



# Preliminary Annexation Engineer's Report

Fiscal Year 2023-2024

## Temecula Community Services District Service Level B

Prepared For



November 2022



**Table of Contents** 

---

Sections

Section i.	Engineer’s Statement	i
Section 1.	Plans and Specifications	1
Section 2.	Method of Apportionment	2
Section 3.	Budget	4

Tables

Table 3-1.	Operating Budget for Service Level B	4
------------	--------------------------------------	---

Appendices

Appendix A.	Tax Roll	A-1
Appendix B.	Assessment Diagram	B-1

## i. Engineer's Statement

---

AGENCY: CITY OF TEMECULA  
PROJECT: TEMECULA COMMUNITY SERVICES DISTRICT SERVICE LEVEL B  
TO: BOARD OF DIRECTORS  
CITY OF TEMECULA  
STATE OF CALIFORNIA

### REPORT PURSUANT TO "LANDSCAPING AND LIGHTING ACT OF 1972"

Pursuant to Articles XIII D, Section 4 of the California Constitution, the Proposition 218 Omnibus Implementation Act and the Landscape and Lighting Act of 1972 this Report is prepared and presented to the Board to describe and outline the proposed annexation of territory into Temecula Community Services District Service Level B (the "District"). The Board will conduct a noticed public hearing to consider public comments and written protests regarding the annexation and levy of the parcels within the proposed annexation territory. Upon conclusion of the public hearing, property owner protest ballots received will be tabulated to determine whether a majority protest exists. The Board will confirm the results of the balloting once the ballot tabulation is completed. If a majority protest exists, further proceedings to implement the proposed annexation and levy of assessments shall be abandoned at that time. If tabulation of the ballots indicates that a majority protest does not exist for the proposed annexation and levy of assessments, the Board may adopt this Report and confirm the annexation of territory and levy of assessments as presented herein. In such case, the levy information will be submitted to the Riverside County Auditor/Controller and included as Assessments on the property tax roll for Fiscal Year 2023-2024.

- SECTION 1** The **PLANS AND SPECIFICATIONS** describe the annexation territory and the overall nature and extent of the improvements and services provided.
- SECTION 2** The **METHOD OF APPORTIONMENT** outlines the method of calculating each property's proportional special benefit necessary to calculate the property's annual assessment. This method of apportionment is consistent with the previously adopted method of apportionment for Service Level B that was approved by the property owners in a protest ballot proceeding conducted when the Service Level was formed.
- SECTION 3** A **BUDGET** showing the estimated annual costs to operate, maintain and service the local lighting improvements and appurtenant facilities within the annexation territory.
- SECTION 4** An **ASSESSMENT ROLL** with the proposed assessment amounts to be levied and collected in Fiscal Year 2023-2024 for each parcel based on the parcel's calculated proportional special benefit as outlined in the Method of Apportionment and the annual assessment rates established by the estimated budgets.
- SECTION 5** **ASSESSMENT DIAGRAM** showing the boundaries of the proposed annexation territory. Parcel identification, the lines and dimensions of each lot, parcel, and subdivision of land within the annexation territory are shown on the Riverside County Assessor's Parcel Maps and shall include any subsequent lot line adjustments or parcel changes therein. Reference is hereby made to the Riverside County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each lot and parcel of land within the annexation territory.

## i. Engineer's Statement

---

I Matthew E. Webb, a Professional Civil Engineer (employed at Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the Temecula Community Services District, pursuant to the "CSD Law", do hereby submit the following:

The District requested Webb Municipal Finance, LLC, to prepare and file an Engineer's Annexation Report for Temecula Community Services District Service Level B, pursuant to Article XIII D, Section 4 of the California Constitution, presenting plans and specifications describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations, and servicing of the improvements for Service Level B, for the referenced Fiscal Year, an assessment of the estimated costs of the maintenance, operations, and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the proposed annexation territory in proportion to the special benefit received;

Reference is hereby made to the Riverside County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the Board of Directors of the Temecula Community Services District. Please note that Albert A. Webb Associates provides engineering advice and related consulting services. Albert A. Webb Associates is not a registered municipal advisor and does not participate in municipal advisory activities, and nothing in this Engineer's Report is or should be interpreted to be municipal advisory services or advice.

i. Engineer's Statement

---

Executed this \_\_\_\_\_ day of \_\_\_\_\_ 2022.



