

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY

DEPT: Public Works

BOARD AGENDA:6.C.4
AGENDA DATE: October 30, 2018

SUBJECT:

Approval to Initiate the Annexation of Keyes 19 North and Keyes 19 South Properties to County Service Area No. 26 - Keyes and Establish Zones of Benefit

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2018-0540

On motion of Supervisor Withrow, Seconded by Supervisor Chiesa
and approved by the following vote.

Ayes: Supervisors: Olsen, Chiesa, Withrow, Monteith, and Chairman DeMartini

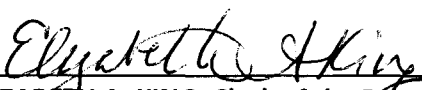
Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION:

ATTEST: 
ELIZABETH A. KING, Clerk of the Board of Supervisors

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Public Works

BOARD AGENDA:6.C.4
AGENDA DATE: October 30, 2018

CONSENT:

CEO CONCURRENCE:

4/5 Vote Required: No

SUBJECT:

Approval to Initiate the Annexation of Keyes 19 North and Keyes 19 South Properties to County Service Area No. 26 - Keyes and Establish Zones of Benefit

STAFF RECOMMENDATION:

1. Find that the area included in the Legal Description of Keyes 19 North and Keyes 19 South (Zone 2) is located in the unincorporated territory of Stanislaus County and is not within the boundary of any other County Service Area.
2. Declare that all services being provided by County Service Area No. 26 - Keyes (CSA No. 26) will be extended fully to the territory included in the Zone 2 annexation; additional services will be provided in Zone 2 in the form of repair and maintenance of sidewalks, chain-link fence and masonry wall, and that said services shall commence after Local Agency Formation Commission's (LAFCO) issuance of a Certificate of Completion for the annexation and upon the onset of the 2019-2020 Fiscal Year.
3. Find that the annexation will not produce a change in the existing assessment methodology for CSA No. 26 subdivisions Bonita Ranch Estates (Zone 1) and Keyes 19 North and Keyes 19 South (Zone 2) and parcels in the new Zone shall be subject to the pre-existing methodology.
4. Find that the assessment formula for CSA No. 26 is sufficient to adequately assess the annexed parcels in Zone 2 for the cost of services received.
5. Approve the resolution of application to the Stanislaus County Local Agency Formation Commission made pursuant to Government Code sections 56654 and 25217.
6. Order that, subject to LAFCO approval of the annexation, Assessor Parcel Numbers (APNs) 045-021-003, 045-021-023, 045-021-024, 045-021-008, and 045-071-005 and any subsequent subdivided parcel numbers shall be added to the Fiscal Year 2020-2021 annual assessments.

DISCUSSION:

The areas proposed for annexation to County Service Area No. 26 include two future subdivisions known as Keyes 19 North and Keyes 19 South. Keyes 19 North (APNs 045-021-003, 045-021-023, 045-021-024, and 045-021-008) is 13.10 acres located on

the west side of Washington Road and north of Norma Way in the south-east Keyes area. Keyes 19 South (APN 045-071-005) is 7.24 acres located on the west side of Washington Road just south of Norma Way in the Keyes area. Attachments illustrate the proposed boundary and include its legal description.

The proposal is being made to meet a condition of approval for Vesting Tentative Subdivision Map Application No. PLN2015-0101 for Keyes 19 North, and a condition of approval for Vesting Tentative Subdivision Map Application No.2015-0102 for Keyes 19 South. The Stanislaus County Board of Supervisors gave their approval to the application for Keyes 19 North on October 18, 2016. The following condition of approval was included in the Board`s action:

“Prior to the recording of the final map, to finance the maintenance of the storm drainage system, park facilities, and any landscaped areas, the developer shall annex the property into County Service Area (CSA) 26. The applicant shall provide all necessary documents and pay all the costs associated with the annexation process.”

The approved Tentative Map and Development Plan for Keyes 19 North sub-divides 4 parcels totaling 13.10 more or less acres into sixty four single-family residential lots and a dual use storm drain basin situated on the corner of Ariel Street and Cora Way (lot A). The proposed names of the roads are Ariel Street, Julia Avenue, and Kaden Street. Eight storm water catch basins and eight manholes will be located along Cora Way just across from the lot A and at the intersections of Kaden Street and Stella Avenue, and Ariel Street and Stella Avenue. The elevation of the subdivision is designed to direct storm water runoff towards these catch basins, and they in turn, will be tied into the new storm drain basin on the lot A of the subdivision located on the corner of Ariel St. and Cora Way. Installation of this infrastructure will be at the developer`s expense and to county standards.

The Stanislaus County Board of Supervisors gave their approval to the application for Keyes 19 South on October 18, 2016. The following condition of approval was included in the Board`s action:

“Prior to the recording of the final map, to finance the maintenance of the storm drainage system, park facilities, block wall, and any landscaped areas, the developer shall annex the property into County Service Area (CSA) 26. The applicant shall provide all necessary documents and pay all the costs associated with the annexation process.”

The approved Tentative Map and Development Plan sub-divides parcel 045-071-005 into twenty seven single-family residential lots and a storm water drain basin (lot A) located south of Chelsie Drive just behind the residential lots #9, 10, and 11. The proposed names of the roads are Chelsie Drive and Natalie Way. The proposed name of cul-de-sac is Abbi Court. The roads will have six storm water catch basins and three manholes located at the intersections of Chelsie Drive and Natalie Way, Abbi Court and Natalie Way, and on the Washington Road just across from the lot A. The elevation of the subdivision is designed to direct storm water runoff towards these catch basins and they, in turn, will be tied into the new storm drain basin on the lot A of the subdivision. Installation of this infrastructure will be at the developer`s expense and to county standards.

If this annexation is approved, the ninety one (91) residential lots and two (2) storm water drain basins will become part of CSA No. 26 and further identified as Zone 2, effective immediately. The existing parcels within CSA 26 will be further identified as Zone 1.

