



ENGINEER'S REPORT

Street Lighting Maintenance District No. 1983-1

Fiscal Year 2016-17

For the

CITY OF DUBLIN

Alameda County, California

June 7, 2016



Table of Contents

1	OVERVIEW.....	1
1.1	INTRODUCTION.....	1
	General Description of the District.....	1
	Compliance with the California Constitution.....	1
	Summary of Proposed Assessment and Expenditures.....	2
2	IMPROVEMENTS.....	3
3	BUDGET.....	5
4	METHOD OF APPORTIONMENT.....	9
4.1	GENERAL.....	9
4.2	BENEFIT ANALYSIS.....	9
	General Benefits.....	9
	Special Benefits.....	10
	Non-Assessable Properties.....	10
4.3	ASSESSMENT METHODOLOGY.....	10
5	ASSESSMENT ROLL.....	13
	Appendix A - Boundary Map	

**ENGINEER'S REPORT
CITY OF DUBLIN
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

The undersigned respectfully submits the enclosed report as directed by the City Council. The undersigned certifies that he is a Professional Engineer, registered in the State of California.



DATED: June 7, 2016

A handwritten signature in blue ink, appearing to read "K. Dennis Klingelhofer", written over a horizontal line.

BY: K. Dennis Klingelhofer
Assessment Engineer
R.C.E. No. 50255



1 OVERVIEW

1.1 INTRODUCTION

The City of Dublin ("City") levies and collects special assessments on parcels within the City of Dublin Street Lighting Maintenance Assessment District No. 1983-1 ("District") to maintain the public street lighting improvements within those areas. The District was initially formed in 1983 to provide a dedicated source of funding for the ongoing maintenance of street lighting improvements within the boundaries of the District. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed.

General Description of the District

The District was created in 1983 to replace the County of Alameda Lighting Service Area within the City of Dublin to fund the maintenance and servicing costs for the City's street lighting system. In 1995-1996, the City of Dublin acquired the PG&E-owned streetlights within the District in order to reduce maintenance costs. The District includes all parcels that were within the County of Alameda Lighting Service Area which includes all parcels within the City with the exception of Dublin Ranch; Tract 7067; the Clifton Parc development in the western hills; Tracts 8024, 8073 and 8074; and the Jordan Ranch Development. A Diagram showing the exterior boundaries of the District is provided in this Report as Appendix A.

Compliance with the California Constitution

Assessments are levied annually within the District pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitution Article XIID ("Article XIID"), which was enacted with the passage of Proposition 218 in November 1996. Pursuant to Article XIID Section 5, certain existing assessments are exempt from the substantive and procedural requirements of Article XIID Section 4. Specifically, Article XIID Section 5(a) exempted:

"Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4."

The City has determined that the annual assessments originally established for the District were for the maintenance and operation of street lights within the public street rights-of-way. As such, pursuant to Article XIID Section 5(a), the pre-existing assessment amount has been exempt from the procedural requirements of Article XIID Section 4 since the amount of the assessment has not increased since the passage of Proposition 218.



Any future increase in the assessment rate or substantial changes in the services provided would require that the District be brought into compliance with all of the requirements of Article XIID and would require the approval of the property owners subject to the assessment based upon a mailed ballot which would be sent to each property owner.

Summary of Proposed Assessment and Expenditures

A summary of the assessments to be levied for each property type are shown in the table below. Based upon the estimated expenditures, a transfer will be needed from the Operating Fund Balance for fiscal year 2016-17, and is also reflected in the projected fund balance as of June 30, 2016. As seen, the fund balance will be substantially depleted in the current year. This may require a significant reduction in service levels in future years so that expenditures match assessment revenues or the City will need to make a contribution to the District from other available funds, or increase in the current assessment rate by receiving approval by voters within the District.

Property Type	Assessment Rate	Basis
Single-Family Residential (SFR)	\$ 19.34	Parcel
Condominium Unit	\$ 19.34	Unit
Duplex, Multi-Family Residential	\$ 38.68	Parcel
Triplex, Multi-Family Residential	\$ 58.02	Parcel
Fourplex, Multi-Family Residential	\$ 77.36	Parcel
Apartments, Multi-Family Residential	\$ 116.04	Parcel
Commercial/Industrial/Institutional	\$ 106.37	Acre
Rural	\$ 9.66	Parcel
Exempt, Cemeteries, Common Open Space	\$ 0.00	Parcel

2 IMPROVEMENTS

The District provides for the continued installation, maintenance and servicing of street lighting improvements within the public right-of-ways which provide special benefit to parcels and properties within the District.

