-470-040	0.2340	VACANT	1.170		$ 165.76	$ 38.78
001-480-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
001-480-037	0.0340	VACANT	0.170		$ 165.76	$ 5.63
001-480-038	0.0580	VACANT	0.290		$ 165.76	$ 9.61
001-480-039	0.0580	VACANT	0.290		$ 165.76	$ 9.61
001-480-040	0.0540	VACANT	0.270		$ 165.76	$ 8.95
001-480-041	0.0240	VACANT	0.120		$ 165.76	$ 3.97
001-480-042	0.0240	VACANT	0.120		$ 165.76	$ 3.97
001-480-043	0.0240	VACANT	0.120		$ 165.76	$ 3.97
003-010-003	0.0000	EXEMPT			$ 165.76	$ -
003-010-006	0.0000	EXEMPT			$ 165.76	$ -
003-010-007	0.0000	EXEMPT			$ 165.76	$ -
003-010-011	0.0000	EXEMPT			$ 165.76	$ -
003-101-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-101-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-101-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-101-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-101-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-101-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-101-017	2.8500	NON-RESIDENTIAL	0.570		$ 165.76	$ 472.41
003-101-018	1.2500	NON-RESIDENTIAL	0.250		$ 165.76	$ 207.20
003-101-019	0.0000	EXEMPT			$ 165.76	$ -
003-101-020	0.0000	EXEMPT			$ 165.76	$ -
003-101-021	0.0000	EXEMPT			$ 165.76	$ -
003-101-022	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-101-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-101-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-101-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-101-026	12.6500	NON-RESIDENTIAL	2.530		$ 165.76	$ 2,096.86
003-102-009	0.0000	EXEMPT			$ 165.76	$ -
003-102-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-102-011	0.0000	EXEMPT			$ 165.76	$ -
003-102-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-102-013	0.0000	EXEMPT			$ 165.76	$ -
003-102-015	0.0000	EXEMPT			$ 165.76	$ -
003-102-016	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-102-017	0.0000	EXEMPT			$ 165.76	$ -
003-102-018	0.0000	EXEMPT			$ 165.76	$ -
003-102-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-102-020	0.0000	EXEMPT			$ 165.76	$ -
003-102-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-102-022	0.0000	EXEMPT			$ 165.76	$ -
003-102-024	2.6500	NON-RESIDENTIAL	0.530		$ 165.76	$ 439.26
003-102-025	0.1940	VACANT	0.970		$ 165.76	$ 32.15
003-103-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-103-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-103-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-103-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-103-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-103-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-103-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-103-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-103-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-104-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-104-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-104-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-104-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-104-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-104-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-104-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-141-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-141-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-142-039	7.4000	NON-RESIDENTIAL	1.480		$ 165.76	$ 1,226.62
003-151-002	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-151-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-151-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-151-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-151-011	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
003-151-016	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-151-017	0.0000	EXEMPT			$ 165.76	$ -
003-151-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-151-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-152-002	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-152-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-152-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-152-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-152-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-152-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-152-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-152-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-152-013	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
003-152-014	1.0000	NON-RESIDENTIAL	0.080		$ 165.76	$ 165.76
003-152-015	1.0000	NON-RESIDENTIAL	0.130		$ 165.76	$ 165.76
003-152-016	1.1000	NON-RESIDENTIAL	0.220		$ 165.76	$ 182.33
003-152-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-152-018	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-152-023	8.4500	APARTMENT		13	$ 165.76	$ 1,400.67
003-152-024	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-152-025	1.3000	NON-RESIDENTIAL	0.260		$ 165.76	$ 215.48
003-152-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-152-028	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-152-029	1.8500	NON-RESIDENTIAL	0.370		$ 165.76	$ 306.65
003-153-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-153-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-153-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-153-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-153-010	1.0000	NON-RESIDENTIAL	0.090		$ 165.76	$ 165.76
003-153-011	1.0000	NON-RESIDENTIAL	0.180		$ 165.76	$ 165.76
003-153-012	2.0500	NON-RESIDENTIAL	0.410		$ 165.76	$ 339.80
003-153-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-153-014	1.9000	NON-RESIDENTIAL	0.380		$ 165.76	$ 314.94
003-153-015	1.0000	NON-RESIDENTIAL	0.150		$ 165.76	$ 165.76
003-153-016	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-153-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-011	0.0000	EXEMPT			$ 165.76	$ -
003-161-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-161-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-161-022	0.2400	VACANT	1.200		$ 165.76	$ 39.78
003-162-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-162-009	9.6500	NON-RESIDENTIAL	1.930		$ 165.76	$ 1,599.58
003-162-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-162-011	7.9650	NON-RESIDENTIAL	1.593		$ 165.76	$ 1,320.27
003-162-012	5.7250	NON-RESIDENTIAL	1.145		$ 165.76	$ 948.97
003-171-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-171-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-172-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-191-001	1.0000	NON-RESIDENTIAL	0.190		$ 165.76	$ 165.76
003-191-002	1.0000	NON-RESIDENTIAL	0.170		$ 165.76	$ 165.76
003-191-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-191-005	1.3500	NON-RESIDENTIAL	0.270		$ 165.76	$ 223.77
003-191-006	6.0000	NON-RESIDENTIAL	1.200		$ 165.76	$ 994.56
003-191-007	1.4500	NON-RESIDENTIAL	0.290		$ 165.76	$ 240.35
003-192-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-192-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-192-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-003	0.0000	EXEMPT			$ 165.76	$ -
003-193-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-193-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-193-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-193-018	2.7000	NON-RESIDENTIAL	0.540		$ 165.76	$ 447.55
003-193-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-200-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-200-034	0.2140	VACANT	1.070		$ 165.76	$ 35.47
003-210-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-210-002	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-210-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-210-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-210-005	0.0260	VACANT	0.130		$ 165.76	$ 4.30
003-210-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-211-013	27.3500	NON-RESIDENTIAL	5.470		$ 165.76	$ 4,533.53
003-212-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-212-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-212-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-212-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-212-018	1.4500	NON-RESIDENTIAL	0.290		$ 165.76	$ 240.35
003-212-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-212-021	1.0000	NON-RESIDENTIAL	0.090		$ 165.76	$ 165.76
003-212-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-212-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-212-025	0.0520	VACANT	0.260		$ 165.76	$ 8.61
003-212-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-212-028	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-212-029	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-212-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-212-032	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-212-033	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-212-034	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-212-035	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-212-036	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-212-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-212-039	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-213-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-213-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-213-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-213-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-213-009	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
003-213-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-213-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-230-006	0.0000	EXEMPT			$ 165.76	$ -
003-230-011	0.0000	EXEMPT			$ 165.76	$ -
003-230-016	0.0000	EXEMPT			$ 165.76	$ -
003-230-017	0.0000	EXEMPT			$ 165.76	$ -
003-230-018	0.0000	EXEMPT			$ 165.76	$ -
003-230-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-230-020	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-230-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-241-001	13.6500	APARTMENT		21	$ 165.76	$ 2,262.62
003-242-002	1.1000	NON-RESIDENTIAL	0.220		$ 165.76	$ 182.33
003-242-003	1.6500	NON-RESIDENTIAL	0.330		$ 165.76	$ 273.50

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-242-007	0.0220	VACANT	0.110		$ 165.76	$ 3.64
003-242-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-242-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-018	0.0220	VACANT	0.110		$ 165.76	$ 3.64
003-242-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-023	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-242-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-242-032	2.5500	NON-RESIDENTIAL	0.510		$ 165.76	$ 422.68
003-242-033	1.0500	NON-RESIDENTIAL	0.210		$ 165.76	$ 174.04
003-242-034	7.8000	APARTMENT		12	$ 165.76	$ 1,292.92
003-242-035	1.1150	NON-RESIDENTIAL	0.223		$ 165.76	$ 184.82
003-242-036	0.0000	EXEMPT			$ 165.76	$ -
003-243-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-243-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-243-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-022	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-243-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-243-032	0.0000	EXEMPT			$ 165.76	$ -
003-251-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-251-003	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
003-251-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-251-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-251-006	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-251-007	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-251-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-251-017	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
003-251-020	0.0000	EXEMPT			$ 165.76	$ -
003-251-021	4.6500	NON-RESIDENTIAL	0.930		$ 165.76	$ 770.78
003-252-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-252-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-252-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-252-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-252-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-252-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-252-011	3.2000	NON-RESIDENTIAL	0.640		$ 165.76	$ 530.43
003-252-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-252-018	0.0000	EXEMPT			$ 165.76	$ -
003-252-019	4.5500	APARTMENT		7	$ 165.76	$ 754.20
003-252-020	5.8500	APARTMENT		9	$ 165.76	$ 969.69
003-252-021	0.0340	VACANT	0.170		$ 165.76	$ 5.63
003-252-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-253-001	1.8500	NON-RESIDENTIAL	0.370		$ 165.76	$ 306.65
003-253-002	1.2500	NON-RESIDENTIAL	0.250		$ 165.76	$ 207.20
003-253-003	1.7500	NON-RESIDENTIAL	0.350		$ 165.76	$ 290.08
003-253-004	4.2000	NON-RESIDENTIAL	0.840		$ 165.76	$ 696.19
003-253-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-253-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-253-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-253-008	0.0460	VACANT	0.230		$ 165.76	$ 7.62
003-254-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-254-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-254-005	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-254-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-254-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-254-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-254-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-254-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-254-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-254-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-254-013	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-254-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-254-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-254-016	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-254-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-261-003	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-261-004	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
003-261-005	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-261-006	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
003-261-007	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
003-261-008	5.1500	NON-RESIDENTIAL	1.030		$ 165.76	$ 853.66
003-261-009	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-261-010	1.4000	NON-RESIDENTIAL	0.280		$ 165.76	$ 232.06
003-262-001	1.0000	NON-RESIDENTIAL	0.060		$ 165.76	$ 165.76
003-262-004	1.0000	NON-RESIDENTIAL	0.170		$ 165.76	$ 165.76
003-262-005	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
003-262-006	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
003-262-009	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
003-262-010	0.0280	VACANT	0.140		$ 165.76	$ 4.64
003-262-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-262-013	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-262-014	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-262-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-262-018	1.0000	NON-RESIDENTIAL	0.130		$ 165.76	$ 165.76
003-262-019	1.0000	NON-RESIDENTIAL	0.050		$ 165.76	$ 165.76
003-262-020	1.5000	NON-RESIDENTIAL	0.300		$ 165.76	$ 248.64
003-262-021	1.5000	NON-RESIDENTIAL	0.300		$ 165.76	$ 248.64