The parcels within Zone 2 (Keyes 19 North and Keyes 19 South subdivisions) will be assessed using the existing formulas and methodology approved by the CSA's 26 property owners in 2009. However, the parcels within Zone 2 will have a separate budget and assessment rate that will not affect the budget and the assessment for the parcels within the existing CSA 26 (Zone 1). The existing formula proposes a higher assessment level of \$571.75 per Equivalent Benefit Unit (EBU) for developed properties when applied to Zone 2, as compared to developed properties in Zones 1. This CSA has a formula built into it to account for the increases in labor costs for both PW and Parks.

The services to be extended by CSA No. 26 to the Zone 2 annexation will be the same as those extended to all other parcels within the district and include the following: CSA administration; parks and streetscape maintenance; and storm drain system maintenance.

The greater cost to Zone 2 is due to increase in the cost of maintaining the storm drain system including increased labor rates, equipment rental rates, and providing additional services that are not provided in Zone 1. The service difference includes masonry wall maintenance and maintenance of drain basins, chain-link fence, and sidewalks. In addition, the Parks' services will cover the area of a landscape strip along the masonry wall on the west side of Washington Road (Keyes 19 South) and a dual use drain basin/park area (lot A) in the Keyes 19 North. This will affect the amount of the assessment of proposed Zone 2 under the existing formula assessments and will commence with Budget Year 2020-2021. The existing formulas for CSA No. 26 use Equivalent Benefit Units (EBUs) and are as follows:

Parcel EBU = Parcel Type EBU x Acres or Units.

Levy Per EBU = Total Balance to Levy / Total EBU's.

Parcel Levy Amount = Levy Per EBU x Parcel EBU.

A detailed explanation of the assessment formula, methodology and services can be found on the attached 2020-2021 Engineer's Report for CSA No. 26. The formula and methodology will be sufficient to cover ongoing operational and maintenance costs for CSA 26. Stanislaus County Public Works and Parks and Recreation Departments will perform all maintenance activities. Ongoing annual maintenance and operating costs are funded entirely through the County Service Area's proposed assessments.

POLICY ISSUE:

State of California Government Code, section 25212 authorizes the Board of Supervisors to be the governing body for County Service Areas within their county.

FISCAL IMPACT:

These projects include development standards that stipulate the developer/subdivider shall pay all costs associated with the annexation. The development standards were prescribed on October 18, 2016 for Keyes 19 North and on October 18, 2016 for Keyes 19 South.

Once the properties are annexed, costs for the first year of operations and maintenance are paid by the developer/subdivider. Beginning Fiscal Year 2020-2021, the properties will be assessed, and ongoing operation and maintenance costs associated with County Service Area (CSA) No. 26 will be borne by the CSA. Initial annexation costs are estimated at \$27,870, including the first year's maintenance cost of \$27,070 and State Board of Equalization filing fee of \$800 for Keyes 19 North and Keyes 19 South properties. These initial costs will be covered by the developer/subdivider. The Public Works Department costs will be reimbursed through the applicant and already covered with a deposit.

BOARD OF SUPERVISORS' PRIORITY:

The recommendations are consistent with the Board's priority of *Delivering Efficient Public Services and Community Infrastructure* by initiating the process to annex Keyes 19 North and Keyes 19 South properties into CSA No. 26, thereby allowing the developers to comply with County storm drainage system standards and the conditions of approval for their projects.

STAFFING IMPACT:

Existing Public Works staff will coordinate the projects with the Local Agency Formation Commission (LAFCO).

CONTACT PERSON:

David Leamon, Public Works Director

Telephone: (209) 525-4151

ATTACHMENT(S):

1. Resolution CSA 26-Keyes
2. 2020-2021 Engineer's Report CSA 26 - Keyes
3. Exhibit A - Legal Description for Keyes 19 North and Keyes 19 South
4. Exhibit B - Boundary Map for Keyes 19 North and Keyes 19 South
5. Consent Forms - Keyes 19 North and Keyes 19 South Annexation

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
STATE OF CALIFORNIA 2018-0540

Date: October 30, 2018

On motion of Supervisor Withrow Seconded by Supervisor Chiesa
and approved by the following vote,

Ayes: Supervisors: Olsen, Chiesa, Withrow, Monteith, and Chairman DeMartini

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

Item # 6.C.4

THE FOLLOWING RESOLUTION WAS ADOPTED:

RESOLUTION OF APPLICATION FOR THE ANNEXATION OF KEYES 19 NORTH AND KEYES 19 SOUTH TO COUNTY SERVICE AREA NO. 26 – KEYES

BE IT RESOLVED, that the Board of Supervisors, of the County of Stanislaus, State of California, hereby finds and determines as follows:

WHEREAS, the proposal for the annexation of properties known as Keyes 19 North and Keyes 19 South to County Service Area No. 26 – Keyes (CSA No. 26) is being made pursuant to Government Code sections 56654 and 25217; and

WHEREAS, the County of Stanislaus desires to initiate proceedings pursuant to Part 3 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code § 56000 et seq.) for the annexation of territory to County Service Area No. 26); and

WHEREAS, the purpose of the proposal is to allow the subject territories to receive the extended county services offered by CSA No. 26, including streetscape maintenance, parks maintenance, and storm drainage services; and

WHEREAS, the proposed annexation consists of 20.34 acres in Keyes, as shown on the attached legal description and map; and

WHEREAS, upon annexation, the territory will be identified as a newly established zone of benefit within CSA No. 26, known as Zone 2; and

WHEREAS, there is a need to provide ongoing funding through the assessments, to support the provision of the special benefit of a storm drain system, streetscape, and parks maintenance in the proposed Zone 2 and doing so will promote health, safety and welfare of the residential area; and welfare of the residential area; and

WHEREAS, the proposed annexation of territory to CSA No. 26 has the consent of a property owners within the annexation as shown in Consent attachment; and

WHEREAS, improvement plans for all facilities to be operated and maintained for the County Service Area are being prepared; and

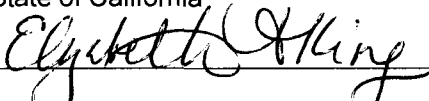
WHEREAS, the proposed annexation will include a simultaneous expansion of the CSA No. 26 sphere of influence in order to maintain consistency; and

WHEREAS, this proposal includes an Engineer's Report, satisfying the plan for service requirement pursuant to Section 56653; and

WHEREAS, the Board has reviewed the Engineer's Report and approves the method and the amount of the assessment.