As generally defined in the 1972 Act, maintenance and servicing of the street lighting improvements may include one or any combination of the following:

- 1) The installation or construction of public lighting facilities, including, but not limited to streetlights and traffic signals.
- 2) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof; including but not limited to, grading, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- 3) The maintenance or servicing, or both, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
 - a) Repair, removal, or replacement of all or any part of any improvements;
 - b) Grading, clearing, removal of debris, the installation, repair or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
 - c) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.
 - d) Electric current or energy, gas, or other agent for the lighting or operation of any other improvements.
- 4) Incidental expenses associated with the improvements including, but not limited to:
 - a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - b) The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - c) Compensation payable to the County for collection of assessments;
 - d) Compensation of any engineer or attorney employed to render services;
 - e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
 - f) Costs associated with any elections held for the approval of a new or increased assessment.

Pursuant to the 1972 Act:

"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including repair, removal, or replacement of all or any part of any improvement.

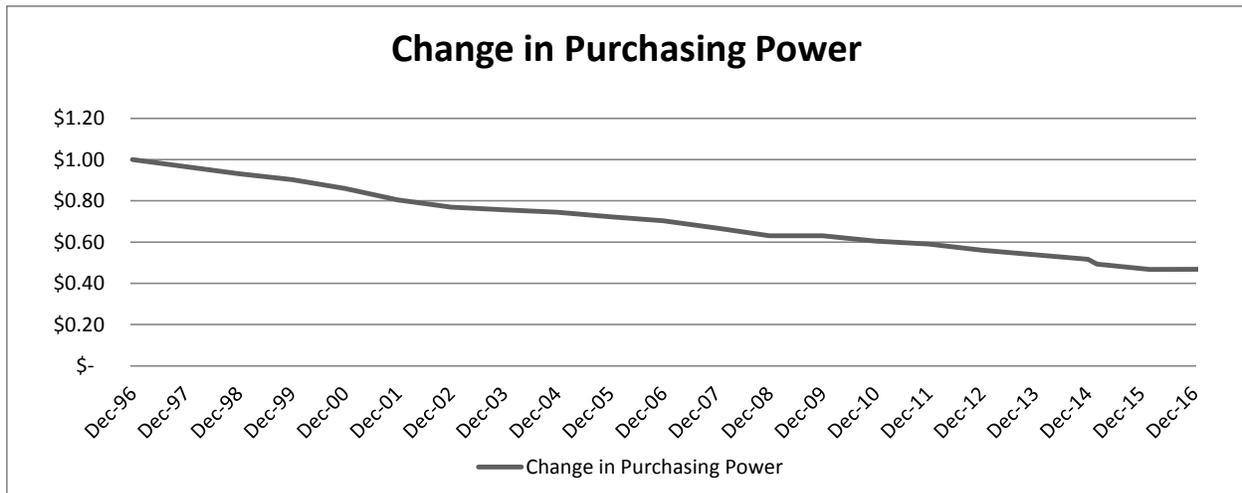
"Service" or "servicing" means the furnishing of electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.

A portion of funds collected from the annual assessments of this District may also be set aside for funding future pole painting costs or other capital costs in a separate improvement fund commonly referred to as a Capital Improvement Fund (CIF). The Fund was established for proposed improvements and expenditures that are greater than can be conveniently funded from the annual assessment revenues.

3 BUDGET

All public streetlights and other eligible improvements within the District are maintained and serviced on a regular basis, using assessment revenues. Since the assessment rate cannot be increased, due to the passage of Proposition 218 in 1996, assessment revenues have not been sufficient to fund 100% of the annual operations and maintenance costs of street lighting in past years. As a result, the District has had to transfer funds from the District's Fund Balance to fund the shortfall in assessment revenues.

The table below shows the change in purchasing power since the passage of Proposition 218 based upon the annual change in the Consumer Price Index for the San Francisco Bay Area as published by the U.S. Department of Labor. Although the District has seen an increase in revenue as a result of new development, the increases in costs have increased much more quickly than the increase in assessment revenue as a result of growth.