ALBERT A. WEBB ASSOCIATES

---

MATTHEW E. WEBB  
PROFESSIONAL CIVIL ENGINEER NO. 37385  
ENGINEER OF WORK  
ON BEHALF OF THE CITY OF TEMECULA AND  
THE TEMECULA COMMUNITY SERVICES DISTRICT  
STATE OF CALIFORNIA

Final approval, confirmation and levy of the annexation territory and all matters in the Engineer's Report were made on the \_\_\_\_\_ day of \_\_\_\_\_ 2022, by adoption of Resolution No. \_\_\_\_\_ by the Board of Directors.

---

CITY CLERK  
CITY OF TEMECULA  
STATE OF CALIFORNIA

A copy of the Tax Roll and Engineer's Annexation Report were filed in the office of the City Clerk on the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

---

CITY CLERK  
CITY OF TEMECULA  
STATE OF CALIFORNIA

## 1. Plans and Specifications

---

The territory within the proposed annexation, consists of lots or parcels of land within the District, which is coterminous with the City of Temecula boundary. The purpose of the District is to provide through annual assessments, funding for the ongoing operation, maintenance, utility costs, and administration of residential streetlights.

### Proposition 218 Compliance

On November 5, 1996, California voters approved Proposition 218, entitled the “Right to Vote on Taxes Act,” which added Article XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.

Some of these exceptions include:

1. Any assessments imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
2. Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed.

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the City will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula.

Proposition 218 does not define the term “streets,” however, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street rights-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.

Proposition 218 defines “assessment” as “any levy or charge upon real property by an agency for a special benefit conferred upon the real property.” Cal. Const., art. XIII D, §2(b). A special assessment, sometimes called a “benefit assessment,” is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees, and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments, and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

### Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements, which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that “only special benefits are assessable” and requires a local government to “separate the general benefits from the special benefits conferred on a parcel.”

By its nature, most public improvements financed through an assessment district contain an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires the portion of the cost of the improvement, which benefits the public generally, to be separated from that portion of the cost of the improvement, which specially benefits assessed properties. Proposition 218 provides the following definition of “special benefit”:

“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”.

### Method of Apportionment

Pursuant to the Landscaping and Lighting Act of 1972 and Article XIII D of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the maintenance and operation of improvements shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the maintenance and operation of the improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Dwelling Unit (EDU) method of assessment apportionment is utilized in this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. For the purposes of this Engineer's Report, an EDU is the quantum of benefit derived from the various improvements by a single-family residential parcel. The single-family residential parcel has been selected as the basic unit for the calculation of assessments since it represents the majority of the parcels in the District. Thus, the "benchmark" property (the single-family residential parcel) derives one EDU of benefit and is assigned 1.00 Equivalent Dwelling Unit. The Assessment for Single-Family parcels within the District is therefore calculated by dividing the total District Assessment by the total number of Equivalent Dwelling Units to determine the Annual Assessment per Equivalent Dwelling Unit or Single-Family parcel.

**Total District Balance to Levy (Budgeted) / Total Number of EDUs (Total Residential Lots + Assigned Condominium Units) = Assessment per EDU/Parcel**

The district includes all developed single-family residential parcels, condominiums, and residential vacant lots for which the District provides ongoing servicing, operation, and maintenance of local street lighting improvements. The current rate and charge for Service Level B is \$25.68 per residential lot (\$12.84 per condominium unit within Specific Plans) and shall be applied to developed and undeveloped residential parcels.