NOW, THEREFORE, BE IT RESOLVED that the Local Agency Formation Commission of Stanislaus County shall hereby be requested to commence proceedings for the annexation of territory as described in attached legal description and map into County Service Area No. 26 (Keyes) as authorized in the manner provided by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000.

ATTEST: ELIZABETH A. KING, Clerk
Stanislaus County Board of Supervisors,
State of California



**COUNTY SERVICE AREA NO. 26
ANNUAL ENGINEER'S REPORT**

KEYES

FISCAL YEAR 2020-2021

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ENGINEER'S REPORT AFFIDAVIT

County of Stanislaus, State of California

CSA NO. 26- KEYES

This report describes the CSA and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2020-2021. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the County Service Area (CSA).

The undersigned respectfully submits the enclosed report as directed by the Board of Supervisors.

Dated this 11² day of October, 2018



DAVID LEAMON, PE, INTERIM PUBLIC WORKS DIRECTOR
Construction Administration/Operations
Stanislaus County Department of Public Works



**COUNTY SERVICE AREA NO. 26
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2020-2021**

INTRODUCTION:

County Service Area No. 26 (CSA 26) was established in July 2009 to provide extended maintenance services for the storm drain system, landscaping at the storm drain basin, and landscaping of the park system. CSA's 6, 13, and 17 were dissolved and merged into CSA 26.

Government Code Section 25210.77(A) requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

PART I – PLANS AND SPECIFICATIONS

A. Description of the service area

There are total of 1,223 parcels within CSA 26 consisting of: Bonita Ranch Estates subdivisions (Zone 1 with total of 1,130 lots) and Keyes 19 North and Keyes 19 South subdivisions (Zone 2 with total of 5 lots). On May 16, 2017, the Board of Supervisors approved improvements and release of services and maintenance of a new subdivision Bonita Ranch Estates, Unit #5, which is located at north-west of CSA 26. On October 30, 2018 the Board of Supervisors approved annexation of two subdivisions: Keyes 19 North and Keyes 19 South, which are located on the west side of Washington Road just north and south of Norma Way respectively. Currently, the CSA 26, Zone 1 is 332.3 acres and consisting of: 1049 residential parcels, 26 multi-family parcels, 1 undeveloped residential parcels, 4 parks, 1 park/streetscape, 2 park/storm basins, 3 storm basins, 3 schools, 6 congregation parcels, and 35 commercial/industrial parcels. The CSA 26, Zone 2 is 20.34 acres and consisting of: 5 planned residential development parcels, which eventually will be subdivided and consisting of: 91 residential parcels, 1 park/storm basin, and 1 storm basin. Assessor map attached hereto as exhibit "B" and "B1". The CSA 26 encompasses an area of land totaling approximately 352.64 acres. The boundary of CSA 26 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

Zone 1

- North of Keyes Road
- East of State Route 99
- West of Washington Road
- Southeast of Faith Home Road;

Zone 2

- North of Norma Way
- South of Norma Way
- West of Washington Road.

B. Description of Improvements and Services

The purpose of this CSA is to insure the ongoing maintenance, operation and servicing of the storm drain system, storm drain basin, and parks. The special benefit assessments to be levied for this CSA are intended to provide a revenue source for all the maintenance, and servicing of the service area's improvements including, but not limited to the materials, equipment, labor, and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The maintenance, operation, and servicing of the storm drain system are funded entirely or partially through the service area assessments and generally described as:

Zone 1

- Periodic cleaning and maintenance (as needed) on 457 linear feet of 12" inch pipe, 7,156 linear feet of 18 inch pipe, 1525 linear feet of 24" pipe 632 linear feet 30 " pipe, and 38,940 linear feet of curb and gutter;
- One outfall pump and four lift station pumps;
- Periodic cleaning and maintenance of 68 catch basins and 41 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (38,940 linear feet of curb and gutter);
- Periodic street sweeping to prevent buildup of silt and other damaging materials to the storm drain system. All debris is contained and hauled off site with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- Remove silt build up next to the wall of the separator with the use of the suction truck;
- The Parks and Recreation Department provides continual maintenance of all parks, park/basin public use areas, open lots, and streetscapes within the Service Area (i.e. irrigation, mowing, weed abatement, tree care, and playground equipment maintenance).

Zone 2

- Periodic cleaning and maintenance (as needed) on 235 linear feet of 12" inch pipe, 655 linear feet of 18" pipe, 1,096 linear feet of 24" pipe, 1,515 linear feet of 24" perforated storm pipe, 15 bubble-up structures with Rip Rap, and 8,454 linear feet of curbs and gutters;
- Periodic cleaning and maintenance of 14 catch basins and 11 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (8,454 linear feet of curb and gutter);

- Periodic street sweeping to prevent buildup of silt and other damaging materials to the storm drain system. All debris is contained and hauled off site with containment bins;
- Annual repairs and general maintenance to storm drain basins (erosion control, weed spraying, grading/excavation as needed, repair of the chain link fence as needed);
- Remove silt build up next to the wall of the separator with the use of the suction truck;
- Repair concrete sidewalks as needed (36,376 square feet of sidewalks);
- Repair 8- ft masonry wall as needed (562 linear feet of masonry wall);
- Repair chain-link fence as needed (approximately 1,258 linear feet of chain-link fence).
- The Parks and Recreation Department provides continual maintenance of all parks, park/basin public use areas, open lots, and streetscapes within the Service Area (i.e. irrigation, mowing, weed abatement, tree care, and playground equipment maintenance, masonry wall maintenance and repair).

PART II - METHOD OF APPORTIONMENT

A. Benefit Analysis

The method of apportionment described in this report for allocation of special benefit assessments utilizes commonly accepted engineering practices. The formula used for calculating assessments for the CSA reflects the composition of the parcels and improvements provided to fairly apportion the costs based on special benefits to each parcel. Furthermore, pursuant to the Constitution Article XIID Section 4, a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and a parcel may only be assessed for special benefits received.