The proposed budget for the District is shown on the following page. This includes an estimate of the costs of utilities, operations, services, administration and maintenance associated with the improvements, including all labor, personnel, equipment, materials and administrative expenses. The summary also shows the estimated fund balance, and the projected contribution/ (transfer) that will be required from the fund balance based upon the estimated expenditures and assessment revenue. Projected budgets are also shown for the next 2 fiscal years. For Fiscal Year 2016-17, the budget assumes a 15% increase for the County maintenance contract, and 4% increase for electricity rates.

In fiscal year 2012-13, 2,821 street lights in the district were retrofitted with new light emitting diode (LED) fixtures. The total construction cost for these improvements was \$2,050,868, which is being financed through a 14 year loan.

As seen in the budget summary, a contribution will be required from the fund balance for Fiscal Year 2016-17. Based upon the projected costs for maintenance and servicing in future years, and the annual

loan payment for the LED retrofit project, the fund balance is expected to decrease, though at a slower rate as a result of reduced energy costs from the streetlight conversion. Once the loan for the conversion has been repaid, annual costs will be further reduced. The budget will be updated in future years to reflect those savings.

The following describes the services and costs shown in the budget.

DIRECT COSTS:

Operating Supplies – The cost of ongoing maintenance and servicing of the street lighting improvements including street light repair parts and the labor associated with performing the repair work. In addition, a portion of this cost is set aside as a contingency amount for large repairs.

Contract with Alameda County – The cost of street light maintenance provided from the County of Alameda based on the current fiscal year contract.

California Street Light Association – The cost of Street Light Association dues based on the relative number of lights within the District.

Utilities Electricity – The cost of street light electrical energy use, including miscellaneous PG&E charges.

Miscellaneous Expenses – Costs that cannot easily be categorized into any of the other Direct Costs defined above.

ADMINISTRATIVE COSTS:

District Administration, Consulting – The costs of contracting with professionals to provide services specific to the levy administration, including preparation of the Engineer's Report, resolutions, and levy submittal to the County. These fees can also include any additional administrative, legal, or engineering services specific to the District such as the cost to prepare and mail notices of the public meeting and hearing.

County per Parcel Fee – The cost to the District for the County to collect assessments on the property tax bills. Alameda County charges 1.7% of the total amount levied.