### 3. Budget

Table 3-1

Estimated Service Levels B Annexation Operating Budget Summary for Fiscal Year 2023-2024

Budget Item	Level B 192	Level B Annexation
<b>OPERATIONS MAINTENANCE</b>		
Property Tax Administrative Fees	\$13,530	\$296
Street Lighting	\$488,500	\$10,670
<b>Subtotal Operations Maintenance</b>	<b>\$488,500</b>	<b>\$10,670</b>
<b>TOTAL DIRECT DISTRICT COSTS</b>	<b>\$502,030</b>	<b>\$10,965</b>
<b>EXPENDITURES/REVENUES</b>		
Contingency Reserve	\$0	\$0
<b>TOTAL EXPENDITURES / REVENUES</b>	<b>\$502,030</b>	<b>\$10,965</b>
<b>CONTRIBUTIONS</b>		
Other Contributions	(\$138,737)	(\$3,030)
<b>TOTAL COLLECTION/CONTRIBUTIONS</b>	<b>(\$138,737)</b>	<b>(\$3,030)</b>
<b>Balance to Levy (Budgeted)</b>	<b>\$640,767</b>	<b>\$13,996</b>
Number of Parcels		545
Number of EDUs		545
Assessment Rate per EDU		\$25.68



**Service Level B Annexation  
Assessment Roll**

APN	EDU	Assessment
964650001	1	\$ 25.68
964650002	1	\$ 25.68
964650003	1	\$ 25.68
964650004	1	\$ 25.68
964650005	1	\$ 25.68
964650006	1	\$ 25.68
964650007	1	\$ 25.68
964650008	1	\$ 25.68
964650009	1	\$ 25.68
964650010	1	\$ 25.68
964650011	1	\$ 25.68
964650012	1	\$ 25.68
964650013	1	\$ 25.68
964650014	1	\$ 25.68
964651001	1	\$ 25.68
964651002	1	\$ 25.68
964651003	1	\$ 25.68
964651004	1	\$ 25.68
964651005	1	\$ 25.68
964651006	1	\$ 25.68
964651007	1	\$ 25.68
964651008	1	\$ 25.68
964651009	1	\$ 25.68
964651010	1	\$ 25.68
964651011	1	\$ 25.68
964651012	1	\$ 25.68
964651013	1	\$ 25.68
964651014	1	\$ 25.68
964651015	1	\$ 25.68
964652001	1	\$ 25.68
964652002	1	\$ 25.68
964652003	1	\$ 25.68
964652004	1	\$ 25.68
964652005	1	\$ 25.68
964652006	1	\$ 25.68
964652007	1	\$ 25.68
964652008	1	\$ 25.68
964652009	1	\$ 25.68
964652010	1	\$ 25.68
964652011	1	\$ 25.68
964652012	1	\$ 25.68

APN	EDU	Assessment
964652013	1	\$ 25.68
964652014	1	\$ 25.68
964652015	1	\$ 25.68
964652016	1	\$ 25.68
964652017	1	\$ 25.68
964652018	1	\$ 25.68
964652019	1	\$ 25.68
964652020	1	\$ 25.68
964652021	1	\$ 25.68
964652022	1	\$ 25.68
964652023	1	\$ 25.68
964652024	1	\$ 25.68
964652025	1	\$ 25.68
964652026	1	\$ 25.68
964653001	1	\$ 25.68
964653002	1	\$ 25.68
964653003	1	\$ 25.68
964653004	1	\$ 25.68
964653005	1	\$ 25.68
964653006	1	\$ 25.68
964653007	1	\$ 25.68
964653008	1	\$ 25.68
964653009	1	\$ 25.68
964653010	1	\$ 25.68
964653011	1	\$ 25.68
964653012	1	\$ 25.68
964653013	1	\$ 25.68
964653014	1	\$ 25.68
964653015	1	\$ 25.68
964653016	1	\$ 25.68
964653017	1	\$ 25.68
964653018	1	\$ 25.68
964653019	1	\$ 25.68
964653020	1	\$ 25.68
964653021	1	\$ 25.68
964653022	1	\$ 25.68
964653023	1	\$ 25.68
964653024	1	\$ 25.68
964653025	1	\$ 25.68
964653026	1	\$ 25.68
964653027	1	\$ 25.68
964654001	1	\$ 25.68
964654002	1	\$ 25.68
964654003	1	\$ 25.68
964654004	1	\$ 25.68