All the improvements and services associated with the CSA have been identified as necessary, required and/or desired for the orderly development of the properties within the CSA to their full potential and consistent with the proposed development plans. As such, these improvements would be necessary and required of individual property owners for the development of such properties and the ongoing operation, servicing and maintenance of the improvements and facilities would be the financial obligation of those properties. Therefore, the storm drain facilities and the infrastructure, and the annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the CSA.

The storm drain basin and the parks are public property and treated as individual parcels. These public properties are being created for the sole purpose of providing benefit (storm drainage control and open space) to the residential lots. Services provided by CSA No. 26 are storm drain system services, park maintenance services for the storm drain basins in the CSA which are also landscaped as parks, maintenance of some community landscaping, and special additional benefit funding to provide landscape and maintenance services for

Hatch Park. All of these benefits are special benefits provided to the Keyes area that are over and above those provided to county wide property owners in general.

B. Assessment Methodology

The method of apportionment for the CSA calculates the receipt of special benefits from the respective improvements based on the actual or the proposed land use of the parcels within the CSA. The special benefit received by each lot or parcel is equated to the overall land use of the parcels within the CSA based on the parcel's actual land use or proposed development.

Upon review of the proposed improvements it has been determined that each of the residential parcel within the CSA receives special benefits from all the improvements to be funded by annual assessments and based on the planned property development a single zone of benefits appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services.

Equivalent Benefit units (EBU):

To assess benefits equitably, it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single-family home site as the basic unit of assessment. A single-family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single-family home site.

The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology, as the benefits to each parcel from the improvements are apportioned as a function of land use type, size and development. Not all land use types described in the following are necessarily applicable to the development of properties within the CSA but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the CSA.

EBU Application by Land Use:

Single Family Residential- This land use is defined as a fully subdivided residential home site with or without structure. This land use is assessed 1.00 EBU per parcel or lot. This is the base value that all other properties are compared and weighted against.

Multi-family Residential- This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property typically includes apartments, duplexes, triplex etc. (It does not typically include condominiums, town-homes, or mobile home parks). Based on average population densities and the size of the structure as compared to a typical single-family residential unit, multi-family residential parcels shall be proportionally assessed for the parcels total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single family residential, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single-family residence (sample

sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition). These various studies indicate the most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by the CSA, it has been determined that an appropriate allocation of special benefit for multifamily residential properties as compared to a single family residential is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 5 units; 0.50 EBU per unit for units 6 through 50; and 0.25 EBU per unit for all remaining units.

Condominium/Town-Home Units- Condominiums and town-homes tend to share attributes of both a single-family residential and multi-family residential properties and for this reason are identified as a separate land use classification. Like most single-family residential properties, these properties are not usually considered rental property and generally the County assigns each unit a separate APN or assessment number. However, condominiums and town homes often have similarities to multi-family residential properties in that they are generally zoned medium to high density and in some cases may involve multiple units on a single APN. In consideration of these factors it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to the APN. There is not an adjustment factor for parcels with more than five units.

Planned-Residential Development- This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the CSA. This land use classification often times involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN). Each parcel that is part of the approved tract map shall be assessed proportionally for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single family, condominium, multi-family units to be developed).

Exempt Parcels- This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights-of-way, greenbelts or other publicly owned properties that are part of the CSA improvements or that have little or no improvement value;
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

Special Cases- in many CSA's where multiple land use classifications are involved there are usually one or more properties that the standard land use classifications or usual calculation of benefit will not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a vacant residential property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel. The following table provides a summary of land use types, the EBU factors used to calculate each parcel individual EBU as outlined above:

Land use and Equivalent benefit units

Property type	EBU	Multiplier
Single Family Residential	1.00	Per unit/lot(parcel)
Multi-Family Residential	0.75	Per unit for the first 5 units
	0.50	Per unit for units 6 thru 50
	0.25	Per units > 50
Condominium/Town- Home Units	0.75	Per Unit
Planned Residential Development	1.00	Per planned Residential lot
	0.75	Per planned Condominium
	0.75	Per unit for the first 5 units
	0.50	Per unit for units 6-50
	0.25	Per unit >50
Vacant/Undeveloped Residential Land	0.00	Per Acre
Public Park	0.40	Per Acre
Public Storm Drain Basin	0.40	Per Acre
Public School	2.20	Per Acre
Commercial/Industrial Parcel	3.50	Per Acre
Undeveloped Commercial/Industrial Parcel	1.00	Per Acre
Rural/ Agricultural	1.00	Per Acre
Exempt Parcels	0.00	Per parcel

The following formula is used to calculate each parcel's EBU (proportional benefit):

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of EBU's is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (assessment rate) for the improvements is established by taking the total cost of the improvements and dividing the amount by the total number of EBU's of all benefiting parcels from the improvements. The rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

$$\text{Total Balance to Levy} / \text{Total EBU's} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

PART III – BUDGET ANALYSIS

A. Fund Balance

The estimated fund balance for Zone 1 as of June 30, 2020 is \$448,956. This includes a capital improvement reserve of \$163,132 for eventual replacement of the outfall pump and four lift pumps and \$25,000 for park equipment and/or vandalism related capital costs. This fiscal approach is aimed at accumulating a sufficient reserve by the time the pumps are replaced so that no increase in the annual assessment will be necessary to cover these costs.

The estimated fund balance for Zone 2 as of June 30, 2020 is \$0. A drain basin in the south subdivision is surrounded with the chain link fence that is approximately 1,258 linear feet long (Public Works maintenance). In order to replace the fence at the end of a 30-year life cycle, a capital reserve target of \$18,543 has been determined for Public Works. This includes the cost of the material and the labor required to complete the installation.

East side of the south subdivision has a masonry wall of approximately 562 linear feet (Park maintenance) that separates residential area from Washington Road and protects residential lots from traffic sound. In order to make a capital repair of the wall, a capital reserve target of \$50,400 has been determined for Parks. This includes the cost of the material and the labor required to complete the work.

The amount of \$856 was added to total budget of CSA 26, Zone 2. The objective of the reserve is to build up the capital reserve amount to the full cost of the fence and wall replacement/capital repair. When the full amount of the capital reserve is reached and becomes an available part of the fund balance, the addition of \$856 to budget of CSA 26, Zone 2 will be discontinued.