City of Dublin Street Lighting Maintenance Assessment District 1983-1					
	Adjusted Budget FY2015-16	Estimated Expenses FY 2015-16	Proposed Budget FY 2016-17	Forecast Budget FY 2017-18	Forecast Budget FY 2018-19
DIRECT COSTS					
Operating Supplies	\$ 2,136	\$ 2,136	\$ 2,136	\$ 2,136	\$ 2,200
Contract with Alameda County	\$ 36,862	\$ 36,852	\$ 37,492	\$ 39,357	\$ 41,325
LED Conversion Project - O&M Savings	\$ -	\$ -	\$ -	\$ -	\$ -
California Street Light Association	\$ 870	\$ 870	\$ 870	\$ 870	\$ 870
Utilities - Electricity	\$ 116,966	\$ 141,555	\$ 141,436	\$ 147,094	\$ 154,449
Miscellaneous Expenses	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Legal Notices	\$ 110	\$ 110	\$ 150	\$ 150	\$ 155
TOTAL DIRECT	\$ 166,834	\$ 191,523	\$ 192,084	\$ 199,607	\$ 208,844
ADMINISTRATION COSTS					
District Administration	\$ 6,769	\$ 6,769	\$ 5,486	\$ 5,761	\$ 5,934
County per Parcel Fee	\$ 4,580	\$ 4,888	\$ 5,078	\$ 5,154	\$ 5,231
TOTAL ADMINISTRATION	\$ 11,349	\$ 11,657	\$ 10,564	\$ 10,915	\$ 11,165
COLLECTIONS/(CREDITS) APPLIED TO LEVY					
TOTAL DIRECT AND ADMIN COSTS	\$ 178,183	\$ 203,180	\$ 202,648	\$ 210,522	\$ 220,008
Reserve Collection/(Transfer)	\$ (19,944)	\$ (33,803)	\$ (52,500)	\$ (50,000)	\$ (57,000)
Capital Improvement Fund Collection/(Transfer)	\$ -	\$ -	\$ -	\$ -	\$ -
LED Conversion Project - Loan Repayment	\$ 143,529	\$ 143,529	\$ 148,563	\$ 153,777	\$ 160,864
Delinquency Contingency	\$ 2,874	\$ 2,904	\$ -	\$ -	\$ -
LED Conversion Project - PG&E Rebate	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ADJUSTMENTS	\$ 126,459	\$ 112,630	\$ 96,063	\$ 103,777	\$ 103,864
Balance to Levy (Budgeted)	\$ 288,094	\$ 315,809	\$ 298,711	\$ 314,299	\$ 323,872
Actual Collection Variance	\$ -	\$ (28,307)	\$ -	\$ -	\$ -
APPLIED CHARGE	\$ 288,094	\$ 287,502	\$ 298,711	\$ 303,156	\$ 307,690
Total Revenue at Maximum Rate	\$ 288,094	\$ 315,809	\$ 298,711	\$ 314,299	\$ 323,872
Variance above/(below) Maximum Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
DISTRICTS STATISTICS					
Total Parcels	11,761	11,876	12,294	12,355	12,417
Total Parcels Levied	10,959	11,072	11,492	11,722	11,956
Total Equivalent Benefit Units	14,896.26	14,865.68	15,445.26	15,675.10	15,909.54
Proposed Levy per EBU		\$ 19.34	\$ 19.34	\$ 19.34	\$ 19.34
Applied Levy per EDU	\$ 19.34	\$ 19.34	\$ 19.34	\$ 19.34	\$ 19.34
Levy per EDU to fully fund	\$ 21.40	\$ 23.13	\$ 22.74	\$ 23.24	\$ 23.94
Fund Balance Information					
Est. Beginning Reserve Fund Balance	\$ 161,340	\$186,915	\$ 167,811	\$ 124,228	\$ 82,492
Reserve Fund Adjustments	\$ (19,944)	\$ (28,307)	\$ (52,500)	\$ (50,000)	\$ (57,000)
Prior/Penalties/Public Damage	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
Interest	\$ 2,420	\$ 2,804	\$ 2,517	\$ 1,863	\$ 1,237
Projected Reserve Balance at End of Year	\$ 151,062	\$ 167,811	\$ 124,228	\$ 82,492	\$ 33,129



LEVY BREAKDOWN:

Reserve Collection/(Transfer) – The 1972 Act pursuant to *Chapter 1, Article 4 Section 22569 (a)*, provides for a District Reserve Fund for operations. Negative amounts shown for this budget item represent transfers from the Reserve Fund that reduces the Balance to Levy. Maintaining a fully funded Operating Reserve eliminates the need for the City to transfer funds from non-District accounts to pay for operational expenses during the first half of the Fiscal Year and also provides the District with sufficient funds to address any unforeseen or unusual expenditures that may occur during the year.

Capital Improvement Fund Collection/(Transfer) – The 1972 Act pursuant to *Chapter 5, beginning with Section 22660*, provides for the District to establish by resolution an assessment installment plan for proposed improvements and expenditures that are greater than can be conveniently raised from a single annual assessment. Depending on the nature of the planned improvements, the collection of funds necessary to complete the project may be collected over a period up to thirty years, but typically not more than five years. The funds collected shall be accumulated in a separate improvement fund commonly referred to as a Capital Improvement Fund (CIF) and are not considered part of the regular maintenance of the improvements or the Reserve Fund.

Because the money accumulated in the Capital Improvement Fund is for a specific planned project (budgeted separately), the amount shown for this item in the annual budget will typically be a positive number representing the amount being collected that year as part of the Balance to Levy. A negative number (Transfer) should only occur after the project has been completed and excess funds are being credited back to the District's regular accounts. The actual fund balances and expenditures for Capital Improvements are clearly identified under the Fund Balance Information section of the Budget.

LED Conversion Project – Loan Repayment – Annual payments for the cost of LED conversion project.

Delinquency Contingency – This is the estimated amount designated for delinquent property tax payments that the County is unable to collect in a given year.