APN	EDU	Assessment
964660001	1	\$ 25.68
964660002	1	\$ 25.68
964660003	1	\$ 25.68
964660004	1	\$ 25.68
964660005	1	\$ 25.68
964660006	1	\$ 25.68
964660007	1	\$ 25.68
964660008	1	\$ 25.68
964660009	1	\$ 25.68
964660010	1	\$ 25.68
964660011	1	\$ 25.68
964660012	1	\$ 25.68
964660013	1	\$ 25.68
964660014	1	\$ 25.68
964660015	1	\$ 25.68
964660016	1	\$ 25.68
964660017	1	\$ 25.68
964660018	1	\$ 25.68
964660019	1	\$ 25.68
964660020	1	\$ 25.68
964660021	1	\$ 25.68
964660022	1	\$ 25.68
964660023	1	\$ 25.68
964660024	1	\$ 25.68
964660025	1	\$ 25.68
964660026	1	\$ 25.68
964660027	1	\$ 25.68
964660028	1	\$ 25.68
964660029	1	\$ 25.68
964660030	1	\$ 25.68
964660031	1	\$ 25.68
964660032	1	\$ 25.68
964660033	1	\$ 25.68
964660034	1	\$ 25.68
964660035	1	\$ 25.68
964661001	1	\$ 25.68
964661002	1	\$ 25.68
964661003	1	\$ 25.68
964661004	1	\$ 25.68
964661005	1	\$ 25.68
964661006	1	\$ 25.68
964661007	1	\$ 25.68
964661008	1	\$ 25.68
964661009	1	\$ 25.68
964661010	1	\$ 25.68

APN	EDU	Assessment
964670001	1	\$ 25.68
964670002	1	\$ 25.68
964670003	1	\$ 25.68
964670004	1	\$ 25.68
964670005	1	\$ 25.68
964670006	1	\$ 25.68
964670007	1	\$ 25.68
964671001	1	\$ 25.68
964671002	1	\$ 25.68
964671003	1	\$ 25.68
964671004	1	\$ 25.68
964671005	1	\$ 25.68
964671006	1	\$ 25.68
964671007	1	\$ 25.68
964671008	1	\$ 25.68
964671009	1	\$ 25.68
964671010	1	\$ 25.68
964671011	1	\$ 25.68
964671012	1	\$ 25.68
964671013	1	\$ 25.68
964671014	1	\$ 25.68
964671015	1	\$ 25.68
964671016	1	\$ 25.68
964671017	1	\$ 25.68
964671018	1	\$ 25.68
964671019	1	\$ 25.68
964671020	1	\$ 25.68
964671021	1	\$ 25.68
964671022	1	\$ 25.68
964671023	1	\$ 25.68
964671024	1	\$ 25.68
964671025	1	\$ 25.68
964671026	1	\$ 25.68
964671027	1	\$ 25.68
964671028	1	\$ 25.68
964671029	1	\$ 25.68
964671030	1	\$ 25.68
964671031	1	\$ 25.68
964671032	1	\$ 25.68
964671033	1	\$ 25.68
964671034	1	\$ 25.68
964671035	1	\$ 25.68
964671036	1	\$ 25.68
964671037	1	\$ 25.68
964671038	1	\$ 25.68

APN	EDU	Assessment
964671039	1	\$ 25.68
964672001	1	\$ 25.68
964672002	1	\$ 25.68
964672003	1	\$ 25.68
964672004	1	\$ 25.68
964672005	1	\$ 25.68
964672006	1	\$ 25.68
964672007	1	\$ 25.68
964672008	1	\$ 25.68
964672009	1	\$ 25.68
964672010	1	\$ 25.68
964672011	1	\$ 25.68
964672012	1	\$ 25.68
964672013	1	\$ 25.68
964672014	1	\$ 25.68
964672015	1	\$ 25.68
964672016	1	\$ 25.68
964672017	1	\$ 25.68
964672018	1	\$ 25.68
964680001	1	\$ 25.68
964680002	1	\$ 25.68
964680003	1	\$ 25.68
964680004	1	\$ 25.68
964681001	1	\$ 25.68
964681002	1	\$ 25.68
964681003	1	\$ 25.68
964681004	1	\$ 25.68
964681005	1	\$ 25.68
964681006	1	\$ 25.68
964681007	1	\$ 25.68
964681008	1	\$ 25.68
964681009	1	\$ 25.68
964681010	1	\$ 25.68
964681011	1	\$ 25.68
964681012	1	\$ 25.68
964681013	1	\$ 25.68
964681014	1	\$ 25.68
964681015	1	\$ 25.68
964681016	1	\$ 25.68
964681017	1	\$ 25.68
964681018	1	\$ 25.68
964681019	1	\$ 25.68
964681020	1	\$ 25.68
964681021	1	\$ 25.68
964681022	1	\$ 25.68