The threat to stormwater quality comes from the urbanized areas within the County, which the CSA's encompass. The County is mandated by the State Water Resources Control Board, Water Quality Order No. 2013-0001-DWQ to regulate stormwater within these urbanized areas. The CSA's receive additional services above the General Benefit for the following permit areas: Education and Outreach (E.7), Public Involvement and Participation Program (E.8), Illicit Discharge Detection and Elimination Program (E.9), Post-Construction Stormwater Management Program (E.12), Water Quality Monitoring (E.13), Program Effectiveness Assessment and Improvement (E.14), Total Maximum Daily Loads Compliance Requirements (E.15) and the Annual Reporting Program (E.16).

The fee structure to implement the state requirements has not been determined for Fiscal Year 2020-2021. An estimated annual fee of \$5 per parcel is included in this year's budget. Any surplus or shortfall will be adjusted in future calculations.

Fiscal Year's 2020-2021 assessment for Zone 1 is \$113.02 per Equivalent Benefit Unit (EBU), which is the same as the previous year's assessment. An amount of \$54,929 was used from available fund balance to offset operations and maintenance costs, thereby keeping the assessment equal to the previous year.

Fiscal Year's 2020-2021 assessment for Zone 2 is and \$571.75 per EBU. An amount of \$856 was added to the total CSA 26, Zone 2 budget to build up the capital reserve amount for the fence and wall replacement and/or capital repair.

The fiscal year is the 12-month period from July 1st through June 30th of the following year. The annual assessment is received with property taxes collected in December and April. This means that the fiscal year starts on July 1st but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$95,059 for Zone 1 and \$14,580 for Zone 2, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1st to December 31st.

B. Budget Formula

Proposition 218, a statewide initiative approved by the voters in November 1996 and which took effect July 1, 1997, requires property owners approve any change in the method of calculating assessment and any increase in the assessment rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 26 in 2008. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 26. The property owners cast majority votes supporting the formula and levy of annual assessment to pay for the services provided by CSA 26. Therefore, the formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, parks, and streetscape within CSA 26.

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

$$\text{Total Balance to Levy} / \text{Total EBU's} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to the cost of the service being provided by the CSA. Due to variation in the type of parcel use, each parcel benefits differently in the services provided. Therefore, the total cost to operate the CSA is based on the above method to determine the annual assessment for each parcel in the CSA. This method is proposed in order to support an equitable spread of assessments between residential lots, public properties, and developed commercial and industrial properties. The annual assessment is levied without regard to property valuation.

Total Equivalent Benefit Units by Property Type - CSA No. 26 (Zone 1)

PROPERTY TYPE (acres/parcels/units x EBU factor)	TOTAL EQUIVALENT BENEFIT UNIT (E.B.U.)
Undeveloped Residential (1 parcel x 0)	.00
Undeveloped Commercial	.00
Developed Residential (1049 parcels x 1)	1050.27
Multi-Family Residential (69 units x 0.75)	51.75
Multi-Family Residential (20 units x 0.5)	10.00
Multi-Family Residential	0.00
Road Easement (0 x .55)	0.00
Storm Water Basin (0.7 acres x 0.4)	.28
Storm Water Basin / Park	.00
Park (18.85 acres x .40)	6.74
Public School (10.95 acres x 2.2)	24.09
Streetscape (0.71 acres x 0.4)	.28
Developed Commercial (12.51 acres x 3.5)	43.78
Developed Commercial Church (2.56 acres x 3.5)	8.96
Industrial (0 x 3.5)	.00
Totals:	1,196.15

Total Equivalent Benefit Units by Property Type - CSA No. 26 (Zone 2)

PROPERTY TYPE (acres/parcels/units x EBU factor)	TOTAL EQUIVALENT BENEFIT UNIT (E.B.U.)
Planned Residential Development (5 parcel)	52.50
Totals:	52.50

Assessment Per Equivalent Benefit Unit (E.B.U.) – CSA No. 26 (Zone 1)

DESCRIPTION	AMOUNT
Required Funds	135,188.76
Total Equivalent Benefit Units	1,196.15
Calculated Assessment Per Equivalent	\$113.02

Assessment Per Equivalent Benefit Unit (E.B.U.) – CSA No. 26 (Zone 2)

DESCRIPTION	AMOUNT
Required Funds	30,017.07
Total Equivalent Benefit Units	52.50
Calculated Assessment Per Equivalent	\$571.75

PART IV - SERVICE AREA BUDGET

CSA 26

Keyes
Bonita Ranch
Zone 1,
Zone 2

EXPENSE DESCRIPTION	TOTAL BUDGET Zone 1	TOTAL BUDGET Zone 2
	94.2%	5.8%
ADMINISTRATION		
County Administration	\$ 1,030	\$ 85
Miscellaneous/Other Admin Fees	\$ -	\$ -
Total	\$ 1,030	\$ 85
PARKS & RECREATION		
Parks Labor	\$ 56,270	\$ 9,500
Parks Vandalism & Graffiti	\$ 1,545	\$ 567
Parks Utilities	\$ 49,544	\$ 7,500
Parks Other Supplies	\$ 5,150	\$ 1,500
Parks Maintenance Structure & Grounds	\$ 12,530	\$ 771
Total	\$ 125,039	\$ 19,838
PUBLIC WORKS		
SWRCB Permit Requirement	\$ 5,645	\$ 25
Pond Excavation	\$ -	\$ -
Pump Replacement	\$ -	\$ -
Cleaning Drainage System	\$ 12,300	\$ 800
Street Sweeping	\$ 28,840	\$ 7,446
Curb & Gutter Repair	\$ -	\$ -
Weed Spraying	\$ 2,000	\$ 94
Erosion Control	\$ 4,900	\$ 403
Separator Cleaning	\$ 5,041	\$ 415
Sidewalk Repair	\$ -	\$ 1,200
Utilities	\$ 9,760	\$ -
Total	\$ 68,486	\$ 10,383
Capital Improvement Reserve		
General Benefit	\$ (4,437)	\$ (1,146)
Total Administration, Parks & Rec, Public Works Budget	\$ 190,118	\$ 29,161
Fund Balance Information		
Beginning Fund Balance (Estimated for FY 2020-2021)	\$ 448,956	\$ -
Capital Improvement Reserve-Parks (-)	\$ (25,000)	\$ (562)
Capital Improvement Reserve-Public Works (-)	\$ (163,132)	\$ (294)
Available Fund Balance	\$ 260,824	\$ (856)
Adjustments to Available Fund Balance		
General Fund (or PW) Loan Repayment/Advance (+)	\$ -	
Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$ -	
6 Months Operating Reserve (-)	\$ (95,059)	\$ (14,580)
Use of Fund Balance for FY20/21 (-)	\$ (54,929)	\$ 856
Contingency Reserve (-)		
Total Adjustments	\$ (149,988)	\$ (13,724)
Remaining Available Fund Balance	\$ 110,836	\$ (14,580)
Total Administration, Parks & Rec, Public Works Budget	\$ 190,118	\$ 29,161
Use of Fund Balance (-)	\$ (54,929)	\$ 856
Balance to Levy	\$ 135,189	\$ 30,017
District Statistics		
Total Parcels	1,130	5
Parcels Levied	1,129	5
Total EBU	1,196.15	52.5
Levy EBU	\$ 113.02	\$ 571.75
Capital Reserve Target-Parks	\$ 25,000	\$ 50,400
Capital Reserve Target-PW	\$ 163,132	\$ 18,543