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-263-001	1.1500	NON-RESIDENTIAL	0.230		$ 165.76	$ 190.62
003-263-003	1.3000	NON-RESIDENTIAL	0.260		$ 165.76	$ 215.48
003-263-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-263-006	1.0000	NON-RESIDENTIAL	0.180		$ 165.76	$ 165.76
003-263-014	3.3000	NON-RESIDENTIAL	0.660		$ 165.76	$ 547.00
003-263-015	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
003-263-016	1.0000	NON-RESIDENTIAL	0.080		$ 165.76	$ 165.76
003-263-017	1.3000	NON-RESIDENTIAL	0.260		$ 165.76	$ 215.48
003-263-023	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
003-263-024	1.0000	NON-RESIDENTIAL	0.130		$ 165.76	$ 165.76
003-263-027	1.1500	NON-RESIDENTIAL	0.230		$ 165.76	$ 190.62
003-263-028	5.5000	NON-RESIDENTIAL	1.100		$ 165.76	$ 911.68
003-263-029	1.5000	NON-RESIDENTIAL	0.300		$ 165.76	$ 248.64
003-263-030	1.3000	NON-RESIDENTIAL	0.260		$ 165.76	$ 215.48
003-263-032	0.0340	VACANT	0.170		$ 165.76	$ 5.63
003-263-033	2.0500	NON-RESIDENTIAL	0.410		$ 165.76	$ 339.80
003-280-001	30.7500	NON-RESIDENTIAL	6.150		$ 165.76	$ 5,097.12
003-280-002	6.0000	NON-RESIDENTIAL	1.200		$ 165.76	$ 994.56
003-280-003	1.3000	NON-RESIDENTIAL	0.260		$ 165.76	$ 215.48
003-280-005	0.0000	EXEMPT			$ 165.76	$ -
003-280-006	1.0000	NON-RESIDENTIAL	0.050		$ 165.76	$ 165.76
003-280-007	0.0000	EXEMPT			$ 165.76	$ -
003-280-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-280-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-280-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-280-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-280-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-280-014	0.0000	EXEMPT			$ 165.76	$ -
003-280-017	8.4500	APARTMENT		13	$ 165.76	$ 1,400.67
003-291-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-002	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-291-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-291-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-291-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-292-019	5.2000	APARTMENT		8	$ 165.76	$ 861.95
003-292-020	6.5000	APARTMENT		10	$ 165.76	$ 1,077.44
003-292-023	3.9000	APARTMENT		6	$ 165.76	$ 646.46
003-292-024	10.4000	APARTMENT		16	$ 165.76	$ 1,723.90
003-301-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-301-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-301-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-301-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-301-007	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-301-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-301-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-301-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-301-013	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-301-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-301-021	0.0000	EXEMPT			$ 165.76	$ -
003-301-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-301-025	0.0000	EXEMPT			$ 165.76	$ -
003-301-026	27.3000	APARTMENT		42	$ 165.76	$ 4,525.24
003-301-027	20.8000	APARTMENT		32	$ 165.76	$ 3,447.80
003-302-004	1.0000	NON-RESIDENTIAL	0.170		$ 165.76	$ 165.76
003-302-005	0.0000	EXEMPT			$ 165.76	$ -
003-302-007	18.2000	APARTMENT		28	$ 165.76	$ 3,016.83
003-303-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-303-002	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-303-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-303-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-303-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-303-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-303-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-304-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-304-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-304-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-304-005	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-304-009	32.5000	APARTMENT		50	$ 165.76	$ 5,387.20
003-304-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-304-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-304-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-305-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-004	3.9000	APARTMENT		6	$ 165.76	$ 646.46
003-305-005	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-007	6.5000	APARTMENT		10	$ 165.76	$ 1,077.44
003-305-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-305-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-305-013	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-311-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-311-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-311-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-311-005	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-311-006	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
003-311-007	1.3000	NON-RESIDENTIAL	0.260		$ 165.76	$ 215.48
003-311-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-311-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-311-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-311-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-311-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-311-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-312-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-312-002	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-312-004	1.0500	NON-RESIDENTIAL	0.210		$ 165.76	$ 174.04
003-312-007	1.1000	NON-RESIDENTIAL	0.220		$ 165.76	$ 182.33
003-312-008	1.0000	NON-RESIDENTIAL	0.150		$ 165.76	$ 165.76
003-312-009	1.0000	NON-RESIDENTIAL	0.170		$ 165.76	$ 165.76
003-312-010	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
003-312-011	1.0000	NON-RESIDENTIAL	0.170		$ 165.76	$ 165.76
003-312-012	4.5500	APARTMENT		7	$ 165.76	$ 754.20
003-312-013	0.0000	EXEMPT			$ 165.76	$ -
003-312-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-312-016	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-312-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-312-018	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-312-020	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
003-312-021	1.0000	NON-RESIDENTIAL	0.080		$ 165.76	$ 165.76
003-312-022	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-312-023	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-312-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-313-001	3.5000	NON-RESIDENTIAL	0.700		$ 165.76	$ 580.16
003-313-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-313-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-313-007	5.8500	APARTMENT		9	$ 165.76	$ 969.69
003-313-008	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-313-009	1.0000	NON-RESIDENTIAL	0.120		$ 165.76	$ 165.76
003-313-010	1.0000	NON-RESIDENTIAL	0.130		$ 165.76	$ 165.76
003-313-011	3.9000	APARTMENT		6	$ 165.76	$ 646.46
003-314-001	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
003-314-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-314-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-314-004	6.5000	APARTMENT		10	$ 165.76	$ 1,077.44
003-314-005	1.3500	NON-RESIDENTIAL	0.270		$ 165.76	$ 223.77
003-314-006	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-314-007	1.4000	NON-RESIDENTIAL	0.280		$ 165.76	$ 232.06
003-314-008	1.4500	NON-RESIDENTIAL	0.290		$ 165.76	$ 240.35
003-314-009	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-314-010	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
003-321-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-321-005	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-321-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-321-007	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-321-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-321-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-321-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-321-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-321-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-321-016	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-322-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-322-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-322-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-322-013	1.7000	NON-RESIDENTIAL	0.340		$ 165.76	$ 281.79
003-323-001	0.0000	EXEMPT			$ 165.76	$ -
003-324-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-324-002	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-324-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-324-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-325-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-007	0.0980	VACANT	0.490		$ 165.76	$ 16.24
003-325-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-325-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-325-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-013	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-325-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-325-017	0.0000	EXEMPT			$ 165.76	$ -
003-331-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-331-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-331-003	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-331-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-331-005	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-331-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-002	0.0400	VACANT	0.200		$ 165.76	$ 6.63
003-332-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-332-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-012	0.0380	VACANT	0.190		$ 165.76	$ 6.29
003-332-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-332-015	0.0000	EXEMPT			$ 165.76	$ -
003-333-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-003	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-333-005	0.0940	VACANT	0.470		$ 165.76	$ 15.58
003-333-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-333-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-333-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-333-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-008	0.0860	VACANT	0.430		$ 165.76	$ 14.25
003-340-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-340-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-351-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-023	1.1500	NON-RESIDENTIAL	0.230		$ 165.76	$ 190.62
003-351-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-351-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-352-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-353-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-353-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-360-001	2.5500	NON-RESIDENTIAL	0.510		$ 165.76	$ 422.68
003-360-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-360-003	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
003-360-006	0.0160	VACANT	0.080		$ 165.76	$ 2.65
003-360-007	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-360-008	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-360-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-360-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-360-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-360-014	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-360-015	0.0820	VACANT	0.410		$ 165.76	$ 13.59
003-360-016	1.7000	NON-RESIDENTIAL	0.340		$ 165.76	$ 281.79
003-360-017	0.0420	VACANT	0.210		$ 165.76	$ 6.96
003-360-020	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-360-022	10.4000	APARTMENT		16	$ 165.76	$ 1,723.90
003-370-003	0.1520	VACANT	0.760		$ 165.76	$ 25.19
003-370-005	0.0000	EXEMPT			$ 165.76	$ -
003-370-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-370-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-370-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-370-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-370-010	0.1560	VACANT	0.780		$ 165.76	$ 25.85
003-370-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-370-012	0.3920	VACANT	1.960		$ 165.76	$ 64.97
003-370-014	13.9000	NON-RESIDENTIAL	2.780		$ 165.76	$ 2,304.06
003-381-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-381-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-381-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-012	0.0340	VACANT	0.170		$ 165.76	$ 5.63
003-382-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-382-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-383-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-383-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-383-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-383-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-383-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-431-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-431-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-431-007	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-431-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-431-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-431-015	0.0000	EXEMPT			$ 165.76	$ -
003-431-020	0.0000	EXEMPT			$ 165.76	$ -
003-431-021	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-431-026	26.4050	NON-RESIDENTIAL	5.281		$ 165.76	$ 4,376.89
003-431-027	0.0000	EXEMPT			$ 165.76	$ -
003-434-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-434-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-434-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-434-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-434-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-434-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-435-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-435-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-435-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-435-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-435-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-435-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-435-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-435-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-435-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-435-013	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-436-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-436-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-005	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-006	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-008	3.2500	APARTMENT		5	$ 165.76	$ 538.72
003-440-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-011	2.2000	NON-RESIDENTIAL	0.440		$ 165.76	$ 364.67
003-440-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-013	0.0260	VACANT	0.130		$ 165.76	$ 4.30
003-440-014	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-015	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-026	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-027	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-028	0.0480	VACANT	0.240		$ 165.76	$ 7.95
003-440-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-031	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-440-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-036	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-037	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-440-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-440-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-450-001	37.2000	NON-RESIDENTIAL	7.440		$ 165.76	$ 6,166.27
003-450-002	0.0820	VACANT	0.410		$ 165.76	$ 13.59
003-462-004	0.9708	VACANT	4.854		$ 165.76	$ 160.91
003-463-007	4.5500	APARTMENT		7	$ 165.76	$ 754.20
003-463-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-463-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-463-020	7.8000	APARTMENT		12	$ 165.76	$ 1,292.92
003-463-022	7.8000	APARTMENT		12	$ 165.76	$ 1,292.92
003-463-023	5.8500	APARTMENT		9	$ 165.76	$ 969.69
003-463-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-463-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-463-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-463-028	0.0000	EXEMPT			$ 165.76	$ -
003-470-001	0.0520	VACANT	0.260		$ 165.76	$ 8.61
003-470-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-470-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-470-011	10.4000	APARTMENT		16	$ 165.76	$ 1,723.90
003-470-012	4.5500	APARTMENT		7	$ 165.76	$ 754.20
003-470-013	0.1200	VACANT	0.600		$ 165.76	$ 19.89
003-470-015	0.0760	VACANT	0.380		$ 165.76	$ 12.59
003-470-016	0.0480	VACANT	0.240		$ 165.76	$ 7.95
003-470-017	0.0440	VACANT	0.220		$ 165.76	$ 7.29
003-481-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-011	5.8500	APARTMENT		9	$ 165.76	$ 969.69
003-481-014	0.0460	VACANT	0.230		$ 165.76	$ 7.62
003-481-016	12.3500	APARTMENT		19	$ 165.76	$ 2,047.13
003-481-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-481-018	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-481-022	13.0000	APARTMENT		20	$ 165.76	$ 2,154.88
003-481-023	5.2000	APARTMENT		8	$ 165.76	$ 861.95
003-483-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-483-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-483-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-483-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-483-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-483-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-483-007	5.2000	APARTMENT		8	$ 165.76	$ 861.95
003-483-018	9.1000	APARTMENT		14	$ 165.76	$ 1,508.41
003-490-001	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-490-012	0.0000	EXEMPT			$ 165.76	$ -
003-490-015	0.0000	EXEMPT			$ 165.76	$ -
003-490-025	0.0440	VACANT	0.220		$ 165.76	$ 7.29
003-490-027	0.1180	VACANT	0.590		$ 165.76	$ 19.55
003-490-029	0.0400	VACANT	0.200		$ 165.76	$ 6.63
003-501-001	1.1880	VACANT	5.940		$ 165.76	$ 196.92
003-501-002	0.0900	VACANT	0.450		$ 165.76	$ 14.91
003-502-001	0.0500	VACANT	0.250		$ 165.76	$ 8.28
003-502-002	0.2400	VACANT	1.200		$ 165.76	$ 39.78
003-510-001	0.0000	EXEMPT			$ 165.76	$ -
003-510-002	0.0000	EXEMPT			$ 165.76	$ -
003-510-003	0.0000	EXEMPT			$ 165.76	$ -
003-510-004	0.0000	EXEMPT			$ 165.76	$ -
003-520-003	0.0000	EXEMPT			$ 165.76	$ -
003-530-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-530-004	0.0000	EXEMPT			$ 165.76	$ -
003-530-005	0.0000	EXEMPT			$ 165.76	$ -
003-530-007	0.0000	EXEMPT			$ 165.76	$ -
003-541-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-541-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-541-003	0.0000	EXEMPT			$ 165.76	$ -
003-542-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-009	0.1660	VACANT	0.830		$ 165.76	$ 27.51
003-542-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-542-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-543-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-543-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-551-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-552-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-552-043	0.1480	VACANT	0.740		$ 165.76	$ 24.53
003-570-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-570-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-580-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-580-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-590-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-590-032	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-590-033	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-590-039	0.0000	EXEMPT			$ 165.76	$ -
003-590-045	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-590-046	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-590-047	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-590-048	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-590-049	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-590-054	35.1000	APARTMENT		54	$ 165.76	$ 5,818.17
003-590-055	21.4500	APARTMENT		33	$ 165.76	$ 3,555.55
003-600-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-600-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-600-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-610-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-620-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-620-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-640-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-640-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-650-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-650-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-680-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-690-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-690-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-700-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-710-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-710-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-730-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-730-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-760-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-770-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-770-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-770-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-770-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-001	0.0000	EXEMPT			$ 165.76	$ -
003-780-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-780-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-780-066	0.0000	EXEMPT			$ 165.76	$ -
003-790-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-790-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-790-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-790-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-790-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-800-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-800-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-800-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-810-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-810-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-830-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-830-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-840-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-840-014	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-840-015	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-840-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-840-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-840-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-850-013	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
003-850-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-850-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-860-001	1.0000	NON-RESIDENTIAL	0.030		$ 165.76	$ 165.76
003-860-002	1.0000	NON-RESIDENTIAL	0.009		$ 165.76	$ 165.76
003-860-003	1.0000	NON-RESIDENTIAL	0.030		$ 165.76	$ 165.76
003-860-004	1.0000	NON-RESIDENTIAL	0.003		$ 165.76	$ 165.76
003-860-005	1.0000	NON-RESIDENTIAL	0.010		$ 165.76	$ 165.76
003-860-006	1.0000	NON-RESIDENTIAL	0.026		$ 165.76	$ 165.76
003-860-007	1.0000	NON-RESIDENTIAL	0.030		$ 165.76	$ 165.76
003-860-008	1.0000	NON-RESIDENTIAL	0.040		$ 165.76	$ 165.76
003-870-001	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-870-002	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-870-003	1.0000	NON-RESIDENTIAL	0.019		$ 165.76	$ 165.76
003-870-004	1.0000	NON-RESIDENTIAL	0.019		$ 165.76	$ 165.76
003-870-005	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-870-006	1.0000	NON-RESIDENTIAL	0.007		$ 165.76	$ 165.76
003-870-007	1.0000	NON-RESIDENTIAL	0.020		$ 165.76	$ 165.76
003-870-009	1.0000	NON-RESIDENTIAL	0.010		$ 165.76	$ 165.76
003-870-010	1.0000	NON-RESIDENTIAL	0.024		$ 165.76	$ 165.76
003-890-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-890-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-890-062	0.0000	EXEMPT			$ 165.76	$ -
003-920-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-920-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-920-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-930-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-930-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-930-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-940-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-940-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-940-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
003-950-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-950-024	0.0000	EXEMPT			$ 165.76	$ -
003-960-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-960-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-960-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-960-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-980-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-980-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-980-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
003-990-021	1.0000	NON-RESIDENTIAL	0.010		$ 165.76	$ 165.76
003-990-022	1.0000	NON-RESIDENTIAL	0.047		$ 165.76	$ 165.76
003-990-023	1.0000	NON-RESIDENTIAL	0.018		$ 165.76	$ 165.76
004-004-020	0.0000	EXEMPT			$ 165.76	$ -
004-004-021	8.6000	NON-RESIDENTIAL	1.720		$ 165.76	$ 1,425.53
004-004-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-004-029	0.3800	VACANT	1.900		$ 165.76	$ 62.98
004-004-030	0.0000	EXEMPT			$ 165.76	$ -
004-004-031	0.0000	EXEMPT			$ 165.76	$ -
004-005-003	7.7000	NON-RESIDENTIAL	1.540		$ 165.76	$ 1,276.35
004-005-004	0.8140	VACANT	4.070		$ 165.76	$ 134.92
004-005-005	0.4540	VACANT	2.270		$ 165.76	$ 75.25
004-005-006	0.0000	EXEMPT			$ 165.76	$ -

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-005-007	0.0000	EXEMPT			$ 165.76	$ -
004-005-008	16.5000	NON-RESIDENTIAL	3.300		$ 165.76	$ 2,735.04
004-005-010	5.0000	NON-RESIDENTIAL	1.000		$ 165.76	$ 828.80
004-005-011	7.0000	NON-RESIDENTIAL	1.400		$ 165.76	$ 1,160.32
004-005-012	0.0000	EXEMPT			$ 165.76	$ -
004-006-001	5.0500	NON-RESIDENTIAL	1.010		$ 165.76	$ 837.08
004-006-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-011	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-006-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-021	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-006-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-023	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-006-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-006-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-072	0.6620	VACANT	3.310		$ 165.76	$ 109.73
004-006-073	0.0000	EXEMPT			$ 165.76	$ -
004-006-074	0.0000	EXEMPT			$ 165.76	$ -
004-006-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-006-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-007-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-007-056	0.8500	VACANT	4.250		$ 165.76	$ 140.89
004-007-057	0.1180	VACANT	0.590		$ 165.76	$ 19.55
004-008-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-008-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-008-067	0.0980	VACANT	0.490		$ 165.76	$ 16.24
004-009-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-009-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-009-053	0.0000	EXEMPT			$ 165.76	$ -
004-010-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-010-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-010-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-010-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-011-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-011-043	0.0000	EXEMPT			$ 165.76	$ -
004-011-044	0.2020	VACANT	1.010		$ 165.76	$ 33.48
004-012-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-008	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-012-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-012-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-013-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-013-014	3.2500	NON-RESIDENTIAL	0.650		$ 165.76	$ 538.72
004-013-015	7.3500	NON-RESIDENTIAL	1.470		$ 165.76	$ 1,218.33
004-013-016	9.7500	NON-RESIDENTIAL	1.950		$ 165.76	$ 1,616.16
004-013-017	4.0000	NON-RESIDENTIAL	0.800		$ 165.76	$ 663.04
004-013-021	0.2760	VACANT	1.380		$ 165.76	$ 45.74
004-013-022	3.8500	NON-RESIDENTIAL	0.770		$ 165.76	$ 638.17
004-013-027	9.3500	NON-RESIDENTIAL	1.870		$ 165.76	$ 1,549.85
004-013-029	0.0000	EXEMPT			$ 165.76	$ -
004-013-030	27.9500	APARTMENT		43	$ 165.76	$ 4,632.99
004-014-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-014-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-014-031	0.5960	VACANT	2.980		$ 165.76	$ 98.79
004-015-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-015-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-082	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-083	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-015-084	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-085	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-086	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-087	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-088	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-089	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-015-090	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-016-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-016-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-020	24.7000	APARTMENT		38	$ 165.76	$ 4,094.27
004-017-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-017-022	13.1000	NON-RESIDENTIAL	2.620		$ 165.76	$ 2,171.45
004-019-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-019-021	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-026-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-026-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-013	0.0000	EXEMPT			$ 165.76	$ -
004-026-014	0.0000	EXEMPT			$ 165.76	$ -
004-026-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-026-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-027-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-027-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-063	0.0000	EXEMPT			$ 165.76	$ -
004-027-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-027-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-031-017	14.3500	NON-RESIDENTIAL	2.870		$ 165.76	$ 2,378.65
004-031-018	4.2000	NON-RESIDENTIAL	0.840		$ 165.76	$ 696.19
004-031-019	1.0000	NON-RESIDENTIAL	0.130		$ 165.76	$ 165.76
004-036-001	0.0000	EXEMPT			$ 165.76	$ -
004-036-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-036-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-036-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-036-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-036-009	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-010	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-011	1.0000	NON-RESIDENTIAL	0.200		$ 165.76	$ 165.76
004-036-012	1.0000	NON-RESIDENTIAL	0.190		$ 165.76	$ 165.76
004-036-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-036-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-036-015	1.0000	NON-RESIDENTIAL	0.190		$ 165.76	$ 165.76
004-036-016	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-017	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-018	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-021	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-022	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-036-023	30.5500	APARTMENT		47	$ 165.76	$ 5,063.96
004-036-024	10.6500	NON-RESIDENTIAL	2.130		$ 165.76	$ 1,765.34
004-039-002	0.0800	VACANT	0.400		$ 165.76	$ 13.26
004-039-006	0.0000	EXEMPT			$ 165.76	$ -
004-039-007	5.5000	NON-RESIDENTIAL	1.100		$ 165.76	$ 911.68
004-039-009	5.7000	NON-RESIDENTIAL	1.140		$ 165.76	$ 944.83
004-039-010	4.5500	NON-RESIDENTIAL	0.910		$ 165.76	$ 754.20
004-039-012	0.0980	VACANT	0.490		$ 165.76	$ 16.24