APN	EDU	Assessment
964682001	1	\$ 25.68
964682002	1	\$ 25.68
964682003	1	\$ 25.68
964682004	1	\$ 25.68
964682005	1	\$ 25.68
964682006	1	\$ 25.68
964682007	1	\$ 25.68
964682008	1	\$ 25.68
964682009	1	\$ 25.68
964682010	1	\$ 25.68
964682011	1	\$ 25.68
964682012	1	\$ 25.68
964682013	1	\$ 25.68
964682014	1	\$ 25.68
964682015	1	\$ 25.68
964682016	1	\$ 25.68
964682017	1	\$ 25.68
964682018	1	\$ 25.68
964682019	1	\$ 25.68
964810001	1	\$ 25.68
964810002	1	\$ 25.68
964810003	1	\$ 25.68
964810004	1	\$ 25.68
964810005	1	\$ 25.68
964810006	1	\$ 25.68
964810007	1	\$ 25.68
964810008	1	\$ 25.68
964810009	1	\$ 25.68
964810010	1	\$ 25.68
964810011	1	\$ 25.68
964810012	1	\$ 25.68
964810013	1	\$ 25.68
964810014	1	\$ 25.68
964810015	1	\$ 25.68
964810016	1	\$ 25.68
964810017	1	\$ 25.68
964810018	1	\$ 25.68
964810019	1	\$ 25.68
964810020	1	\$ 25.68
964810021	1	\$ 25.68
964810022	1	\$ 25.68
964810023	1	\$ 25.68
964810024	1	\$ 25.68
964811001	1	\$ 25.68
964811002	1	\$ 25.68



APN	EDU	Assessment
964811003	1	\$ 25.68
964811004	1	\$ 25.68
964811005	1	\$ 25.68
964811006	1	\$ 25.68
964811007	1	\$ 25.68
964811008	1	\$ 25.68
964811009	1	\$ 25.68
964811010	1	\$ 25.68
964811011	1	\$ 25.68
964820001	1	\$ 25.68
964820002	1	\$ 25.68
964820003	1	\$ 25.68
964820004	1	\$ 25.68
964820005	1	\$ 25.68
964820006	1	\$ 25.68
964820007	1	\$ 25.68
964820008	1	\$ 25.68
964820009	1	\$ 25.68
964820010	1	\$ 25.68
964820011	1	\$ 25.68
964820012	1	\$ 25.68
964820013	1	\$ 25.68
964820014	1	\$ 25.68
964821001	1	\$ 25.68
964821002	1	\$ 25.68
964821003	1	\$ 25.68
964821004	1	\$ 25.68
964821005	1	\$ 25.68
964821006	1	\$ 25.68
964821007	1	\$ 25.68
964821008	1	\$ 25.68
964821009	1	\$ 25.68
964821010	1	\$ 25.68
964821011	1	\$ 25.68
964821012	1	\$ 25.68
964821013	1	\$ 25.68
964830001	1	\$ 25.68
964830002	1	\$ 25.68
964830003	1	\$ 25.68
964830004	1	\$ 25.68
964830005	1	\$ 25.68
964830006	1	\$ 25.68
964830007	1	\$ 25.68
964830008	1	\$ 25.68
964830009	1	\$ 25.68