PART V – ASSESSMENTS

2020-2021 Assessment Zone 1 = $\$135,188.76 / 1,196.149 \text{ EBU} = \113.02 per EBU

2019-2020 Assessment Zone 1 = $\$135,188.76 / 1,196.149 \text{ EBU} = \113.02 per EBU

2020-2021 Assessment Zone 2 = $\$30,017 / 52.5 \text{ EBU} = \571.75 per EBU

2019-2020 Assessment Zone 2 = \$0

Since a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the change in assessment. Therefore, the Fiscal Year 2020-2021 assessment is in compliance with Proposition 218.

The parcels subject to the assessment are listed on Exhibit "D" that is attached hereto and made a part of this Engineer's Report.

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-014-001			\$113.02	1	045-014-047			\$113.02	1
045-014-002			\$113.02	1	045-014-048			\$113.02	1
045-014-003	Multi-Fam(4)	0.52	\$339.06	3.00	045-014-049			\$113.02	1
045-014-004			\$113.02	1	045-014-050			\$113.02	1
					045-014-051	Multi-Fam(5)		\$423.83	3.75
045-014-006			\$113.02	1					
045-014-007			\$113.02	1	045-014-053			\$113.02	1
					045-014-054	Multi-Fam(4)		\$339.06	3.00
045-014-013			\$113.02	1	045-014-055	Multi-Fam(4)		\$339.06	3.00
045-014-014	Multi-Fam(6)		\$480.34	4.25	045-014-056			\$113.02	1
045-014-015			\$113.02	1	045-014-057			\$113.02	1
045-014-016			\$113.02	1	045-014-058			\$113.02	1
045-014-017			\$113.02	1	045-014-059			\$113.02	1
045-014-018			\$113.02	1	045-014-060			\$113.02	1
045-014-019			\$113.02	1	045-014-061			\$113.02	1
045-014-020			\$113.02	1	045-014-062			\$113.02	1
045-014-021			\$113.02	1	045-014-063			\$113.02	1
					045-014-064			\$113.02	1
045-014-028			\$113.02	1	045-014-065			\$113.02	1
045-014-029			\$113.02	1	045-014-066	Multi-Fam(4)		\$339.06	3.00
					045-014-067			\$113.02	1
045-014-031			\$113.02	1	045-014-068			\$113.02	1
					045-014-069			\$113.02	1
045-014-033			\$113.02	1	045-014-070			\$113.02	1
045-014-034			\$113.02	1	045-014-071	Multi-Fam(4)		\$339.06	3
045-014-035			\$113.02	1	045-014-072	Multi-Fam(4)		\$339.06	3
045-014-036			\$113.02	1					
045-014-037	Multi-Fam(2)		\$189.53	1.50				TOTAL	\$8,193.95
045-014-038			\$113.02	1					72.50
045-014-040			\$113.02	1					
045-014-041			\$113.02	1					
045-014-042			\$113.02	1					
045-014-043			\$113.02	1					
045-014-045			\$113.02	1					

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-015-001			\$113.02	1	045-015-049			\$113.02	1
045-015-005			\$113.02	1	045-015-051			\$113.02	1
045-015-007			\$113.02	1	045-015-052			\$113.02	1
045-015-010			\$113.02	1	045-015-053			\$113.02	1
045-015-011			\$113.02	1	045-015-054	Multi-Fam(4)		\$339.06	3.00
045-015-012			\$113.02	1	045-015-055			\$113.02	1
045-015-013			\$113.02	1	045-015-057			\$113.02	1
045-015-014			\$113.02	1	045-015-058			\$113.02	1
045-015-015			\$113.02	1	045-015-059			\$113.02	1
045-015-016			\$113.02	1	045-015-060			\$113.02	1
045-015-017			\$113.02	1	045-015-061			\$113.02	1
045-015-018			\$113.02	1	045-015-062			\$113.02	1
045-015-021			\$113.02	1	045-015-063			\$113.02	1
045-015-022			\$113.02	1	045-015-064			\$113.02	1
045-015-027	DC	0.17	\$67.25	0.595	045-015-065			\$113.02	1
045-015-028			\$113.02	1	045-015-066			\$113.02	1
045-015-029			\$113.02	1	045-015-067			\$113.02	1
045-015-030	Multi-Fam(4)		\$339.06	3.00	045-015-068			\$113.02	1
045-015-033			\$113.02	1			TOTAL	\$5,810.92	51.42
045-015-034			\$113.02	1	045-016-003			\$113.02	1
045-015-036			\$113.02	1	045-016-004			\$113.02	1
045-015-038			\$113.02	1	045-016-005			\$113.02	1
045-015-039			\$113.02	1	045-016-006			\$113.02	1
045-015-040			\$113.02	1	045-016-007			\$113.02	1
045-015-041			\$113.02	1	045-016-008			\$113.02	1
045-015-042			\$113.02	1	045-016-009			\$113.02	1
045-015-046	DC	0.52	\$205.70	1.82	045-016-010			\$113.02	1
045-015-047			\$113.02	1	045-016-011			\$113.02	1
045-015-048			\$113.02	1	045-016-012			\$113.02	1
					045-016-013			\$113.02	1
					045-016-014			\$113.02	1
					045-016-015			\$113.02	1
					045-016-016			\$113.02	1