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-041-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-003	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-041-004	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-041-005	0.0000	EXEMPT		2	$ 165.76	$ -
004-041-006	1.0000	NON-RESIDENTIAL	0.100		$ 165.76	$ 165.76
004-041-007	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
004-041-008	1.0000	NON-RESIDENTIAL	0.150		$ 165.76	$ 165.76
004-041-009	2.2000	NON-RESIDENTIAL	0.440		$ 165.76	$ 364.67
004-041-010	5.2000	APARTMENT		8	$ 165.76	$ 861.95
004-041-011	1.0000	NON-RESIDENTIAL	0.160		$ 165.76	$ 165.76
004-041-012	1.2500	NON-RESIDENTIAL	0.250		$ 165.76	$ 207.20
004-041-013	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
004-041-014	1.4500	NON-RESIDENTIAL	0.290		$ 165.76	$ 240.35
004-041-015	2.3500	NON-RESIDENTIAL	0.470		$ 165.76	$ 389.53
004-041-016	7.0000	NON-RESIDENTIAL	1.400		$ 165.76	$ 1,160.32
004-041-017	0.0440	VACANT	0.220		$ 165.76	$ 7.29
004-041-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-019	6.9300	NON-RESIDENTIAL	1.386		$ 165.76	$ 1,148.71
004-041-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-035	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-041-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-041-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-001	1.8000	NON-RESIDENTIAL	0.360		$ 165.76	$ 298.36
004-047-002	2.4000	NON-RESIDENTIAL	0.480		$ 165.76	$ 397.82
004-047-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-007	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-008	1.0000	NON-RESIDENTIAL	0.030		$ 165.76	$ 165.76
004-047-009	1.0000	NON-RESIDENTIAL	0.140		$ 165.76	$ 165.76
004-047-010	1.7500	NON-RESIDENTIAL	0.350		$ 165.76	$ 290.08
004-047-011	3.2500	APARTMENT		5	$ 165.76	$ 538.72
004-047-012	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-015	0.0320	VACANT	0.160		$ 165.76	$ 5.30
004-047-016	2.4000	NON-RESIDENTIAL	0.480		$ 165.76	$ 397.82
004-047-017	3.4500	NON-RESIDENTIAL	0.690		$ 165.76	$ 571.87
004-047-018	1.6000	NON-RESIDENTIAL	0.320		$ 165.76	$ 265.21
004-047-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-022	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-047-023	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-024	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-025	3.2500	APARTMENT		5	$ 165.76	$ 538.72
004-047-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-027	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-028	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-031	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-032	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-033	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-034	3.0000	RESIDENTIAL 2-4		4	$ 165.76	$ 497.28
004-047-036	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-037	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-047-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-047-039	1.7500	NON-RESIDENTIAL	0.350		$ 165.76	$ 290.08
004-047-040	3.6500	NON-RESIDENTIAL	0.730		$ 165.76	$ 605.02
004-047-041	16.4500	NON-RESIDENTIAL	3.290		$ 165.76	$ 2,726.75
004-047-043	0.0320	VACANT	0.160		$ 165.76	$ 5.30
004-047-044	1.5000	RESIDENTIAL 2-4		2	$ 165.76	$ 248.64
004-087-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-087-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-087-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-087-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-087-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-090-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-090-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-090-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-090-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-091-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-099-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-099-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-099-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-099-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-099-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-099-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-101-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-102-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-102-041	1.0000	NON-RESIDENTIAL	0.070		$ 165.76	$ 165.76
004-103-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-103-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-104-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-104-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-105-003	0.0860	VACANT	0.430		$ 165.76	$ 14.25
004-105-004	2.4000	NON-RESIDENTIAL	0.480		$ 165.76	$ 397.82
004-105-005	3.4500	NON-RESIDENTIAL	0.690		$ 165.76	$ 571.87
004-105-006	4.7000	NON-RESIDENTIAL	0.940		$ 165.76	$ 779.07
004-105-007	4.6000	NON-RESIDENTIAL	0.920		$ 165.76	$ 762.49
004-105-008	5.3000	NON-RESIDENTIAL	1.060		$ 165.76	$ 878.52
004-105-009	2.1000	NON-RESIDENTIAL	0.420		$ 165.76	$ 348.09
004-105-010	11.7500	NON-RESIDENTIAL	2.350		$ 165.76	$ 1,947.68
004-105-011	0.2300	VACANT	1.150		$ 165.76	$ 38.12
004-105-012	13.0000	APARTMENT		20	$ 165.76	$ 2,154.88
004-105-016	0.0000	EXEMPT			$ 165.76	$ -
004-105-017	0.0000	EXEMPT			$ 165.76	$ -
004-105-018	0.0000	EXEMPT			$ 165.76	$ -
004-105-019	0.0000	EXEMPT			$ 165.76	$ -
004-105-020	0.0000	EXEMPT			$ 165.76	$ -
004-105-022	0.0000	EXEMPT			$ 165.76	$ -
004-105-023	0.0000	EXEMPT			$ 165.76	$ -
004-105-024	0.0000	EXEMPT			$ 165.76	$ -
004-105-025	0.0000	EXEMPT			$ 165.76	$ -
004-105-026	0.0000	EXEMPT			$ 165.76	$ -
004-105-027	0.0000	EXEMPT			$ 165.76	$ -
004-105-028	0.0000	EXEMPT			$ 165.76	$ -
004-106-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-106-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-106-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-107-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-107-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-107-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-108-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-108-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-108-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-109-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-109-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-110-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-110-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-110-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-110-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-110-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-110-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-110-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-110-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-111-041	1.0000	NON-RESIDENTIAL	0.076		$ 165.76	$ 165.76
004-112-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-112-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-112-028	0.1480	VACANT	0.740		$ 165.76	$ 24.53
004-112-029	0.0000	EXEMPT			$ 165.76	$ -
004-112-030	0.0600	VACANT	0.300		$ 165.76	$ 9.94
004-113-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-113-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-113-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-113-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-113-005	1.0000	NON-RESIDENTIAL	0.110		$ 165.76	$ 165.76
004-114-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-114-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-114-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-114-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-114-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-114-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-114-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-114-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-115-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-115-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-115-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-116-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-116-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-117-003	0.0000	EXEMPT			$ 165.76	$ -
004-117-012	0.0000	EXEMPT			$ 165.76	$ -
004-118-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-118-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-118-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-118-004	0.0242	VACANT	0.121		$ 165.76	$ 4.01
004-119-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-119-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-119-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
004-119-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-120-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-121-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-122-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-122-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-122-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-122-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-123-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-123-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-123-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
004-123-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
005-430-021	50.0000	NON-RESIDENTIAL	22.280		$ 165.76	$ 8,288.00
005-430-051	50.0000	NON-RESIDENTIAL	14.870		$ 165.76	$ 8,288.00
005-430-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
005-430-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
005-430-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
005-430-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-070-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-070-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-082	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-083	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-085	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-086	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-087	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-088	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-089	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-090	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-091	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-092	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-093	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-094	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-095	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-096	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-097	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-098	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-070-099	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-000	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-071-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-071-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-073-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-073-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-082	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-083	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-084	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-085	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-086	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-087	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-088	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-089	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-090	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-091	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-092	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-093	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-094	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-095	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-096	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-097	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-098	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-073-099	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-000	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-074-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-180-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-180-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-082	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-083	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-084	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-085	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-086	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-087	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-088	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-089	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-090	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-091	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-092	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-093	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-094	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-095	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-096	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-097	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-098	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-180-099	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-000	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
501-181-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
501-181-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-199-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
503-210-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-210-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
503-240-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-240-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-370-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-370-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-370-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-370-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
503-430-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
503-430-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
503-430-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
505-430-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-082	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-083	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-084	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-085	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-086	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-087	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-088	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-089	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-090	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-091	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-092	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-093	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-094	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-095	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-096	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-097	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-098	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-430-099	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
505-431-000	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
505-431-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-082	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-083	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
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505-431-093	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-094	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-095	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-096	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-097	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-098	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-431-099	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-000	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-001	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-002	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-003	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
505-432-004	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-005	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-006	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-007	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-008	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-009	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-010	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-011	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-012	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-013	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-014	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-015	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-016	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-017	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-018	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-019	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-020	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-021	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-022	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-023	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-024	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-025	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-026	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-027	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-028	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-029	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-030	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-031	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-032	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-033	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-034	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-035	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-036	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-037	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-038	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-039	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-040	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-041	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-042	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-043	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-044	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-045	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-046	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-047	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-048	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-049	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-050	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-051	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-052	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-053	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-054	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-055	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Assessor Parcel Number	EBU	Land Use	Taxable Acreage	Units	Assessment Rate	Assessment
505-432-056	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-057	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-058	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-059	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-060	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-061	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-062	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-063	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-064	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-065	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-066	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-067	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-068	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-069	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-070	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-071	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-072	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-073	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-074	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-075	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-076	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-077	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-078	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-079	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-080	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76
505-432-081	1.0000	RESIDENTIAL		1	$ 165.76	$ 165.76

Agenda Section: Other Business
Agenda Item No.: 11
Council Meeting Date: November 10, 2025

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Resolution of Intention to Form the Coastal Berm Assessment District and to Levy Assessments Commencing Fiscal Year 2026/2027.

STAFF RECOMMENDATION

1. Approve Resolution No. 6424 initiating proceedings to form the Carpinteria Coastal Berm Assessment District, directing the preparation and filing of the Engineer's Report regarding the district formation and levy of assessments.

2. Approve Resolution No. 6425 declaring the City's intention to form the Carpinteria Coastal Berm Assessment District, preliminarily approving the Engineer's Report; ordering that a property-owner protest ballot proceeding be conducted pursuant to Proposition 218; and setting the date, time, and place for the public hearing.

Sample Motion:

I move that the City Council: (1) approve Resolution No. 6424 initiating proceedings to form the Carpinteria Coastal Berm Assessment District and directing preparation and filing of the Engineer's Report; and (2) approve Resolution No. 6425 declaring the City's intention to form the district, preliminarily approving the Engineer's Report, ordering a Proposition 218 property-owner ballot proceeding, and setting the date, time, and place for the public hearing.

(This motion requires a roll call vote.)

BACKGROUND

History of the Winter Berm and Formation of the Assessment District

Since 1983, the City of Carpinteria has annually constructed, maintained, and removed a winter sand berm along Carpinteria City Beach to provide seasonal protection to the beach community from storm waves and coastal flooding. The berm offers a limited but meaningful level of flood mitigation for beachfront properties and public infrastructure, while its seasonal removal preserves recreational beach access and aesthetics during the summer months.

Initially, the Winter Protection Berm Program was funded through the City's General Fund, with early costs estimated at approximately $20,000 per year, plus a $4,000 annual reserve contribution. By 1992, however, fiscal constraints rendered it no longer feasible for the City to continue financing the berm's construction and maintenance without an alternative funding mechanism. The winter berm is not a legally mandated flood control facility; rather, it is a discretionary protective measure implemented by the City to reduce potential storm-related flood impacts along the beachfront.

To ensure long-term program viability, the City Council established the Carpinteria City Beach Winter Protection Berm Assessment District pursuant to the Municipal Improvement Act of 1913, which authorizes cities to levy assessments on properties receiving direct benefit from improvements such as levees, bulkheads, and other coastal protection structures. The District was created to equitably allocate program costs among the properties that derive the greatest benefit from the berm's protective function. Over time, this initial funding framework became outdated as costs increased and program complexity grew.

Existing Assessment District No. 5

Today, the City administers Assessment District No. 5, formed by City Council Resolution No. 3061 on December 14, 1992, consistent with this original intent. The District has historically funded the seasonal construction and removal of the protective sand berm along Carpinteria City Beach, providing protection from storm waves and coastal flooding for properties within the district boundaries extending from Linden Avenue to Ash Avenue.

In 1996, California voters approved Proposition 218, which established strict requirements for imposing and increasing property-related assessments, including mandatory property-owner approval through a ballot proceeding. A Proposition 218 vote was held for District No. 5 on January 13, 1997, at which time the assessment rates were locked in at a fixed rate.

Need to Replace and Modernize Existing Assessment District

Since 1997, assessment rates have remained unchanged at a value of approximately $20,000 while the cost to plan, permit, construct, monitor, maintain, and—when necessary—repair the seasonal berm has increased across multiple cost drivers.

These include:

- **Labor and prevailing wage escalation** for specialized coastal and heavy civil work, including overtime associated with storm-event mobilizations.
- **Materials and equipment cost growth - Inflation** (trucking, fuel, loaders/dozers, and protective coverings).

- **Regulatory compliance and permitting** (California Coastal Act, U.S. Army Corps, Regional Water Quality Control Board, and related monitoring/mitigation and reporting requirements).
- **Storm season mobilization/demobilization** frequency and standby readiness costs to respond during high surf and rain events.
- **Insurance, bonding, and contractor availability** in a tight marine/coastal market.
- **Administrative and program management** (public noticing, professional services (biologist / land surveying) contract administration, budget tracking, and emergency procurement readiness).

To address this funding gap, and in alignment with previous Council direction, staff recommends the City Council initiate formation of a new assessment district—the Carpinteria Coastal Berm Assessment District—and authorize the required Proposition 218 ballot proceeding. The new District will establish updated assessments that reflect current costs and provide a sustainable funding structure for the berm program.

Two resolutions (Attachments A and B) have been prepared to initiate formation of the new assessment district:

- **Attachment A – Resolution Initiating Proceedings:** Directs preparation and filing of the Engineer's Report and officially begins the process to form the Carpinteria Coastal Berm Assessment District in accordance with the Benefit Assessment Act of 1982.
- **Attachment B – Resolution of Intention:** Declares the City Council's intent to form the District, preliminarily approves the Engineer's Report, and orders the property-owner protest ballot proceeding required by Proposition 218. This resolution also sets the date, time, and place of the public hearing at which ballots will be tabulated.

Attachment C is the **Engineer's Report**, which defines the district boundary, identifies the improvements and services to be funded, explains the assessment methodology and proportionality findings required by Proposition 218, and establishes the maximum annual assessment rates.

DISCUSSION

To support the City Council's Primary Goal #4 — Maintain the Fiscal Sustainability of the City, as outlined in the FY 2025–27 Strategic Plan, the City is pursuing targeted initiatives to align long-term funding with service demands. As part of this direction, the City Council specifically called for modernizing outdated assessment structures, which will ensure essential maintenance services are funded equitably by the properties that benefit from them and to reduce reliance on discretionary General Fund subsidies.