APN	EDU	Assessment
964830010	1	\$ 25.68
964830011	1	\$ 25.68
964830012	1	\$ 25.68
964830013	1	\$ 25.68
964830014	1	\$ 25.68
964830015	1	\$ 25.68
964830016	1	\$ 25.68
964830017	1	\$ 25.68
964830018	1	\$ 25.68
964830019	1	\$ 25.68
964830020	1	\$ 25.68
964830021	1	\$ 25.68
964830022	1	\$ 25.68
964830023	1	\$ 25.68
964831001	1	\$ 25.68
964831002	1	\$ 25.68
964831003	1	\$ 25.68
964831004	1	\$ 25.68
964831005	1	\$ 25.68
964831006	1	\$ 25.68
964831007	1	\$ 25.68
964831008	1	\$ 25.68
964831009	1	\$ 25.68
964831010	1	\$ 25.68
964831011	1	\$ 25.68
964831012	1	\$ 25.68
964831013	1	\$ 25.68
964831014	1	\$ 25.68
964831015	1	\$ 25.68
964840001	1	\$ 25.68
964840002	1	\$ 25.68
964840003	1	\$ 25.68
964841001	1	\$ 25.68
964841002	1	\$ 25.68
964841003	1	\$ 25.68
964841004	1	\$ 25.68
964841005	1	\$ 25.68
964841006	1	\$ 25.68
964841007	1	\$ 25.68
964841008	1	\$ 25.68
964841009	1	\$ 25.68
964841010	1	\$ 25.68
964841011	1	\$ 25.68
964841012	1	\$ 25.68
964841013	1	\$ 25.68

APN	EDU	Assessment
964841014	1	\$ 25.68
964841015	1	\$ 25.68
964842001	1	\$ 25.68
964842002	1	\$ 25.68
964842003	1	\$ 25.68
964842004	1	\$ 25.68
964842005	1	\$ 25.68
964843001	1	\$ 25.68
964843002	1	\$ 25.68
964843003	1	\$ 25.68
964843004	1	\$ 25.68
964843005	1	\$ 25.68
964843006	1	\$ 25.68
964843007	1	\$ 25.68
964843008	1	\$ 25.68
964843009	1	\$ 25.68
964843010	1	\$ 25.68
964843011	1	\$ 25.68
964843012	1	\$ 25.68
964850001	1	\$ 25.68
964850002	1	\$ 25.68
964850003	1	\$ 25.68
964850004	1	\$ 25.68
964850005	1	\$ 25.68
964850006	1	\$ 25.68
964850007	1	\$ 25.68
964850008	1	\$ 25.68
964850009	1	\$ 25.68
964850010	1	\$ 25.68
964850011	1	\$ 25.68
964850012	1	\$ 25.68
964850013	1	\$ 25.68
964850014	1	\$ 25.68
964850015	1	\$ 25.68
964850016	1	\$ 25.68
964850017	1	\$ 25.68
964850018	1	\$ 25.68
964850019	1	\$ 25.68
964850020	1	\$ 25.68
964850021	1	\$ 25.68
964850022	1	\$ 25.68
964850023	1	\$ 25.68
964850024	1	\$ 25.68
964851001	1	\$ 25.68
964851002	1	\$ 25.68

APN	EDU	Assessment
964851003	1	\$ 25.68
964851004	1	\$ 25.68
964851005	1	\$ 25.68
964851006	1	\$ 25.68
964851007	1	\$ 25.68
964851008	1	\$ 25.68
964852001	1	\$ 25.68
964852002	1	\$ 25.68
964852003	1	\$ 25.68
964852004	1	\$ 25.68
964852005	1	\$ 25.68
964852006	1	\$ 25.68
964852007	1	\$ 25.68
964860001	1	\$ 25.68
964860002	1	\$ 25.68
964860003	1	\$ 25.68
964860004	1	\$ 25.68
964860005	1	\$ 25.68
964860006	1	\$ 25.68
964860007	1	\$ 25.68
964860008	1	\$ 25.68
964870001	1	\$ 25.68
964870002	1	\$ 25.68
964870003	1	\$ 25.68
964870004	1	\$ 25.68
964870005	1	\$ 25.68
964870006	1	\$ 25.68
964870007	1	\$ 25.68
964870008	1	\$ 25.68
964880001	1	\$ 25.68
964880002	1	\$ 25.68
964880003	1	\$ 25.68
964880004	1	\$ 25.68
964880005	1	\$ 25.68
964880006	1	\$ 25.68
964880007	1	\$ 25.68
964880008	1	\$ 25.68
964880009	1	\$ 25.68
964880010	1	\$ 25.68
964880011	1	\$ 25.68
964880012	1	\$ 25.68
964880013	1	\$ 25.68
964880014	1	\$ 25.68
964880015	1	\$ 25.68
964880016	1	\$ 25.68