Balance to Levy – This is the total amount to be collected for the current fiscal year through the annual assessments (for special benefits). The Balance to Levy represents the sum of Total Direct and Administration Costs, Reserve Fund Contributions or Transfers, Contributions from Other Revenue Source, and the Contribution Replenishment. Only those costs related to the improvements identified as special benefits are levied and collected on the tax roll.

Total Parcels Levied – The total number of parcels within the District that will receive the special benefits during the current fiscal year.

Total EDUs – The total Equivalent Dwelling Units within the District applied to the parcels described above.

4 METHOD OF APPORTIONMENT

4.1 GENERAL

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

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

The formula used for calculating assessments in the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel. In addition, pursuant to Article XIID Section 4:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable and an agency shall separate the general benefits from the special benefits conferred on a parcel."

4.2 BENEFIT ANALYSIS

Each of the improvements have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements as determined at the time the District was established.

General Benefits — In reviewing each of the District improvements, the proximity of those improvements to both properties within the District and those outside the District as well as the reasons for installing and constructing such improvements, it is evident that the improvements are solely the result of developing properties within the District and the ongoing maintenance and operation of these improvements will directly affect the properties within the District. Although the improvements include public areas, easements, right-of-ways and other amenities available or visible to the public at large, the construction and installation of these improvements were only necessary for the development of properties within the District and were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the improvements and the ongoing maintenance, servicing and operation of those improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District.

Special Benefits — The method of apportionment (method of assessment) established herein is based on the premise that each assessed parcel within the District receives special benefits from the improvements and the desirability and security of those properties is enhanced by the presence of public lighting in close proximity to those properties.

The special benefits of street lighting and other public lighting facilities are the convenience, safety, and security of property, improvements, and goods. Specifically:

- 1) Enhanced deterrence of crime and the aid to police protection.
- 2) Increased nighttime safety on roads, streets and public areas.
- 3) Improved ability of pedestrians and motorists to see.
- 4) Improved ingress and egress to property.
- 5) Reduced vandalism and other criminal act and damage to improvements or property.
- 6) Improved traffic circulation and reduced nighttime accidents and personal property loss.

The preceding special benefits contribute to the aesthetic value and desirability of each of the assessed parcels within the District and thereby provide a special enhancement of the properties. Furthermore, it has been determined that the lack of funding to properly service and maintain the District improvements would have a negative impact on the properties within the District.

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

Non-Assessable Properties — Within the boundaries of the District, there are several types of properties that are considered to receive no special benefit from the District improvements and are therefore not assessed. These parcels include:

- 1) Publicly owned parcels that are reserved as Public Open Space or are developed as City Parks for active recreation and are maintained and serviced by the District;
- 2) Publicly owned wetland parcels;
- 3) Certain Public Utility parcels;
- 4) Privately owned open space parcels; and
- 5) Privately owned "sliver" parcels that have resulted from a lot line adjustment with an adjacent larger parcel. The adjacent larger parcels, of which these "sliver" parcels are a part, are assessed at the Residential Zone rate.

4.3 ASSESSMENT METHODOLOGY

The special benefits received by each parcel within the District and each parcel's proportional annual assessment are calculated on the basis of a formula known as Equivalent Dwelling Units. The Equivalent



Dwelling Unit (EDU) method of apportionment establishes a proportional benefit relationship between the various parcels within the District and the improvements maintained by the District. The typical single family residential parcel is assigned 1.0 Equivalent Dwelling Unit (EDU) since it represents more than 73% of the total parcels within the District.

EDU's are assigned to the other land uses based upon the property's development status, type of development (County of Alameda land use code) and property size as shown in the table below. Parcels determined to be vacant will be assessed at a reduced rate of 50%, by multiplying the parcel's assigned EDU factor by 0.5 (or 50%).

Property Type	EDU Factor1	Basis
Single-Family Residential (SFR)	1.00	Parcel
Condominium Unit	1.00	Unit
Duplex, Multi-Family Residential	2.00	Parcel
Triplex, Multi-Family Residential	3.00	Parcel
Fourplex, Multi-Family Residential	4.00	Parcel
Apartments, Multi-Family Residential	6.00	Parcel
Commercial/Industrial/Institutional	5.50	Acre
Rural	0.50	Parcel
Exempt, Cemeteries, Common Open Space	0.00	Parcel

Single-Family Residential (SFR) — (County land use 1x) this land use identifies properties that are developed for single-family residential use and are assigned a factor of 1.00 EDU per parcel. This is the base value that all other land use types are compared and weighted against (i.e. Equivalent Dwelling Unit EDU). This land use classification may include, but is not limited to lots or parcels identified as single-family residential homes, planned development (tract or townhouse type), and modular/manufactured single-family residential unit.