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-016-019			\$113.02	1	045-017-014			\$113.02	1
045-016-020			\$113.02	1	045-017-015			\$113.02	1
045-016-021			\$113.02	1	045-017-016			\$113.02	1
					045-017-017			\$113.02	1
045-016-025	Multi-Fam(2)		\$189.53	1.50	045-017-018			\$113.02	1
					045-017-019			\$113.02	1
045-016-029	DC	0.34	\$134.49	1.19	045-017-020			\$113.02	1
					045-017-021			\$113.02	1
045-016-031			\$113.02	1	045-017-022			\$113.02	1
045-016-032			\$113.02	1					
					045-017-024			\$113.02	1
045-016-034	DC	0.4	\$158.23	1.4	045-017-025			\$113.02	1
					045-017-026			\$113.02	1
045-016-037	DC	0.46	\$181.96	1.61	045-017-027			\$113.02	1
045-016-038	DC	0.25	\$98.89	0.875	045-017-028			\$113.02	1
045-016-039	DC	0.25	\$98.89	0.875	045-017-029			\$113.02	1
045-016-040	DC	0.25	\$98.89	0.875	045-017-030			\$113.02	1
045-016-041	DC	0.25	\$98.89	0.875	045-017-031			\$113.02	1
					045-017-032			\$113.02	1
045-016-043	DC	0.58	\$229.43	2.03	045-017-033			\$113.02	1
		TOTAL	\$3,416.59	30.23	045-017-034			\$113.02	1
					045-017-036			\$113.02	1
045-017-001			\$113.02	1					
045-017-002			\$113.02	1	045-017-038			\$113.02	1
045-017-003			\$113.02	1					
045-017-004			\$113.02	1	045-017-040			\$113.02	1
045-017-005			\$113.02	1	045-017-041			\$113.02	1
045-017-006			\$113.02	1	045-017-042			\$113.02	1
045-017-007			\$113.02	1	045-017-043			\$113.02	1
045-017-008			\$113.02	1	045-017-044			\$113.02	1
045-017-009			\$113.02	1	045-017-045			\$113.02	1
045-017-010			\$113.02	1	045-017-046			\$113.02	1
045-017-011			\$113.02	1	045-017-047			\$113.02	1
045-017-012			\$113.02	1					
045-017-013			\$113.02	1					
							TOTAL	\$4,859.86	43

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ZONE</u>	<u>ACRES</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ZONE</u>	<u>ACRES</u>	<u>ASSESSMENT</u>	<u>EBU</u>
045-018-001			\$113.02	1	045-018-040			\$113.02	1
045-018-002			\$113.02	1	045-018-041			\$113.02	1
045-018-003			\$113.02	1	045-018-042			\$113.02	1
045-018-005			\$113.02	1					
045-018-006			\$113.02	1	045-018-044			\$113.02	1
045-018-007			\$113.02	1	045-018-046			\$113.02	1
045-018-008			\$113.02	1	045-018-047			\$113.02	1
045-018-009			\$113.02	1	045-018-048			\$113.02	1
045-018-010			\$113.02	1	045-018-049			\$113.02	1
045-018-011			\$113.02	1	045-018-050			\$113.02	1
045-018-012			\$113.02	1	045-018-051			\$113.02	1
045-018-013			\$113.02	1	045-018-052			\$113.02	1
045-018-014			\$113.02	1	045-018-053			\$113.02	1
045-018-015			\$113.02	1	045-018-054			\$113.02	1
045-018-016			\$113.02	1	045-018-055			\$113.02	1
045-018-017			\$113.02	1	045-018-056			\$113.02	1
045-018-018			\$113.02	1	045-018-057			\$113.02	1
045-018-019			\$113.02	1					
045-018-020			\$113.02	1	045-018-061			\$113.02	1
045-018-021			\$113.02	1	045-018-062			\$113.02	1
045-018-022			\$113.02	1	045-018-063			\$113.02	1
045-018-023			\$113.02	1	045-018-064			\$113.02	1
045-018-024			\$113.02	1	045-018-067			\$113.02	1
045-018-025			\$113.02	1	045-018-068			\$113.02	1
045-018-026			\$113.02	1	045-018-069			\$113.02	1
045-018-027			\$113.02	1	045-018-070			\$113.02	1
045-018-028			\$113.02	1	045-018-071			\$113.02	1
045-018-029			\$113.02	1	045-018-072			\$113.02	1
045-018-030			\$113.02	1	045-018-073			\$113.02	1
045-018-031			\$113.02	1	045-018-074			\$113.02	1
045-018-032			\$113.02	1				<u>TOTAL \$7,233.28</u>	<u>64</u>
045-018-033			\$113.02	1					
045-018-034			\$113.02	1					
					045-019-001			\$113.02	1
045-018-036			\$113.02	1	045-019-002			\$113.02	1
					045-019-003			\$113.02	1
045-018-038			\$113.02	1	045-019-004			\$113.02	1
045-018-039			\$113.02	1	045-019-005			\$113.02	1