APN	EDU	Assessment
964880017	1	\$ 25.68
964880018	1	\$ 25.68
964880019	1	\$ 25.68
964880020	1	\$ 25.68
964880021	1	\$ 25.68
964880022	1	\$ 25.68
964880023	1	\$ 25.68
964880024	1	\$ 25.68
964880025	1	\$ 25.68
964880026	1	\$ 25.68
964880027	1	\$ 25.68
964880028	1	\$ 25.68
964880029	1	\$ 25.68
964880030	1	\$ 25.68
964880031	1	\$ 25.68
964880032	1	\$ 25.68
964880033	1	\$ 25.68
964880034	1	\$ 25.68
964880035	1	\$ 25.68
964880036	1	\$ 25.68
964880037	1	\$ 25.68
964880038	1	\$ 25.68
964881001	1	\$ 25.68
964881002	1	\$ 25.68
964881003	1	\$ 25.68
964881004	1	\$ 25.68
964881005	1	\$ 25.68
964881006	1	\$ 25.68
964881007	1	\$ 25.68
964881008	1	\$ 25.68
964881009	1	\$ 25.68
964881010	1	\$ 25.68
964881011	1	\$ 25.68
964881012	1	\$ 25.68
964881013	1	\$ 25.68
964881014	1	\$ 25.68
964881015	1	\$ 25.68
964890001	1	\$ 25.68
964890002	1	\$ 25.68
964890003	1	\$ 25.68
964890004	1	\$ 25.68
964890005	1	\$ 25.68
964890006	1	\$ 25.68
964890007	1	\$ 25.68
964890008	1	\$ 25.68

APN	EDU	Assessment
964890009	1	\$ 25.68
964890010	1	\$ 25.68
964890011	1	\$ 25.68
964890012	1	\$ 25.68
964891001	1	\$ 25.68
964891002	1	\$ 25.68
964891003	1	\$ 25.68
964891004	1	\$ 25.68
964891005	1	\$ 25.68
964891006	1	\$ 25.68
964891007	1	\$ 25.68
964891008	1	\$ 25.68
964891009	1	\$ 25.68
964891010	1	\$ 25.68
964891011	1	\$ 25.68
964891012	1	\$ 25.68
964891013	1	\$ 25.68
964891014	1	\$ 25.68
964891015	1	\$ 25.68
964891016	1	\$ 25.68
964891017	1	\$ 25.68
964891018	1	\$ 25.68
964891019	1	\$ 25.68
964892001	1	\$ 25.68
964892002	1	\$ 25.68
964892003	1	\$ 25.68
964892004	1	\$ 25.68
964892005	1	\$ 25.68
964900001	1	\$ 25.68
964900002	1	\$ 25.68
964901001	1	\$ 25.68
964901002	1	\$ 25.68
964901003	1	\$ 25.68
964901004	1	\$ 25.68
964901005	1	\$ 25.68
964901006	1	\$ 25.68
964901007	1	\$ 25.68
964901008	1	\$ 25.68
964901009	1	\$ 25.68
964901010	1	\$ 25.68
964901011	1	\$ 25.68
964901012	1	\$ 25.68
964901013	1	\$ 25.68
964901014	1	\$ 25.68
964901015	1	\$ 25.68

APN	EDU	Assessment
964901016	1	\$ 25.68
964901017	1	\$ 25.68
964901018	1	\$ 25.68
964901019	1	\$ 25.68
964901020	1	\$ 25.68
964901021	1	\$ 25.68
964901022	1	\$ 25.68
964901023	1	\$ 25.68
964901024	1	\$ 25.68
<b>Total</b>	<b>545</b>	<b>\$13,995.60</b>