In furtherance of this City Council goal, staff enlisted Willdan Financial Services to prepare an Engineer's Report (Attachment C) evaluating the current and projected costs of the Winter Berm Program and developing a methodology for equitable cost allocation consistent with Proposition 218. Willdan's analysis identified that the existing District's

fixed assessments are no longer sufficient to fund ongoing berm construction, maintenance, and emergency response needs.

The resulting Engineer's Report recommends formation of a new assessment district—the Carpinteria Coastal Berm Assessment District—to consolidate all berm-related costs into a single, updated program with transparent benefit apportionment and a sustainable funding structure. Under this approach, the existing District would be replaced with a new District that aligns assessments with actual program costs that are allocated based on the proportional special benefits to parcels within the District. Under the proposed District, revised assessments will be levied beginning in Fiscal Year 2026/27 and will be collected on the County property tax roll. The assessments will be calculated on the basis of Equivalent Benefit Units as defined in the Engineer's Report and will be adjusted annually to reflect actual program costs while remaining within the voter-approved maximum levy.

The **Engineer's Report** was prepared by Willdan Financial Services, a consulting firm with more than 60 years of experience assisting California public agencies with assessment engineering, municipal finance, and district formation.

The berm program consists of seasonal construction and removal of an earthen berm approximately 1,375 feet in length, 40 feet wide at its base, and 9.5 feet high. Once constructed, the berm must be monitored, maintained, and repaired during the winter storm season to ensure that it provides reliable protection. Emergency response activities are often required during significant weather events to reinforce the structure and prevent overtopping or erosion. In addition to physical construction and maintenance, the program requires administrative oversight, land surveying, biologist reports and supervision, compliance with legal noticing, permitting and reporting obligations, and the management of contractual and budgetary responsibilities. A contingency allocation is also necessary to address unforeseen events such as unusually severe storms resulting in damage to the Berm or cost escalations.

The Engineer's Report prepared for the new District establishes that these improvements provide a direct and special benefit to properties located within the proposed boundaries. Primarily, the berm reduces flood risk. However, there are secondary benefits, including preserving property values and, in some cases, the potential to lower insurance costs for properties within the District. A minor portion of the overall benefit, approximately five percent, has been determined to be general in nature and will therefore be funded by non-assessment sources such as the City's General Fund.

Consistent with Proposition 218, formation of the District requires approval through a property-owner protest ballot proceeding. Ballots will be mailed to property owners and weighted by financial obligation. A public hearing is scheduled for March 9, 2026, at which time ballots will be tabulated, weighted by the property-owner's proportional financial obligation. If a majority protest exists (ballots opposing outweigh ballots in favor, weighted by assessment), proceedings will be abandoned. If no majority protest exists, Council may adopt the Engineer's Report, confirm the District boundaries and levy, and establish the new District.

Two resolutions (Attachments A and B) have been prepared for the Council's consideration:

- **Attachment A – Resolution Initiating Proceedings:** Directs preparation and filing of the Engineer's Report and begins the process to form the Coastal Berm Assessment District under the Benefit Assessment Act of 1982.

- **Attachment B – Resolution of Intention:** Declares the City Council's intent to form the District, preliminarily approves the Engineer's Report, and orders the Proposition 218 ballot proceeding incorporating the procedures set forth in the "Special Benefit Assessment Setting Procedures," discussed below. This resolution also sets a Public Hearing tentatively scheduled for **March 9, 2026**, at which time ballots will be tabulated.

Additionally, AB 2257, effective January 1, 2025, codifies Government Code §§ 53759.1 and 53759.2, which authorizes public agencies to implement an exhaustion of administrative remedies requirement in the context of Proposition 218 proceedings and specifies the scope of a Court's review of the administrative record if the local agency complies with certain specified requirements. If these requirements are met by the local agency, any party wishing to preserve their right to legally challenge the Assessment after its adoption is required to submit a written objection regarding a proposed assessment during the property-owner protest ballot proceeding and by a specified deadline not less than 45 days after mailing of the ballot and notice pursuant to Proposition 218. Failure to do so would preclude a party from filling a legal challenge to the assessment. To implement this requirement, the local agency is required, among other things, to prepare written responses to the timely submitted objections and present them to the local agency governing body, which will make certain specified determinations prior to the close of the Proposition 218 proceeding. This process runs concurrently with the Proposition 218 property-owner protest ballot proceeding and does not impact a property owner's ability to submit a protest pursuant to Proposition 218.

In Resolution No. 6421, the City adopted procedures to implement the requirements of AB 2257, "Special Benefit Assessment Setting Procedures," which the City may follow concurrently with the Proposition 218 property-owner protest ballot proceeding if it chooses to implement an exhaustion of remedies requirement for challenging the legality of an assessment district.

POLICY CONSISTENCY

This action aligns with the City Council's Primary Goal #4: Maintain the Fiscal Sustainability of the City, as outlined in the FY 2025–27 Strategic Plan, by modernizing outdated assessment structures to align assessed rates with actual service costs.

FINANCIAL CONSIDERATIONS

No appropriations are needed at this time. Funding needed to prepare and present this agenda item to the City Council is part of the Fiscal Year 2026 Budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

The proposed actions comply with the Benefit Assessment Act of 1982, being Chapter 6.4 of the California Government Code (commencing with Section 54703) and Proposition 218 requirements for assessment increases, including the legally mandated property-owner ballot process to implement any new assessments. The City Attorney's Office has reviewed the draft Resolutions and approved as to form.

OPTIONS

1. Approve the resolutions to initiate the formation of the Carpinteria Coastal Berm Assessment District and conduct the required ballot proceeding.

2. Decline to approve the resolutions and provide alternative direction to staff.

PRINCIPAL PARTIES EXPECTED AT MEETING

Representatives of Willdan Financial Services and CliffordMoss.

ATTACHMENTS

Attachment A: Resolution 6424
Attachment B: Resolution 6425
Attachment C: Engineer's Report, Formation of Carpinteria Coastal Berm Assessment District, Fiscal Year 2026/2027

Staff contacts:

Ryan Kintz, Assistant City Manager
(805) 755-4400, ryank@carpinteriaca.gov

Signature

Stephon Downes, Management Analyst
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Reviewed by:

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Signature

Michael Ramirez, City Manager
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Signature

ATTACHMENT A

Resolution 6424

RESOLUTION NO. 6424

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA, CALIFORNIA, INITIATING PROCEEDINGS FOR THE FORMATION OF THE COASTAL BERM PROTECTION ASSESSMENT DISTRICT; AND THE INTENTION TO LEVY AND COLLECT ASSESSMENTS RELATED THERETO COMMENCING WITH FISCAL YEAR 2026/2027

WHEREAS, the City Council pursuant to the provisions of the Benefit Assessment Act of 1982, Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with Section 54703 (hereafter referred to as the "Act") desires to initiate proceedings for the formation of the Coastal Berm Assessment District (hereafter referred to as the "District"); and declare its intent to levy and collect annual assessments to pay for the operation, maintenance and servicing of berm improvements and appurtenant facilities related thereto; and

WHEREAS, the boundaries of the District shall be as described on the maps on file with the City and in the Engineer's Report, and incorporated herein by reference; and

WHEREAS, the City has retained Willdan Financial Services ("Willdan") as the Assessment Engineer for the purpose of assisting with the formation of the District, the establishment of annual assessments, and to prepare and file a report with the City Clerk concerning the formation of the Coastal Berm Assessment District and the proposed annual levy of assessments in accordance with the Act and the provisions of the California Constitution Article XIIID (the "Constitution").

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The above recitals are true and correct.

SECTION 2. The City Council hereby orders Willdan, an engineer registered pursuant to the Professional Engineers Act (Chapter 7, commencing with Section 670, of Division 3 of the Business and Professions Code), has been designated Assessment Engineer for the proposed formation of the District. Willdan is hereby ordered to prepare and file an Engineer's Report for the City Council's review, consideration, and adoption in accordance with the Act and the laws of the State of California.

SECTION 3. The purpose of this District is to provide funding for the installation, operation, and maintenance of the berm improvements necessary to protect properties within the District, and the surrounding coastal environment, from flooding. The maintenance and operation of these improvements may include, but are not limited to, all materials, equipment, labor, and incidental expenses deemed necessary to keep the berm improvements and facilities in satisfactory condition as well as the collection of assessment installments for the periodic service activities, repair, or refurbishments of the improvements. Detailed maps and descriptions of the location and extent of the specific improvements to be maintained by the District are on file at the City of Carpinteria and by reference these plans and specifications are made part of this resolution.

SECTION 4: The territory of land within the proposed District includes all lots and parcels of land within a certain proximity that will receive special benefit from the berm improvements installed and maintained in connection with the protection of specific properties within the City limits of Carpinteria.

SECTION 5. This resolution shall take effect immediately.

SECTION 6. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED on the 10th day of November, 2025, by the following vote:

AYES: COUNCILMEMBER(S)

NOES: COUNCILMEMBER(S)

ABSENT: COUNCILMEMBER(S)

ABSTAIN: COUNCILMEMBER(S)

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on November 10, 2025.

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____

Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Shreck, LLP acting as
City Attorney of the City of Carpinteria

ATTACHMENT B

Resolution 6425

RESOLUTION NO. 6425

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA, CALIFORNIA, DECLARING THE CITY'S INTENTION TO FORM THE COASTAL BERM ASSESSMENT DISTRICT; INTENTION TO LEVY ASSESSMENTS; PRELIMINARILY APPROVING AN ENGINEER'S REPORT; AND CALLING FOR A PROPERTY OWNER BALLOT PROTEST PROCEEDING TO SUBMIT TO THE QUALIFIED PROPERTY OWNERS THE QUESTION OF LEVYING SUCH ASSESSMENTS FOR SAID FORMATION PURSUANT TO THE PROVISIONS OF THE CALIFORNIA CONSTITUTION, ARTICLE XIIID

WHEREAS, the City Council of the City of Carpinteria (the "City") has initiated proceedings to form the Coastal Berm Protection Assessment District (hereafter referred to as the "District"); pursuant to the provisions of the Benefit Assessment Act of 1982, Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with Section 54703 (hereafter referred to as the "Act") to fund the costs to operate, maintain and service the berm improvements and appurtenant facilities related thereto; and

WHEREAS, the proposed newly formed district be designated as Coastal Berm Protection Assessment District; and

WHEREAS, the boundary of the District shall be as described on the maps, presented in the Engineer's Report; and

WHEREAS, the Assessment Engineer, Willdan, has filed with the City Clerk of the City and the City Clerk has presented to the City Council a report (Engineer's Report), regarding the proposed formation of the District. Sections 54715 et seq. of the Government Code outline the rules and regulations of the Act for adopting benefit assessments; and

WHEREAS, the Engineer's Report has been duly presented by the City Clerk for consideration and has been fully considered by the City Council.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. Engineer's Report, Content: The Engineer's Report as presented, consists of the following:

1a.) The Plans and Specifications which describe the boundaries of the District, and the improvements associated therewith that provide special benefits to the parcels therein.

1b.) The Method of Apportionment details the method of calculating proportional special benefit and the annual assessment obligation for each affected parcel.

1c.) The District Budget including the estimated annual funding (Budget) required for the annual maintenance, servicing, and operation of berm improvements and specifically the costs associated with the improvements determined to be of special benefit to parcels within the District establishing the proposed maximum assessment.

1d.) The proposed Maximum Assessments shall be presented to the property owner(s) of record in a protest ballot proceeding pursuant to the California Constitution Article XIIID.

1e.) A District Diagram outlining the boundaries of the District.

1f.) An Assessment Roll containing the maximum assessments and proposed assessments as of the date of the report for each Assessor Parcel Number within the District.

SECTION 2. Engineer's Report, Approval: The Engineer's Report is hereby approved on a preliminary basis as submitted or amended by direction of this City Council and is hereby ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

SECTION 3. Intention: The City Council hereby declares its intention to (i) form the Coastal Berm Protection Assessment District and (ii) levy and collect annual assessments against parcels of land commencing with fiscal year 2026/2027 in accordance with the Act and the provisions of the California Constitution Article XIIID.

SECTION 4. Territory: The City Council hereby finds that the territory proposed to be included within the District will receive a special benefit from the berm improvements and maintenance activities associated with the protection of beachfront and nearby properties within the City limits of Carpinteria.

SECTION 5. Improvements: The proposed improvements and services for the District include installation, construction, maintenance, and operation of any authorized improvements under the Act, including, but not limited to, berm improvements and any facilities which are appurtenant to any of the aforementioned or which are necessary or convenient for the maintenance or servicing thereof. The Engineer's Report, prepared in connection with the formation of the District, provides a more detailed description of the improvements and services to be provided and for which properties shall be assessed and by reference that Engineer's Report is made part of this resolution.

SECTION 6. Assessments: The City Council hereby determines that to provide the improvements described in Section 5 of this resolution, it is necessary to levy and collect assessments against lots and parcels within the District commencing in fiscal year 2026/2027. The Engineer's Report referred to in Section 1 of this resolution establishes the initial maximum assessment rate and an estimate of maximum assessments with an escalator necessary to provide for the annual operation, administration, services, and maintenance of the improvements.

SECTION 7. Compliance with the Constitution: Pursuant to California Constitution Article XIIID, an assessment ballot proceeding is hereby called on the matter of confirming the proposed new assessments for the District. The ballots and notices so authorized shall be distributed by first class mail to the property owners of record as of the last County equalized roll, and each property owner may return the ballot by mail or in-person to the City Clerk no later than the conclusion of the public hearing for this matter.

The City shall hold a public hearing not less than forty-five (45) days after mailing the notices and ballots, at which time all interested persons may provide written or oral testimony. Following the close of the public hearing, the City Clerk shall tabulate the ballots and report the results to the City Council, which shall then determine whether a majority protest exists in accordance with Proposition 218.

SECTION 8. Special Benefit Assessment Setting Procedures: In Resolution No. 6421 and pursuant to AB 2257 (effective January 1, 2025) and Proposition 218, the City Council adopted procedures implementing an exhaustion of administrative remedies requirement for challenging the assessment under the California Constitution (referred to as "Special Benefit Assessment Setting Procedures") and herebv authorizes the implementation of the Special Benefit Assessment Setting Procedures for the Coastal Berm Protection Assessment District.

SECTION 9. Mailed Notice and Ballot: The City Council hereby authorizes and directs the City Clerk or their designee to prepare and mail the Notice of Public Hearing, and in the same or separate mailing, mail the property owner protest ballot(s) to the subject property owners regarding the proposed levy of assessments and the assessment range formula outlined in the Engineer's Report, for return receipt prior to the date and time of the public hearing set forth in this resolution. The notice of the Public Hearing shall comply with the Special Benefit Assessment Setting Procedures adopted in Resolution No. 6421.

SECTION 10. Public Hearing: The City Council hereby declares its intention to conduct a public hearing concerning the Coastal Berm Protection Assessment District, the improvements, and the levy of assessments, notice is hereby given that on Monday, March 9, 2026 at 5:30 PM the City Council will hold a public hearing for the formation of the District and the levy and collection of assessments related thereto commencing in fiscal year 2026/2027, or as soon thereafter as feasible. The public hearing will be held in the City Council Chambers, located at 5775 Carpinteria Avenue, Carpinteria, at the time so fixed. At the public hearing, all interested persons shall be afforded the opportunity to hear and be heard.