Condominium Unit — (County land use 73) this land use identifies properties that are fully subdivided residential parcels that have more than one residential unit developed on the property. This land use is assigned 1.00 EDU per unit for properties that the number of units can be identified.

Duplex, Multifamily Residential — (County land use 22) this land use identifies properties that are developed for multifamily residential use and are assigned a factor of 2.00 EDU per parcel. This land use classification includes double or duplex units.

Triplex, Multifamily Residential — (County land use 23) this land use identifies properties that are developed for multifamily residential use and are assigned a factor of 3.00 EDU per parcel. This land use classification includes triplex units; double or duplex together with a single-family home.

Fourplex, Multifamily Residential — (County land use 24) this land use identifies properties that are developed for multifamily residential use and are assigned a factor of 4.00 EDU per parcel. This land use classification includes four living units; a fourplex, a triplex and a single-family home, or two doubles or duplexes.

Apartment Complex, Multifamily Residential — (County land use 7x, except 73) This land use identifies properties that are developed for multifamily residential use of five (5) or more units, and are assigned a factor of 6.00 EDU per parcel. This land use classification may include, but is not limited to, lots or parcels identified as vacant apartment land capable of supporting 5 or more units, residential property converted to 5 or more units, cooperatives, restricted income properties, fraternities, sororities, church homes, multiple residential (5 or more units), and residential high-rise (7 or more units).

Commercial — (County land use 3x, 8x, 9x) this land use identifies properties that are considered improved commercial use and are assigned a factor of 5.50 EDU per gross acre. This land use classification may include, but is not limited to, lots or parcels identified as car washes, commercial garages, automotive dealerships, parking lots, parking garages service stations, funeral homes, nursing or boarding homes, hospitals, hotels/motels, banks, medical-dental, single and multi-story office buildings, commercial land, department stores, discount stores, restaurants, shopping centers, supermarkets.

Industrial — (County land use 4x) this land use identifies properties that are developed for industrial use and are assigned a factor of 5.50 EDU per gross acre. This land use classification may include, but is not limited to, lots, or parcels identified as vacant industrial land, warehouses, light and heavy industrial, nurseries, sand and gravel quarries, salt ponds, trucking and distribution terminals, wrecking yards, and miscellaneous industrial.

Institutional — (County land use 6x, except 65) this land use identifies properties that are developed for institutional use and are assigned a factor of 5.50 EDU per gross acre. This land use classification may include, but is not limited to, lots or parcels identified as vacant land that is a necessary part of an institutional property, improved government-owned property, low income housing (secured P.I.'s only), golf courses, schools, churches, lodge-halls, clubhouses, and other institution properties.

Rural Property — (County land use 5x) this land use identifies properties that are defined as rural lands and are assigned a factor of 0.50 EDU per parcel. This land use classification may include, but is not limited to, lots or parcels identified as rural residential home sites, one or more mobile homes on rural home sites, rural property with significant commercial or industrial use, property used for agriculture (more than 10 acres), rural land in transition to higher land use classification, and rural land under non-renewal of Williamson Act.

Exempt Property, Cemeteries & Common Open Space — (County land use 0, 03-05, 65) this land use identifies properties that are exempt from assessment and are assigned 0.00 EDU. This land use classification may include, but is not limited to, lots or parcels identified as exempt public agencies; property leased or owned by public utilities, cemeteries, and planned development common areas.

5 ASSESSMENT ROLL

The proposed assessment and the amount of the assessment apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, are contained in the Assessment Roll on file in the Office of the City Clerk of the City of Dublin, which is incorporated herein by reference.

The description of each lot or parcel is part of the records of the Assessor of the County of Alameda and those records are, by reference, made part of this report. The assessments shown will be submitted to the County Auditor/Controller, and included on the property tax roll for each parcel shown in the assessment roll for fiscal year 2016-17.

Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of the parcels as shown on the Alameda County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Alameda County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

APPENDIX A – DISTRICT BOUNDARY MAP