## APPENDIX B

---

### Annexation Boundary Map





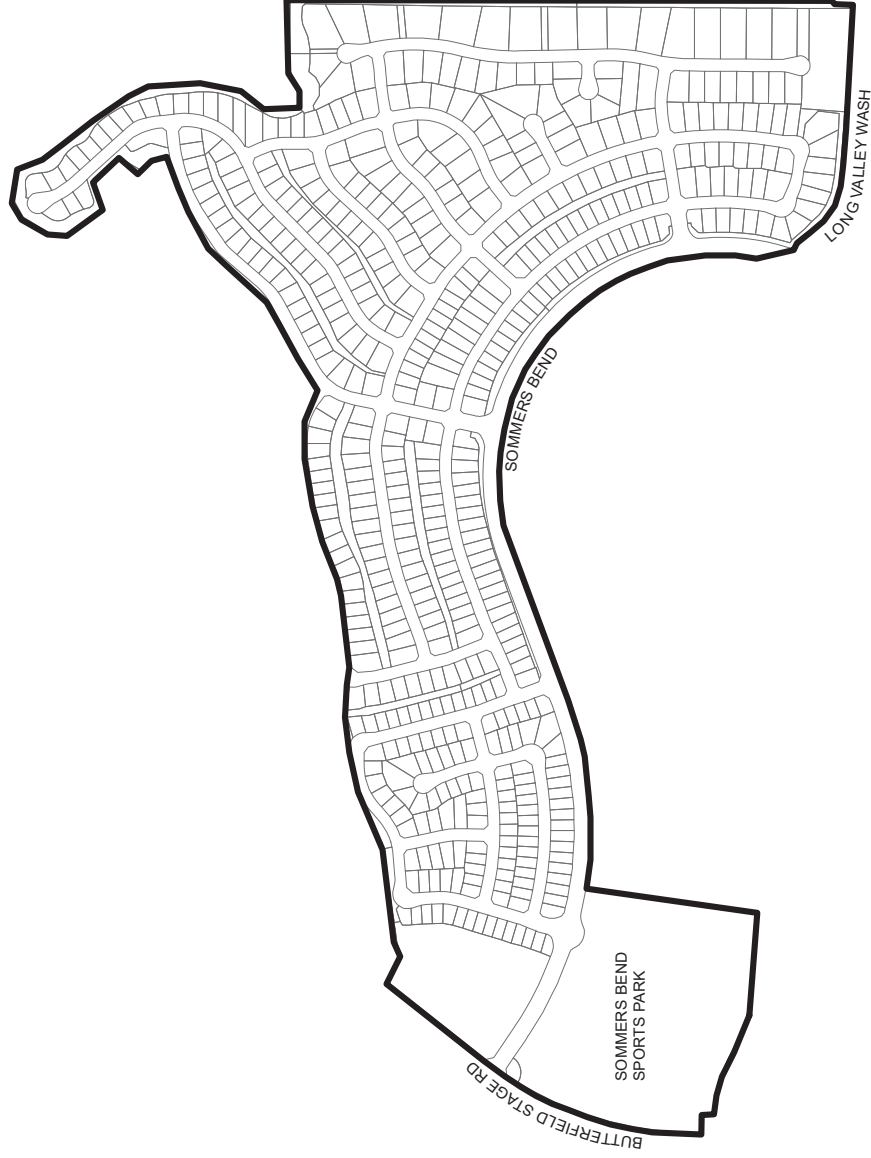
# ASSESSMENT DIAGRAM

## SERVICE LEVEL B - RESIDENTIAL STREET LIGHTING

### ANNEXATION BOUNDARY

#### TEMECULA COMMUNITY SERVICES DISTRICT

#### CITY OF TEMECULA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

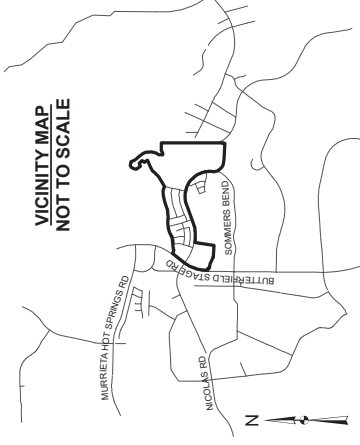


NOT TO SCALE

**Legend**

— ANNEXATION BOUNDARY

— PARCEL LINE



THIS ASSESSMENT DIAGRAM CORRECTLY SHOWS THE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE ANNEXATION DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2022-2023.