SECTION 11. Determination of Majority Protest: The property owner protest ballot proceeding conducted for the formation of the District shall constitute the property owner's approval or rejection of the annual levy of assessments and assessment range formula. The property owner may return the ballot by mail or in-person to the City Clerk no later than the conclusion of the public hearing on Monday, March 9, 2026. After the close of the public hearing, pursuant to Section 4, Sub-Section 4(e) of the California Constitution, the City shall tabulate the ballots returned to determine if majority protest exists. The

ballots shall be weighted according to the proportional financial obligation of the affected property. Majority protest exists if, upon the conclusion of the hearing, weighted ballots submitted in opposition to the assessment exceed the weighted ballots submitted in favor of the assessment.

SECTION 12. This resolution shall take effect immediately.

SECTION 13. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED on the 10th day of November, 2025, by the following vote:

AYES: COUNCILMEMBER(S)

NOES: COUNCILMEMBER(S)

ABSENT: COUNCILMEMBER(S)

ABSTAIN: COUNCILMEMBER(S)

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on November 10, 2025.

_____
Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Schreck, LLP acting as
City Attorney of the City of Carpinteria

ATTACHMENT C

Engineer's Report, Formation of Carpinteria Coastal Berm Assessment District, Fiscal Year 2026/2027

CITY OF CARPINTERIA

Engineer's Report

Proposed Formation of

Coastal Berm Assessment District

Fiscal Year 2025/2026

Intent Meeting: November 10, 2025

Public Hearing: March 9, 2026

CITY OF CARPINTERIA
5775 CARPINTERIA AVE
CARPINTERIA, CA 93013

WILLDAN

Engineer's Report Affidavit

City of Carpinteria

Formation of

Coastal Berm Assessment District

Establishment of Annual Assessments

City of Carpinteria

County of Santa Barbara, State of California

This Engineer's Report and the enclosed descriptions, improvements, budget, diagram, and assessments outline the proposed formation of the Coastal Berm Assessment District which incorporates each parcel that will receive a special benefit from the proposed improvements of said district as the same existed at the time this Report was prepared and presented as part of the Resolution of Intention packet for the consideration of the City Council of the City of Carpinteria. Reference is hereby made to the Santa Barbara County Assessor's Parcel Number maps for each parcel within said District. The undersigned respectfully submits this Report.

Dated this _____ day of _____, 2026.

Willdan
Assessment Engineer

Prepared by: _____

Stacee Reynolds
Principal Consultant

Approved by: _____

Tyrone Peter
PE # C 81888

Table of Contents

INTRODUCTION 1

Ballot Proceedings 1

Report Content 2

Disclaimer 3

PART I — PLANS AND SPECIFICATIONS 4

Description of the District 4

District Improvements 4

PART II — METHOD OF APPORTIONMENT 6

Benefit Analysis 6

Assessment Methodology 8

Assessment Calculations 12

Assessment Range Formula 13

PART III — ESTIMATE OF COSTS 14

PART IV — DISTRICT DIAGRAMS 15

PART V — ASSESSMENT ROLL 18

Introduction

Pursuant to the provisions of the Benefit Assessment Act of 1982, being Chapter 6.4 of the California Government Code, commencing with Section 54703 (hereafter referred to as the "1982 Act"), and in compliance with the substantive and procedural requirements of the California State Constitution Article XIIID (hereafter referred to as the "California Constitution"), the City Council of the City of Carpinteria, County of Santa Barbara, State of California (hereafter referred to as "City"), proposes to form and levy special benefit assessments for a district to be designated as:

Coastal Berm Assessment District

(hereafter referred to throughout as "District"), which includes parcels located within the City limits and situated in proximity to the coastal hazard area, and which receive special benefit from the District improvements including their operation and maintenance. This Engineer's Report (hereafter referred to as "Report") is prepared in connection with the formation of the District, and the levy and collection of annual assessments related thereto beginning in Fiscal Year 2026/2027, as required pursuant to Section 54716 of the 1982 Act.

The City proposes to form the District and to levy and collect annual assessments on the County of Santa Barbara (hereafter referred to as "County") tax roll commencing in Fiscal Year 2026/2027 to provide ongoing funding for the recovery of costs associated with the District improvements. These improvements are intended to reduce the potential risk of inundation to parcels from a coastal storm event with a 1-percent annual chance of occurrence (commonly referred to as the 100-year coastal flood), including impacts associated with storm-induced wave run-up and overtopping. This definition is consistent with the National Flood Insurance Program's description of the base flood standard used for floodplain management and mapping (FEMA, National Flood Insurance Program, 44 CFR §59.1). The improvements to be provided by the District and the assessments described herein are consistent with the Benefit Assessment Act of 1982 and the applicable substantive and procedural provisions of the California Constitution.

The budgets and assessments described in this Report are based on the anticipated costs of implementing and maintaining the District improvements, as well as the development requirements associated with the District. These budgets represent estimates of the direct expenditures, incidental expenses, and fund balances deemed necessary to ensure sufficient and sustainable funding for improvements that provide a special benefit to the assessed parcels.

For the purposes of this Report, the term "parcels" refers to individual properties assigned a unique Assessor's Parcel Number (APN) by the County Assessor's Office. The County Auditor-Controller uses the APN, along with designated district fund codes, to identify and apply special benefit assessments to each parcel on the property tax roll. Parcels within the District shall be assessed proportionately for only those improvements from which they receive a special benefit.

Ballot Proceedings

As part of the District formation process, the City intends to conduct a property owner protest ballot proceeding (referred to as the "Ballot Proceeding") for the proposed levy of a new assessment, consistent with the provisions of the California Constitution, Article XIIID, Section 4. In conjunction with this Ballot Proceeding, the City Council plans to hold a public hearing to receive public testimony, comments, and written protests and objections regarding the proposed

formation of the District and the associated levy of assessments. Following the close of the public hearing, received protest ballots will be opened and tabulated to determine whether a majority protest exists.

Article XIIID, Section 4(e) of the California Constitution.

> *"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."*

Ballots are weighted based on the calculated proportional assessment amount assigned to each benefiting parcel. The City Council will adopt a resolution to confirm the tabulation results.

If a majority protest is found, the proceedings for District formation and assessment levy will not move forward. If a majority protest does not exist for the proposed assessments and the assessment range formula outlined in this Report, the City Council may, by resolution, approve the Report as submitted or amended, proceed with formation of the District, and authorize the levy and collection of assessments. In such a case, the assessments for Fiscal Year 2026/2027 may be transmitted to the County Auditor-Controller for inclusion on the property tax roll for each applicable parcel.

For each subsequent fiscal year, an Engineer's Report is expected to be prepared and presented to the City Council, outlining any modifications to the improvements, annual budget, or assessment structure. The City Council is expected to hold a noticed public hearing each year prior to considering and ordering the proposed levy of assessments.

Report Content

The Report consists of five parts as follows:

Part I

Plans and Specifications

A description of the District boundaries and improvements to be provided. The District is being formed with three (3) benefiting zones which are based on elevation and proximity and which encompass those parcels located within the District.

Part II

Method of Apportionment

A discussion of the benefits associated with each of the improvements that will provide special benefits to those parcels within the District and the method of calculating each parcel's proportional special benefit and proportionate share of the annual assessment.

Part III

Estimate of Costs

An estimate of the annual costs to maintain the improvements within the District. This part includes an estimate of anticipated costs and the collection of appropriate fund balances to establish an initial maximum assessment to be approved by the property owners of record. The maximum special benefit assessment proposed for the District is based on an engineer's estimate of the annual maintenance and operational expenses for the District improvements. The estimate of costs specifically identifies those costs associated with the special benefit provided to parcels within the District from the improvements. The assessments for the first fiscal year (i.e., Fiscal Year 2026/2027) and each subsequent year will be based on the estimated net annual cost of the improvements including operations and maintenance for that fiscal year. The proposed maximum assessment (Rate per Equivalent Benefit Unit) identified in the budget of this Report establishes the initial maximum assessment rate for the District in Fiscal Year 2026/2027 and this initial maximum assessment rate will be annually adjusted by the assessment range formula described in the method of apportionment to establish the maximum assessment rate allowed in each future fiscal year.

Part IV

District Diagram

A diagram of the District boundaries that shows those parcels that receive a special benefit from the improvements. Parcel identification and the lines and dimensions thereof and subdivision of land within the District are inclusive of the parcels as shown on the County APN maps as existed at the time that this Report was prepared and includes all subsequent subdivisions, lot line adjustments, or parcel changes therein. Reference is hereby made to the County APN maps.

Part V

Assessment Roll

A listing of the proposed assessment amount to be presented to the property owners of record during the Ballot Proceedings required pursuant to the provisions of the California Constitution. The proposed assessment amount for each parcel is based on each parcel's proportional special benefit as outlined in Part II – Method of Apportionment, and assessment rate ("Calculated Assessment per EBU") established by the Budget as described in Part III.

Disclaimer

If any section, subsection, sentence, clause, phrase, or portion of this Engineer's Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Engineer's Report and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions might subsequently be declared invalid or unconstitutional.

Part I — Plans and Specifications

Description of the District

The boundaries of the District are congruent to the City jurisdictional boundaries. The District includes those parcels within the City limits which are situated in or immediately adjacent to a designated coastal hazard subject to inundation by the 100-year flood event associated with storm-induced velocity wave action.[1] These parcels are potentially vulnerable to said hazard and specifically benefit from the District improvements. The District Diagram, as shown in Part IV, depicts the District's applicable boundaries for the proposed benefit assessment.

District Improvements

Pursuant to the Benefit Assessment Act of 1982 (Government Code Section 54703 et seq.), the City may impose a benefit assessment to finance improvements that provide a direct and special benefit to assessed parcels. For the purposes of this District, the improvements include flood protection measures designed to reduce the risk of coastal inundation, along with supporting operations and administrative functions required for implementation and oversight. The District improvements consist of the following components:

Infrastructure

- Assembly and disassembly of an earthen berm, including furnishing labor, materials, tools, equipment, and incidentals necessary to perform the associated work. This includes engineering design, construction oversight, and environmental monitoring and mitigation in accordance with applicable regulations. Improvements do not include any improvements to private properties.
- The earthen berm is trapezoidal in shape, approximately 40 feet wide at the base, 12 feet wide at the crest, 9.5 feet high, and approximately 1,375 feet in length. It is constructed seasonally on Carpinteria City Beach, extending from the beach ends of Ash Avenue to Linden Avenue. The berm is primarily composed of in-situ sandy soils sourced from the beach itself.
- The approved plans and specifications are on file with the City of Carpinteria Public Works Department, located at 5775 Carpinteria Avenue, Carpinteria, CA 93013, and are incorporated into this Report by reference.

Operations and Maintenance

- Ongoing activities necessary to maintain and operate the berm and associated infrastructure. This includes labor, materials, equipment, and tools required to preserve the functionality and integrity of the improvements throughout the storm season. Operation

[1] United States. Federal Emergency Management Agency. Flood Insurance Rate Map. Map Number 06083C1419H. 28 September 2018

and maintenance of the berm do not include any maintenance located on private properties or private rights-of-way or easements near the berm.

Emergency Response

- Mobilization and implementation of emergency actions to repair or reinforce the berm or related infrastructure in response to severe weather events or unanticipated coastal conditions. Includes all necessary labor, materials, and equipment to ensure continued protection of benefiting parcels.

Management

- Administrative and programmatic support for the District, including project management, legal services, public noticing, assessment roll preparation, and coordination of public hearings. These functions are necessary to ensure compliance with statutory requirements and proper administration of the assessment program.

Contingency

- A cost contingency is included in the budget to account for unforeseen conditions, cost fluctuations, or changes in project scope. This reserve serves as a financial safeguard to maintain continuity of service and project delivery.

Part II — Method of Apportionment

The 1982 Act authorizes the establishment of assessment districts by local agencies for the purpose of providing for the maintenance, operation, and servicing of drainage and flood control improvements as well as streets, roads, and appurtenant facilities. The 1982 Act further provides for the cost of these improvements to be levied according to benefit rather than assessed value:

> *"The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service."*

Furthermore:

> *"The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service, except that the legislative body may, by resolution, determine that the estimated cost of work authorized … is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments…. The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied."*

The method of apportionment described in this Report for allocation of special benefit assessments reflects the composition of parcels within the District and the improvements provided to thereof to reasonably apportion the costs based on the special benefits to each parcel.

Benefit Analysis

Under Article XIIID of the California Constitution, when a local agency proposes to levy special assessments, it must distinguish between the special benefit received by the assessed properties and any general benefit that might also result from the proposed improvements. Special benefits are those that confer a direct and unique advantage to particular parcels, whereas general benefits are incidental or widespread benefits enjoyed by the public at large or non-assessed properties. Proposition 218 requires that general benefits be quantified and funded from sources other than assessment revenues.

Special Benefit

The District improvements provide a direct and quantifiable special benefit to parcels located within City limits that are situated in or immediately adjacent to a designated coastal hazard zone. These parcels are specifically at risk of inundation from the 100-year flood event associated with storm-induced velocity wave action.[2]

The improvements funded by the District include the seasonal construction, maintenance, and emergency reinforcement of a protective earthen berm, which are designed to reduce or prevent the impacts of these coastal storm events on the identified parcels.

[2] United States. Federal Emergency Management Agency. Flood Insurance Rate Map. Map Number 06083C1419H. 28 September 2018

These improvements provide a special benefit because they confer a distinct, particularized advantage to the assessed parcels, not shared by the general public or parcels outside the District. Without the improvements, the subject parcels face a substantially higher risk of flooding, structural damage, erosion, and associated financial losses. The presence of the berm directly mitigates those risks by reducing modeled flood depths and wave energy exposure for properties within the designated protection zone.

Tangible parcel-specific benefits include:

- Reduced risk of property and structural damage caused by wave run-up or overtopping;
- Lower probability of financial loss, displacement, or business interruption due to storm flooding;
- Preservation of property value and potential reduction of flood insurance costs; and
- Enhanced long-term habitability and use of structures otherwise subject to repetitive coastal flooding.

In establishing this special benefit, the City followed the proportional comparison framework identified in *Beutz v. County of Riverside* (2010) 184 Cal.App.4th 1516, which requires that assessments be supported by a reasonable, quantifiable analysis of the relative advantages conferred to specific parcels versus the public at large. Similarly, the rationale aligns with *Broad Beach Geologic Hazard Abatement District v. 31506 Victoria Point LLC* (2022) 81 Cal.App.5th 1068, which reaffirmed that assessments must reflect measurable, parcel-level protection and avoided damage resulting from localized hazard mitigation improvements.

Based on the engineering analysis, approximately ninety-five percent (95%) of the total project benefit is directly attributable to these special, measurable protections that accrue solely to properties within the District.

General Benefit

Although the primary intent of the District improvements is to protect private properties, the City recognizes that these improvements may also produce minor, incidental benefits to the general public. These potential general benefits are not the intended outcome of the project and are not uniformly experienced or measurable. However, they may include such things as temporary protection of nearby public infrastructure such as the beach-end streets at Ash Avenue and Linden Avenue, public beach accessways, or environmentally sensitive areas immediately adjacent to the berm's footprint. In addition, the presence of the berm during the winter months may offer short-term coastal habitat stabilization or erosion control benefits that extend slightly beyond the boundaries of the protected parcels. These effects, while limited, can be considered a form of general benefit because they are not exclusive to any particular property and may indirectly serve the public at large.

Consistent with Proposition 218 requirements and relevant case law, the City has quantified the relative extent of general benefit following the proportionality principles established in *Beutz v. County of Riverside* (2010) 184 Cal.App.4th 1516 and *Broad Beach Geologic Hazard Abatement District v. 31506 Victoria Point LLC* (2022) 81 Cal.App.5th 1068. In Beutz, the court held that an agency must present evidence distinguishing benefits to the public from those to assessed parcels, rejecting an assessment that failed to make that quantification. Broad Beach GHAD reaffirmed this standard, emphasizing that general benefit must be expressed as a proportion of

total benefit and supported by a rational basis—such as an engineering or spatial analysis demonstrating the relative magnitude of public versus private advantage.

Applying that framework, the City reviewed project mapping and spatial influence modeling for the berm footprint to determine the extent of flood protection and wave attenuation during design storm conditions. The analysis shows that the berm's measurable protective effect extends inland across the private parcels located within the District and marginally into small portions of City-owned beach and access easements. Those public areas represent roughly one-twentieth (1/20th) of the total improvement influence area. Based on this proportion, the City has determined that approximately five percent (5%) of the overall project benefit constitutes general (public) benefit.

This five percent (5%) allocation reflects a reasonable, evidence-based quantification of public benefit relative to total project benefit, consistent with the proportional analysis standard articulated in Beutz and Broad Beach GHAD. The engineering data demonstrates that about ninety-five percent (95%) of the berm's protective influence measured by both surface area and reduction in flood risk is confined to privately-owned parcels within the District. The remaining five percent (5%) represents the limited, incidental protection experienced by the public at large through City accessways, beach frontage, and nearby environmental resources.

Accordingly, the general benefit portion is set at five percent (5%), representing a rational and defensible estimate of the limited protection enjoyed by non-assessed properties or public assets. This portion will be funded from non-assessment sources, such as the City's General Fund, ensuring that assessment revenues support only the ninety-five percent (95%) special benefit conferred to assessed parcels in compliance with Proposition 218 and applicable case law.

Relationship of Benefits to Assessment Methodology

The distinction and quantification of special and general benefits form the foundation of the District's assessment methodology. As detailed in the following section, assessments are levied in direct proportion to the measurable special benefit each parcel receives from the improvements. The five percent (5%) general benefit portion identified above is excluded from assessment funding and will be supported through non-assessment sources to ensure compliance with Proposition 218 and the proportionality principles established in Beutz and Broad Beach GHAD.

Assessment Methodology

The purpose of this methodology is to translate the findings of the benefit analysis into a fair and proportional apportionment of costs among the parcels that receive measurable benefit from the District improvements. This ensures that the annual assessments are grounded in a transparent and technically defensible framework that directly reflects the degree of protection and advantage provided by the berm.

This methodology establishes how the total cost of improvements is allocated so that each parcel's assessment corresponds to its relative level of special benefit. In accordance with Article XIIID, Section 4 of the California Constitution, no parcel may be assessed more than the reasonable cost of the proportional special benefit it receives. The approach described herein applies the proportionality framework established in the preceding benefit analysis to quantify each parcel's share of total costs. The method considers measurable criteria including land use, elevation, proximity to the berm, and parcel size to determine each parcel's Equivalent Benefit Units (EBUs) relative to the baseline benefit received by a standard single-family residential parcel.

Measurable Criteria

The assessment methodology is based on the following measurable criteria:

1. Elevation above sea level;
2. Proximity to the coast and berm (zones);
3. Parcel size (acres); and
4. Land use (residential, commercial, etc.).

Elevation and Proximity Zones

The proximity and elevation characteristics of each parcel are key determinants of the relative level of special benefit derived from the berm improvements. Elevation, in this context, serves as a proxy for a parcel's relative flood exposure rather than a direct measure of runoff potential. These physical factors were used instead of detailed stormwater runoff modeling due to the preventative and continuous nature of the berm improvements and the lack of historical runoff data. Together, they establish defensible benefit tiers that reflect measurable differences in flood risk and protective effect across the District.

The level of protection provided by the berm varies depending on each parcel's proximity and ground elevation. Parcels located closer to the berm and at lower elevations face higher exposure to coastal storm inundation and therefore receive a greater level of special benefit. Parcels situated farther inland or at higher elevations experience proportionally reduced flood risk and lower levels of benefit.

Two proximity zones have been delineated to represent these variations:

Zone 1 (0–401 feet from berm): This zone includes parcels nearest to the berm that receive the highest level of protection. The 401-foot cutoff is derived from the City's 2023 coastal hazard and berm-influence modeling, which simulated storm-induced wave run-up, overtopping, and coastal flooding associated with a one percent (1%) annual-chance (100-year) storm event under existing shoreline conditions. The modeling identified that the berm provides substantial flood depth reduction and energy dissipation within approximately 0 to 400 feet inland from its seaward toe. Within this distance, modeled flood depths exceeded 0.5 foot, indicating a high level of hazard exposure in the absence of berm protection. Beyond approximately 400 feet, the berm's influence on wave attenuation and inundation depth reduction became diminished. Based on this empirical relationship, 401 feet was selected as a conservative inland boundary delineating where the berm's measurable protective benefit transitions from high to moderate protection (Zone 1) to residual or secondary protection (Zone 2).

Zone 2 (greater than 401 feet from berm): This zone encompasses parcels located beyond the 401-foot boundary but still within the broader area of coastal influence where flood attenuation remains present under modeled storm conditions. Elevation data derived from GIS mapping and verified using Google elevation data prepared for the District formation indicate that the lowest ground elevation within Zone 2 begins at approximately 6 feet above the North American Vertical Datum of 1988 (hereafter referred to as "NAVD88"), with no parcels existing between 3 and 6 feet in elevation. Accordingly, the first elevation tier for Zone 2 begins at 6 feet and extends to 10 feet, ensuring that all parcels in the District are assigned to a defined elevation range and that no categories are left vacant.

Across both proximity zones, three general elevation ranges are represented within the District: lower coastal elevations (approximately 3 – 6 feet NAVD88), intermediate elevations (approximately 7 – 12 feet NAVD88), and upper coastal elevations (approximately 13 – 19 feet NAVD88). These elevation bands correspond to the modeled flood-risk gradients and form the basis for the benefit tiers outlined herein.

The combination of proximity zone and elevation tier defines each parcel's relative level of physical protection. These physical benefit factors are applied in conjunction with the land use multipliers described in the following section to determine each parcel's total Equivalent Benefit Units (EBUs). Lower-elevation, coastal-proximate parcels receive the greatest overall benefit due to higher levels of physical protection and risk reduction, while higher-elevation or inland parcels receive proportionally lower benefit. Together, these criteria ensure that assessments are based on measurable, objective, and geographically defined factors that directly correspond to each parcel's relative exposure and resulting level of special benefit.

Proximity and Elevation Benefit Tiers

The level of benefit provided by the District improvements also depends on how close a parcel is to the berm and its ground elevation. Parcels that are closer and at lower elevations face greater potential flood risk and therefore receive a higher level of special benefit, while parcels farther away or at higher elevations receive proportionally less benefit.

Proximity and elevation are divided into benefit tiers:

Proximity Zone 1 (0 – 401 feet from berm)

- Elevation 3 – 6 ft: High Benefit (1.0 per acre)
- Elevation 7 – 9 ft: Moderate Benefit (0.75 per acre)
- Elevation 10 – 12 ft: Low Benefit (0.50 per acre)

Proximity Zone 2 (>401 feet from berm)

- Elevation 6 – 10 ft: Moderate Benefit (0.50 per acre)
- Elevation 11 – 14 ft: Low Benefit (0.25 per acre)
- Elevation 15 – 19 ft: Minimal Benefit (0.10 per acre)

Multiplier to Establish Equivalent Benefit Unit

To ensure assessments are fair and equitable, each parcel's benefit is measured relative to the benefit received by a standard single-family residential parcel, which serves as the baseline for comparison. A single-family residential home or condominium is assigned a multiplier of 1.0, representing the standard level of benefit. Other land use types are assigned multipliers proportionate to their relative benefit compared to a single-family residence.

The table that follows shows how different land uses are assigned multipliers to reflect the varying levels of benefit they receive from the District improvements. These multipliers recognize that certain land uses experience greater exposure, risk, or economic consequence in the event of flooding.

Land Use	Multiplier	Explanation
Residential	1.0	Standard benefit. Structures and residents protected from flood risks.
Apartments	1.25	Higher density and occupancy increases risk exposure and potential impact.
Non-Residential	1.5	Higher benefit due to business interruption and asset protection.
Vacant/Undeveloped	0.5	Lower benefit. No current structures, but potential future use.
Public/Exempt	0.0	Not assessed due to non-private or tax-exempt status (unless directly benefited).

Each parcel's Equivalent Benefit Units (EBUs) are calculated by combining the land use multiplier with the parcel's applicable proximity zone and elevation tier factors. The resulting EBU value represents the parcel's proportional share of the total special benefit provided by the District improvements and forms the basis for determining the annual assessment amount applied to that parcel. The following land use classifications define how parcels are categorized for assessment purposes and establish the corresponding multipliers applied in the calculation of EBUs.

Residential Property — defined as subdivided, single-family residential home or condominium. For purposes of establishing the multiplier for other land uses in the District, the single-family residential land use is designated as the standard benefit for the assessment and shall be assigned a 1.0 multiplier per parcel.

Apartment Property — defined as a residential property consisting of five (5) or more attached units under common ownership and management. Due to the increased occupancy density and greater exposure to flood-related risks, this land use is assigned a 1.25 multiplier per parcel to reflect its proportionally higher level of special benefit compared to a standard single-family residential home or condominium.

Non-Residential — defined as a parcel primarily used for retail, office, hospitality, or service-based operations. These properties typically contain structures, inventory, equipment, and customer-serving areas that are highly sensitive to flood damage and business interruption. To reflect the elevated economic exposure and operational risk, commercial parcels are assigned a 1.50 multiplier per parcel, representing a higher special benefit compared to a standard single-family residential home or condominium.

Vacant/Undeveloped Property — defined as a parcel with no existing structures or active land use at the time of assessment. While these parcels do not currently contain improvements subject to direct flood risk, they retain development potential and future exposure to flood impacts. To reflect this lower, but present, level of special benefit, vacant parcels are assigned a 0.50 multiplier per parcel relative to a standard single-family residential home or condominium.

Public or Exempt Property — defined as property that receives no special benefit, is undevelopable, or consists of public improvements. These parcels are assigned a 0.00 multiplier per parcel and are excluded from assessment in accordance with Proposition 218, which prohibits the imposition of assessments on parcels that do not receive a direct and proportional special benefit.

Example Calculations

The following examples illustrate how Equivalent Benefit Units (EBUs) are assigned by applying the land use multipliers together with the proximity and elevation factors. These examples are provided to demonstrate how the formula works for different property types.

- **Example 1: Single-Family Residential**
  Parcel size: 0.47 acres
  Land Use Multiplier = 1.00 (Residential baseline)
  Proximity Zone 1, Elevation 3 – 6 ft = 1.00
  EBU = 1.00 + (1.00 × 0.47) = 1.47
- **Example 2: Apartment**
  Parcel size: 0.80 acres
  Land Use Multiplier = 1.25 (Apartment)
  Proximity Zone 1, Elevation 7 – 9 ft = 0.75
  EBU = 1.25 + (0.75 × 0.80) = 1.85
- **Example 3: Non-Residential**
  Parcel size: 2.00 acres
  Land Use Multiplier = 1.50 (Non-Residential/Commercial)
  Proximity Zone 2, Elevation 12 ft = 0.25
  EBU = 1.50 + (0.25 × 2.00) = 2.00

These examples demonstrate how the base land use multiplier is applied to each property type, and how the proximity and elevation factors adjust the calculation to reflect each parcel's relative level of benefit.

Assessment Calculations

The total number of Equivalent Benefit Units (EBUs) is the sum of all EBUs assigned to parcels that receive special benefit from the improvements. The assessment rate per EBU is calculated by dividing the total cost of the District improvements (Balance to Levy) by the total number of EBUs. Each parcel's annual assessment is then determined by multiplying its assigned EBUs by this rate.

Calculate Total EBUs

Add up all the EBUs for parcels that receive special benefit:

Determine the Assessment Rate per EBU

Assessment Rate = Total Balance to Levy / Total EBUs

Apply the Rate to Each Parcel

Multiply the parcel's assigned EBUs by the Assessment Rate to determine the annual assessment amount:

Parcel Levy = Assessment Rate x Parcels EBU's

Assessment Range Formula

Any new or increased assessment requires certain noticing and public meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIIC and XIIID), legislative changes in the Ralph M. 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 inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures. Commencing with Fiscal Year 2027/2028, the maximum assessment may be increased annually to account for rising labor and material costs. The annual adjustment shall be equal to the greater of three percent (3%) or the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U), All Items, West Region as published by the U.S. Department of Labor, Bureau of Labor Statistics (or its successor). In no event shall the annual increase exceed six percent (6%) without conducting a new mailed ballot proceeding. The maximum assessment is adjusted on an annual basis and is independently calculated from the annual budget and proposed annual assessment. Any proposed annual assessment (rate per EBU less than or equal to this maximum assessment) is not considered an increased assessment even if the proposed assessment is greater than the assessment applied in the prior fiscal year.

Although the maximum assessment will increase each year, the actual assessment may remain unchanged. The maximum assessment adjustment is designed to establish a reasonable limit on 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 adjusted maximum amount. If the budget and assessment 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 and would be subject to balloting.

Part III — Estimate of Costs

Pursuant to the 1982 Act, the estimated costs of the District improvements shall include the total cost of the improvements including incidentals, which may include reserves to operate the District until funds are transferred by the County to the City.

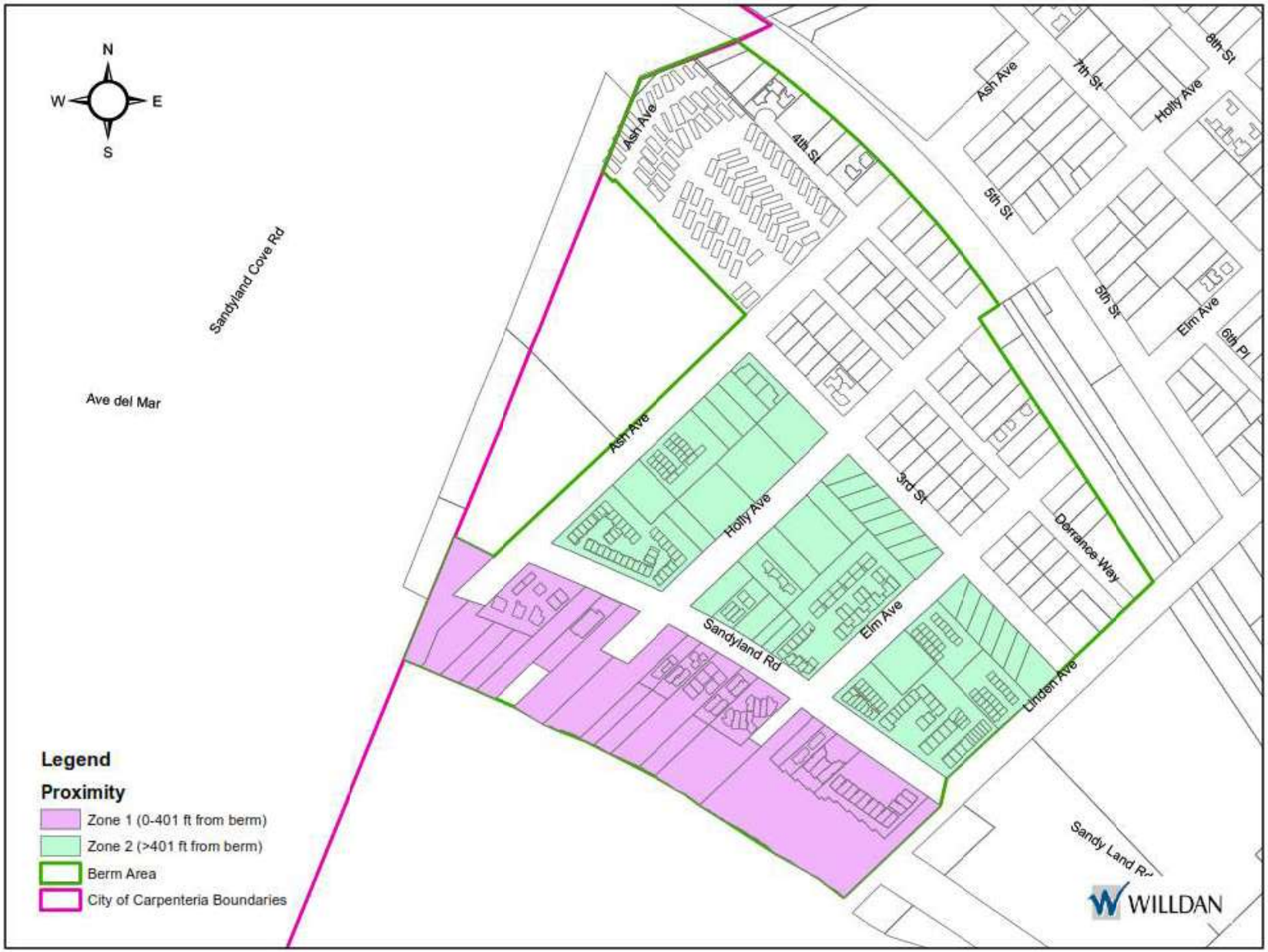
Pursuant to the 1982 Act, the amount of any surplus, deficit, or contribution may be included in the estimated cost of improvements. The net amount to be assessed on the lots or parcels within each district is the total cost of maintenance and service with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

The table below shows a budget of estimated annual costs to be collected and deemed necessary for the District improvements. The maximum assessment (Rate per Equivalent Benefit Unit) that is identified in the budget establishes the initial maximum assessment for the District in Fiscal Year 2026/2027. This assessment rate shall be adjusted on an annual basis by the assessment range formula as described in the assessment methodology above. Collectively, this assessment rate and inflationary adjustment will be presented to the property owners of record for approval as part of the balloting process for new or increased assessments in accordance with the provisions of the California Constitution, Article XIIID.

BUDGET ITEM	
DIRECT COSTS	
Direct Berm Maintenance Expenses	
Construction	$45,000
Biologist/Land Surveyor	7,420
Permits	3,000
Message Board	2,400
Maintenance Worker	4,472
Subtotal Direct Cost	**$62,292**
INDIRECT COSTS	
Administration	
Staff Time	$16,339
County Administration Fee	349
Subtotal Indirect Costs	**$16,688**
Total Direct Costs & Indirect Costs	**$78,980**
LEVY ADJUSTMENTS	
Operational Reserves	$19,740
General Benefit (contribution)	(3,949)
Total Levy Adjustments	**$15,791**
BALANCE TO LEVY	**$94,771**
DISTRICT STATISTICS	
Total Parcels	403
Levied Parcels	394
Total EBUs	402.5603
Proposed Maximum Assessment per EBU	**$235.42**
Proposed Assessment for FY 2025/2026	**$235.42**

Part IV — District Diagrams

The diagram below identifies the area of land within the District to be designated as the "Coastal Berm Assessment District," based on the County assessor's parcel maps and the County Assessor's property information as the same existed at the time the Report was prepared. The combination of the diagram and the assessment roll contained in Part V of the Report constitute the "Assessment Diagram." The maximum assessment rate, assessment range formula, and proposed assessment amount for each of the lots and parcels of land within the District, as described herein, shall be presented to the property owners of record for approval or protest in accordance with the provisions of the California Constitution.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Ash Ave
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7th St
8th St
Holly Ave
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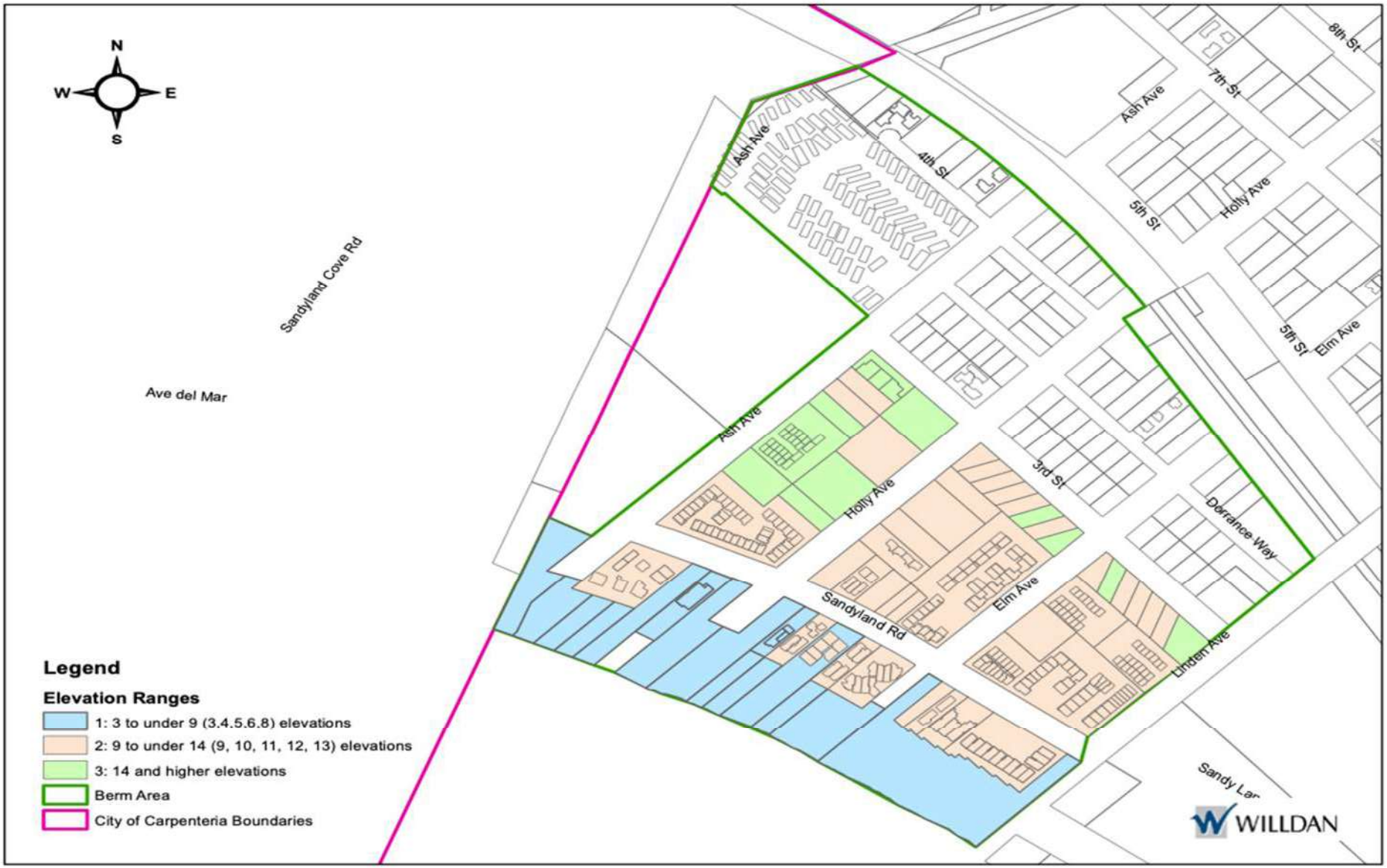
Elm Ave
6th Pl
Ash Ave
Holly Ave
3rd St
Dorrance Way
Sandyland Rd
Elm Ave
Linden Ave
Sandy Land Rd
Legend
Proximity
Zone 1 (0-401 ft from berm)
Zone 2 (>401 ft from berm)
Berm Area
City of Carpenteria Boundaries
WILLDAN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Holly Ave
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Elm Ave
3rd St
Dorrance Way
Sandyland Rd
Linden Ave
Sandy La
Legend
Elevation Ranges
1: 3 to under 9 (3.4.5.6.8) elevations
2: 9 to under 14 (9, 10, 11, 12, 13) elevations
3: 14 and higher elevations
Berm Area
City of Carpenteria Boundaries
WILLDAN

Part V — Assessment Roll

Parcel identification for each lot or parcel within the District is shown in the Assessment Diagram and is based on available assessor parcel maps and property data from the County Assessor at the time the Report was prepared. A listing of the lots and parcels to be assessed within the District as of Fiscal Year 2026/2027 and the assessment amount for each such lot or parcel is provided below.

If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the fiscal year, a corrected and/or new parcel number will be identified and resubmitted to the County Auditor-Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the assessment methodology and assessment rates described in the Report, as approved by the City Council. Therefore, if a single parcel is subdivided into multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved assessment methodology and assessment rate rather than a proportionate share of the original assessment amount.

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
003-463-007	APARTMENTS	2	14	0.17	1.2925	$ 284.48	$ 367.69
003-463-009	RESIDENTIAL	2	12	0.17	1.0425	$ 284.48	$ 296.57
003-463-011	RESIDENTIAL	2	12	0.17	1.0425	$ 284.48	$ 296.57
003-463-020	APARTMENTS	2	14	0.49	1.3725	$ 284.48	$ 390.45
003-463-022	APARTMENTS	2	13	0.52	1.38	$ 284.48	$ 392.58
003-463-023	APARTMENTS	2	14	0.41	1.3525	$ 284.48	$ 384.76
003-463-025	RESIDENTIAL	2	14	0.044	1.011	$ 284.48	$ 287.61
003-463-026	RESIDENTIAL	2	14	0.044	1.011	$ 284.48	$ 287.61
003-463-027	RESIDENTIAL	2	14	0.051	1.0127	$ 284.48	$ 288.09
003-463-028	VACANT/UNDEVELOPED	2	14	0.1	0.525	$ 284.48	$ 149.35
003-470-008	RESIDENTIAL	1	6	0.47	1.47	$ 284.48	$ 418.19
003-470-010	RESIDENTIAL	1	4	0.69	1.69	$ 284.48	$ 480.77
003-470-011	APARTMENTS	2	16	0.34	1.284	$ 284.48	$ 365.27
003-470-012	APARTMENTS	2	16	0.17	1.267	$ 284.48	$ 360.44
003-470-013	PUBLIC/EXEMPT	1	6	0.6	0	$ 284.48	$ 0.00
003-470-015	PUBLIC/EXEMPT	1	3	0.38	0	$ 284.48	$ 0.00
003-470-016	PUBLIC/EXEMPT	1	3	0.24	0	$ 284.48	$ 0.00
003-470-017	PUBLIC/EXEMPT	1	3	0.22	0	$ 284.48	$ 0.00
003-481-001	RESIDENTIAL	2	11	0.09	1.0225	$ 284.48	$ 290.88
003-481-002	RESIDENTIAL	2	12	0.11	1.0275	$ 284.48	$ 292.30
003-481-003	RESIDENTIAL	2	11	0.11	1.0275	$ 284.48	$ 292.30
003-481-004	RESIDENTIAL	2	13	0.11	1.0275	$ 284.48	$ 292.30
003-481-005	RESIDENTIAL	2	12	0.11	1.0275	$ 284.48	$ 292.30
003-481-006	RESIDENTIAL	2	14	0.11	1.0275	$ 284.48	$ 292.30
003-481-007	RESIDENTIAL	2	12	0.11	1.0275	$ 284.48	$ 292.30
003-481-008	RESIDENTIAL	2	15	0.11	1.011	$ 284.48	$ 287.61
003-481-011	APARTMENTS	2	11	0.27	1.3175	$ 284.48	$ 374.80
003-481-014	RESIDENTIAL	2	11	0.23	1.0575	$ 284.48	$ 300.84
003-481-016	APARTMENTS	2	11	0.5	1.375	$ 284.48	$ 391.16
003-481-017	RESIDENTIAL	2	9	0.08	1.04	$ 284.48	$ 295.86
003-481-018	RESIDENTIAL	2	12	0.08	1.02	$ 284.48	$ 290.17
003-481-022	APARTMENTS	2	9	0.23	1.365	$ 284.48	$ 388.32
003-481-023	APARTMENTS	2	12	0.18	1.295	$ 284.48	$ 368.40
003-483-001	RESIDENTIAL	2	12	0.11	1.0275	$ 284.48	$ 292.30
003-483-002	RESIDENTIAL	2	14	0.11	1.0275	$ 284.48	$ 292.30

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
003-483-003	RESIDENTIAL	2	12	0.11	1.0275	$ 284.48	$ 292.30
003-483-004	RESIDENTIAL	2	13	0.11	1.0275	$ 284.48	$ 292.30
003-483-005	RESIDENTIAL	2	12	0.11	1.0275	$ 284.48	$ 292.30
003-483-006	RESIDENTIAL	2	13	0.11	1.0275	$ 284.48	$ 292.30
003-483-007	APARTMENTS	2	14	0.2	1.3	$ 284.48	$ 369.82
003-483-018	APARTMENTS	2	12	0.36	1.34	$ 284.48	$ 381.20
003-490-001	RESIDENTIAL	1	5	0.73	1.73	$ 284.48	$ 492.15
003-490-012	PUBLIC/EXEMPT	1	5	0.18	0	$ 284.48	$ 0.00
003-490-015	PUBLIC/EXEMPT	1	3	2.33	0	$ 284.48	$ 0.00
003-490-025	PUBLIC/EXEMPT	1	4	0.22	0	$ 284.48	$ 0.00
003-490-027	PUBLIC/EXEMPT	1	4	0.59	0	$ 284.48	$ 0.00
003-490-029	PUBLIC/EXEMPT	1	4	0.2	0	$ 284.48	$ 0.00
003-570-001	RESIDENTIAL	2	9	0.011	1.0055	$ 284.48	$ 286.04
003-570-002	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-570-003	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-570-004	RESIDENTIAL	2	9	0.011	1.0055	$ 284.48	$ 286.04
003-570-007	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-570-008	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-570-009	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-570-010	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-570-011	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-012	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-013	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-014	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-015	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-016	RESIDENTIAL	2	9	0.014	1.007	$ 284.48	$ 286.47
003-570-017	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-018	RESIDENTIAL	2	9	0.014	1.007	$ 284.48	$ 286.47
003-570-019	RESIDENTIAL	2	9	0.014	1.007	$ 284.48	$ 286.47
003-570-020	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-021	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-022	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-023	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-024	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-025	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-027	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-028	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-570-029	RESIDENTIAL	2	9	0.012	1.006	$ 284.48	$ 286.19
003-580-001	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-580-002	RESIDENTIAL	2	9	0.011	1.0055	$ 284.48	$ 286.04
003-580-003	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-580-004	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-580-005	RESIDENTIAL	2	9	0.011	1.0055	$ 284.48	$ 286.04
003-580-006	RESIDENTIAL	2	9	0.011	1.0055	$ 284.48	$ 286.04
003-580-007	RESIDENTIAL	2	9	0.009	1.0045	$ 284.48	$ 285.76
003-580-008	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-580-009	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-580-010	RESIDENTIAL	2	9	0.01	1.005	$ 284.48	$ 285.90
003-580-011	RESIDENTIAL	2	9	0.016	1.008	$ 284.48	$ 286.76
003-580-012	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-013	RESIDENTIAL	2	9	0.015	1.0075	$ 284.48	$ 286.61
003-580-014	RESIDENTIAL	2	9	0.015	1.0075	$ 284.48	$ 286.61
003-580-015	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-016	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-017	RESIDENTIAL	2	9	0.015	1.0075	$ 284.48	$ 286.61
003-580-018	RESIDENTIAL	2	9	0.015	1.0075	$ 284.48	$ 286.61
003-580-019	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-020	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
003-580-021	RESIDENTIAL	2	9	0.015	1.0075	$ 284.48	$ 286.61
003-580-022	RESIDENTIAL	2	9	0.016	1.008	$ 284.48	$ 286.76
003-580-023	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-024	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-025	RESIDENTIAL	2	9	0.014	1.007	$ 284.48	$ 286.47
003-580-026	RESIDENTIAL	2	9	0.014	1.007	$ 284.48	$ 286.47
003-580-027	RESIDENTIAL	2	9	0.018	1.009	$ 284.48	$ 287.04
003-580-028	RESIDENTIAL	2	9	0.016	1.008	$ 284.48	$ 286.76
003-580-029	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-030	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-031	RESIDENTIAL	2	9	0.017	1.0085	$ 284.48	$ 286.90
003-580-032	RESIDENTIAL	2	9	0.017	1.0085	$ 284.48	$ 286.90
003-580-033	RESIDENTIAL	2	9	0.017	1.0085	$ 284.48	$ 286.90
003-580-034	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-035	RESIDENTIAL	2	9	0.013	1.0065	$ 284.48	$ 286.33
003-580-036	RESIDENTIAL	2	9	0.017	1.0085	$ 284.48	$ 286.90
003-580-037	RESIDENTIAL	2	9	0.012	1.006	$ 284.48	$ 286.19
003-610-001	RESIDENTIAL	2	10	0.011	1.0055	$ 284.48	$ 286.04
003-610-002	RESIDENTIAL	2	10	0.017	1.0085	$ 284.48	$ 286.90
003-610-003	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-004	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-005	RESIDENTIAL	2	10	0.018	1.009	$ 284.48	$ 287.04
003-610-006	RESIDENTIAL	2	10	0.018	1.009	$ 284.48	$ 287.04
003-610-007	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-008	RESIDENTIAL	2	10	0.012	1.006	$ 284.48	$ 286.19
003-610-009	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-010	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-011	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-012	RESIDENTIAL	2	10	0.017	1.0085	$ 284.48	$ 286.90
003-610-013	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-014	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-015	RESIDENTIAL	2	10	0.012	1.006	$ 284.48	$ 286.19
003-610-016	RESIDENTIAL	2	10	0.011	1.0055	$ 284.48	$ 286.04
003-610-017	RESIDENTIAL	2	10	0.023	1.0115	$ 284.48	$ 287.75
003-610-018	RESIDENTIAL	2	10	0.017	1.0085	$ 284.48	$ 286.90
003-610-019	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-610-020	RESIDENTIAL	2	10	0.016	1.008	$ 284.48	$ 286.76
003-620-001	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-002	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-003	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-004	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-005	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-007	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-008	RESIDENTIAL	2	10	0.014	1.007	$ 284.48	$ 286.47
003-620-009	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-010	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-011	RESIDENTIAL	2	10	0.011	1.0055	$ 284.48	$ 286.04
003-620-012	RESIDENTIAL	2	10	0.011	1.0055	$ 284.48	$ 286.04
003-620-013	RESIDENTIAL	2	10	0.011	1.0055	$ 284.48	$ 286.04
003-620-014	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-015	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-016	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-017	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-018	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-019	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-020	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-021	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-022	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
003-620-023	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-024	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-025	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-026	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-027	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-028	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-029	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-030	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-031	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-032	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-033	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-034	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-035	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-036	RESIDENTIAL	2	10	0.014	1.007	$ 284.48	$ 286.47
003-620-037	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-038	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-039	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-620-040	RESIDENTIAL	2	10	0.01	1.005	$ 284.48	$ 285.90
003-680-001	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-002	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-003	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-004	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-005	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-006	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-007	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-008	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-009	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-010	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-011	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-012	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-013	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-014	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-015	RESIDENTIAL	2	12	0.008	1.002	$ 284.48	$ 285.05
003-680-016	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-017	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-018	RESIDENTIAL	2	12	0.008	1.002	$ 284.48	$ 285.05
003-680-019	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-680-020	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-001	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-002	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-003	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-004	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-005	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-006	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-007	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-008	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-009	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-010	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-011	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-012	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-013	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-014	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-015	RESIDENTIAL	2	12	0.008	1.002	$ 284.48	$ 285.05
003-690-016	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-017	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-018	RESIDENTIAL	2	12	0.008	1.002	$ 284.48	$ 285.05
003-690-019	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-690-020	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
003-700-001	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-700-002	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-700-003	RESIDENTIAL	2	12	0.011	1.0027	$ 284.48	$ 285.25
003-700-004	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-700-005	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-700-006	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-700-007	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-700-008	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-700-009	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-700-010	RESIDENTIAL	2	12	0.018	1.0045	$ 284.48	$ 285.76
003-700-011	RESIDENTIAL	2	12	0.012	1.003	$ 284.48	$ 285.33
003-700-012	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-700-014	RESIDENTIAL	2	12	0.014	1.0035	$ 284.48	$ 285.48
003-700-015	RESIDENTIAL	2	12	0.013	1.0032	$ 284.48	$ 285.39
003-700-016	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-700-017	RESIDENTIAL	2	12	0.017	1.0042	$ 284.48	$ 285.67
003-700-018	RESIDENTIAL	2	12	0.012	1.003	$ 284.48	$ 285.33
003-700-019	RESIDENTIAL	2	12	0.013	1.0032	$ 284.48	$ 285.39
003-700-020	RESIDENTIAL	2	12	0.013	1.0032	$ 284.48	$ 285.39
003-700-021	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-700-022	RESIDENTIAL	2	12	0.017	1.0042	$ 284.48	$ 285.67
003-700-023	RESIDENTIAL	2	12	0.02	1.005	$ 284.48	$ 285.90
003-700-024	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-700-025	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-700-026	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-700-027	RESIDENTIAL	2	12	0.015	1.0037	$ 284.48	$ 285.53
003-700-028	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-700-029	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-700-030	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-700-031	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-001	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-002	RESIDENTIAL	2	12	0.008	1.002	$ 284.48	$ 285.05
003-710-003	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-004	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-005	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-710-006	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-007	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-710-008	RESIDENTIAL	2	12	0.007	1.0017	$ 284.48	$ 284.96
003-710-009	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-010	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-011	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-012	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-013	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-014	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-015	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-016	RESIDENTIAL	2	12	0.018	1.0045	$ 284.48	$ 285.76
003-710-017	RESIDENTIAL	2	12	0.012	1.003	$ 284.48	$ 285.33
003-710-018	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-019	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-020	RESIDENTIAL	2	12	0.014	1.0035	$ 284.48	$ 285.48
003-710-021	RESIDENTIAL	2	12	0.012	1.003	$ 284.48	$ 285.33
003-710-022	RESIDENTIAL	2	12	0.012	1.003	$ 284.48	$ 285.33
003-710-023	RESIDENTIAL	2	12	0.018	1.0045	$ 284.48	$ 285.76
003-710-024	RESIDENTIAL	2	12	0.013	1.0032	$ 284.48	$ 285.39
003-710-025	RESIDENTIAL	2	12	0.013	1.0032	$ 284.48	$ 285.39
003-710-026	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-027	RESIDENTIAL	2	12	0.013	1.0032	$ 284.48	$ 285.39
003-710-028	RESIDENTIAL	2	12	0.017	1.0042	$ 284.48	$ 285.67

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
003-710-029	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-030	RESIDENTIAL	2	12	0.017	1.0042	$ 284.48	$ 285.67
003-710-031	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-032	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-033	RESIDENTIAL	2	12	0.015	1.0037	$ 284.48	$ 285.53
003-710-034	RESIDENTIAL	2	12	0.013	1.0032	$ 284.48	$ 285.39
003-710-035	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-036	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-037	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-710-038	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-039	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-040	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-041	RESIDENTIAL	2	12	0.016	1.004	$ 284.48	$ 285.62
003-710-042	RESIDENTIAL	2	12	0.01	1.0025	$ 284.48	$ 285.19
003-710-043	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-044	RESIDENTIAL	2	12	0.008	1.002	$ 284.48	$ 285.05
003-710-045	RESIDENTIAL	2	12	0.008	1.002	$ 284.48	$ 285.05
003-710-046	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-710-047	RESIDENTIAL	2	12	0.009	1.0022	$ 284.48	$ 285.11
003-730-001	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-002	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-003	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-004	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-005	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-006	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-007	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-008	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-009	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-010	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-011	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-012	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-013	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-014	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-015	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-016	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-017	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-018	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-019	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-020	RESIDENTIAL	2	16	0.007	1.0007	$ 284.48	$ 284.68
003-730-021	RESIDENTIAL	2	16	0.011	1.0011	$ 284.48	$ 284.79
003-730-022	RESIDENTIAL	2	16	0.011	1.0011	$ 284.48	$ 284.79
003-730-023	RESIDENTIAL	2	16	0.011	1.0011	$ 284.48	$ 284.79
003-730-024	RESIDENTIAL	2	16	0.011	1.0011	$ 284.48	$ 284.79
003-760-001	RESIDENTIAL	1	10	0.013	1.0065	$ 284.48	$ 286.33
003-760-002	RESIDENTIAL	1	10	0.013	1.0065	$ 284.48	$ 286.33
003-760-003	RESIDENTIAL	1	10	0.015	1.0075	$ 284.48	$ 286.61
003-760-004	RESIDENTIAL	1	10	0.02	1.01	$ 284.48	$ 287.32
003-760-005	RESIDENTIAL	1	10	0.019	1.0095	$ 284.48	$ 287.18
003-760-006	RESIDENTIAL	1	10	0.028	1.014	$ 284.48	$ 288.46
003-760-007	RESIDENTIAL	1	10	0.022	1.011	$ 284.48	$ 287.61
003-760-008	RESIDENTIAL	1	10	0.027	1.0135	$ 284.48	$ 288.32
003-770-001	RESIDENTIAL	1	10	0.013	1.0065	$ 284.48	$ 286.33
003-770-002	RESIDENTIAL	1	10	0.013	1.0065	$ 284.48	$ 286.33
003-770-003	RESIDENTIAL	1	10	0.019	1.0095	$ 284.48	$ 287.18
003-770-004	RESIDENTIAL	1	10	0.019	1.0095	$ 284.48	$ 287.18
003-790-001	RESIDENTIAL	2	10	0.014	1.007	$ 284.48	$ 286.47
003-790-002	RESIDENTIAL	2	10	0.014	1.007	$ 284.48	$ 286.47
003-790-003	RESIDENTIAL	2	10	0.014	1.007	$ 284.48	$ 286.47

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
003-790-004	RESIDENTIAL	2	10	0.013	1.0065	$ 284.48	$ 286.33
003-790-005	RESIDENTIAL	2	10	0.013	1.0065	$ 284.48	$ 286.33
003-800-001	RESIDENTIAL	1	8	0.023	1.0172	$ 284.48	$ 289.37
003-800-002	RESIDENTIAL	1	8	0.009	1.0067	$ 284.48	$ 286.39
003-800-003	RESIDENTIAL	1	8	0.008	1.006	$ 284.48	$ 286.19
003-830-001	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-002	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-003	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-004	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-005	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-006	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-007	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-008	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-009	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-010	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-011	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-012	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-013	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-014	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-015	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-016	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-017	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-018	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-019	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-020	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-021	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-022	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-023	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-024	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-025	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-026	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-027	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-028	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-029	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-030	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-031	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-830-032	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-033	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-034	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-035	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
003-830-036	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
003-840-013	RESIDENTIAL	1	10	0.04	1.02	$ 284.48	$ 290.17
003-840-014	RESIDENTIAL	1	10	0.033	1.0165	$ 284.48	$ 289.17
003-840-015	RESIDENTIAL	1	10	0.04	1.02	$ 284.48	$ 290.17
003-840-016	RESIDENTIAL	1	10	0.04	1.02	$ 284.48	$ 290.17
003-840-017	RESIDENTIAL	1	10	0.033	1.0165	$ 284.48	$ 289.17
003-840-018	RESIDENTIAL	1	10	0.041	1.0205	$ 284.48	$ 290.31
003-850-013	RESIDENTIAL	1	10	0.13	1.065	$ 284.48	$ 302.97
003-850-014	RESIDENTIAL	1	9	0.12	1.09	$ 284.48	$ 310.08
003-850-015	RESIDENTIAL	1	9	0.12	1.09	$ 284.48	$ 310.08
004-087-002	RESIDENTIAL	2	11	0.013	1.0032	$ 284.48	$ 285.39
004-087-003	RESIDENTIAL	2	11	0.013	1.0032	$ 284.48	$ 285.39
004-087-004	RESIDENTIAL	2	11	0.013	1.0032	$ 284.48	$ 285.39
004-087-005	RESIDENTIAL	2	11	0.013	1.0032	$ 284.48	$ 285.39
004-090-001	RESIDENTIAL	1	9	0.022	1.0165	$ 284.48	$ 289.17
004-090-002	RESIDENTIAL	1	9	0.021	1.0157	$ 284.48	$ 288.95
004-090-003	RESIDENTIAL	1	9	0.021	1.0157	$ 284.48	$ 288.95
004-090-004	RESIDENTIAL	1	9	0.022	1.0165	$ 284.48	$ 289.17

Assessor Parcel Number	Land Use	Proximity	Elevation	Lot Acres	EBU	Maximum Assessment Rate	Assessment
004-091-001	RESIDENTIAL	1	9	0.022	1.0165	$ 284.48	$ 289.17
004-091-002	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
004-091-003	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
004-091-004	RESIDENTIAL	1	9	0.021	1.0157	$ 284.48	$ 288.95
004-091-005	RESIDENTIAL	1	9	0.017	1.0127	$ 284.48	$ 288.09
004-091-006	RESIDENTIAL	1	9	0.018	1.0135	$ 284.48	$ 288.32
004-091-007	RESIDENTIAL	1	9	0.018	1.0135	$ 284.48	$ 288.32
004-091-008	RESIDENTIAL	1	9	0.022	1.0165	$ 284.48	$ 289.17
004-101-001	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
004-101-002	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
004-101-003	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
004-101-004	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
004-101-005	RESIDENTIAL	1	9	0.021	1.0157	$ 284.48	$ 288.95
004-101-006	RESIDENTIAL	1	9	0.021	1.0157	$ 284.48	$ 288.95
004-101-007	RESIDENTIAL	1	9	0.02	1.015	$ 284.48	$ 288.75
004-101-008	RESIDENTIAL	1	9	0.019	1.0142	$ 284.48	$ 288.52
004-109-001	RESIDENTIAL	1	8	0.07	1.0525	$ 284.48	$ 299.42
004-109-002	RESIDENTIAL	1	8	0.075	1.0562	$ 284.48	$ 300.47
004-115-001	RESIDENTIAL	1	9	0.025	1.0187	$ 284.48	$ 289.80
004-115-002	RESIDENTIAL	1	9	0.021	1.0157	$ 284.48	$ 288.95