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-019-006			\$113.02	1	045-019-043			\$113.02	1
045-019-007			\$113.02	1	045-019-044			\$113.02	1
045-019-008			\$113.02	1	045-019-045	Multi-Fam(2)		\$169.53	1.5
045-019-009			\$113.02	1	045-019-046			\$113.02	1
045-019-010			\$113.02	1	045-019-047			\$113.02	1
045-019-011			\$113.02	1	045-019-048			\$113.02	1
045-019-012			\$113.02	1	045-019-049			\$113.02	1
045-019-013			\$113.02	1	045-019-050			\$113.02	1
045-019-014			\$113.02	1	045-019-051			\$113.02	1
045-019-015			\$113.02	1	045-019-052			\$113.02	1
045-019-016			\$113.02	1	045-019-053			\$113.02	1
045-019-017			\$113.02	1					
045-019-018			\$113.02	1	045-019-056			\$113.02	1
045-019-019			\$113.02	1	045-019-057			\$113.02	1
045-019-020			\$113.02	1					
045-019-021			\$113.02	1	045-019-059			\$113.02	1
045-019-022			\$113.02	1	045-019-060			\$113.02	1
045-019-023			\$113.02	1					
045-019-024			\$113.02	1	045-019-063			\$113.02	1
045-019-025			\$113.02	1	045-019-064			\$113.02	1
045-019-026			\$113.02	1	045-019-065			\$113.02	1
045-019-027			\$113.02	1	045-019-066			\$113.02	1
045-019-028			\$113.02	1	045-019-067			\$113.02	1
045-019-029			\$113.02	1	045-019-068			\$113.02	1
045-019-030			\$113.02	1					
045-019-031			\$113.02	1	045-019-070			\$113.02	1
045-019-032			\$113.02	1	045-019-071			\$113.02	1
045-019-033			\$113.02	1	045-019-072			\$113.02	1
045-019-034			\$113.02	1	045-019-073			\$113.02	1
045-019-035			\$113.02	1	045-019-074			\$113.02	1
045-019-036			\$113.02	1	045-019-075			\$113.02	1
					045-019-076			\$113.02	1
045-019-038			\$113.02	1				\$113.02	1
045-019-039			\$113.02	1				\$113.02	1
045-019-040			\$113.02	1				\$113.02	1
045-019-041			\$113.02	1				\$113.02	1
								TOTAL \$7,967.91	71

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-020-001	Church	0.34	\$134.49	1.19	045-020-039			\$113.02	1
045-020-002			\$113.02	1	045-020-041			\$113.02	1
045-020-003			\$113.02	1	045-020-042			\$113.02	1
045-020-004			\$113.02	1	045-020-043			\$113.02	1
045-020-005			\$113.02	1	045-020-044			\$113.02	1
045-020-006			\$113.02	1	045-020-045			\$113.02	1
045-020-007			\$113.02	1	045-020-046			\$113.02	1
045-020-008			\$113.02	1					
045-020-009			\$113.02	1			TOTAL	\$5,192.14	45.94
045-020-010			\$113.02	1					
045-020-011			\$113.02	1	045-021-021	PARK	4.80	\$217.00	1.92
045-020-012			\$113.02	1	045-021-022	Storm Basin	0.14	\$6.33	0.056
045-020-013			\$113.02	1	045-021-033	MM/Fire Dep	0.21	\$83.07	0.735
045-020-014			\$113.02	1	045-021-036	PARK	1.13	\$51.09	0.452
045-020-015			\$113.02	1	045-021-037	PARK	6.82	\$308.32	2.728
045-020-016	Multi-Fam(2)		\$169.53	1.5	045-021-038	PARK/Drain I	3.68	\$166.37	1.472
045-020-017			\$113.02	1			TOTAL	\$832.17	7.36
045-020-018			\$113.02	1					
045-020-019			\$113.02	1					
045-020-020			\$113.02	1					
045-020-021			\$113.02	1					
045-020-022			\$113.02	1					
045-020-023			\$113.02	1					
045-020-024			\$113.02	1					
045-020-025			\$113.02	1					
045-020-026			\$113.02	1					
045-020-027			\$113.02	1					
045-020-028			\$113.02	1					
045-020-029	Multi-Fam(3)		\$254.30	2.25					
045-020-030			\$113.02	1					
045-020-031			\$113.02	1					
045-020-032			\$113.02	1					
045-020-033			\$113.02	1					
045-020-034			\$113.02	1					
045-020-035			\$113.02	1					
045-020-036			\$113.02	1					
045-020-037			\$113.02	1					

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-022-001			\$113.02	1	045-022-041			\$113.02	1
045-022-002			\$113.02	1	045-022-042			\$113.02	1
045-022-003			\$113.02	1	045-022-043			\$113.02	1
045-022-004			\$113.02	1	045-022-044			\$113.02	1
045-022-005			\$113.02	1	045-022-045			\$113.02	1
					045-022-046			\$113.02	1
045-022-007			\$113.02	1	045-022-047			\$113.02	1
					045-022-048			\$113.02	1
045-022-010			\$113.02	1	045-022-051			\$113.02	1
045-022-011			\$113.02	1	045-022-052			\$113.02	1
045-022-012			\$113.02	1	045-022-053			\$113.02	1
045-022-013			\$113.02	1	045-022-054			\$113.02	1
045-022-014			\$113.02	1	045-022-055			\$113.02	1
045-022-015			\$113.02	1	045-022-056			\$113.02	1
045-022-016			\$113.02	1	045-022-057			\$113.02	1
045-022-017			\$113.02	1	045-022-058			\$113.02	1
045-022-020			\$113.02	1	045-022-060			\$113.02	1
045-022-021			\$113.02	1	045-022-081			\$113.02	1
045-022-022			\$113.02	1	045-022-062			\$113.02	1
045-022-023			\$113.02	1					
045-022-024			\$113.02	1	045-022-064			\$113.02	1
045-022-025			\$113.02	1					
045-022-026			\$113.02	1	045-022-068			\$113.02	1
045-022-027			\$113.02	1	045-022-067			\$113.02	1
045-022-028			\$113.02	1					
045-022-029			\$113.02	1	045-022-070	COMM/Fire I	0.15	\$59.34	0.525
045-022-030			\$113.02	1	045-022-071			\$113.02	1
045-022-031			\$113.02	1	045-022-072			\$113.02	1
					045-022-073			\$113.02	1
045-022-035			\$113.02	1					
045-022-036			\$113.02	1					
045-022-037			\$113.02	1					
045-022-038			\$113.02	1					
045-022-039			\$113.02	1					
045-022-040			\$113.02	1					
							TOTAL	\$8,501.48	57.53

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-023-002			\$113.02	1	045-023-044			\$113.02	1
045-023-005			\$113.02	1	045-023-046			\$113.02	1
045-023-006			\$113.02	1	045-023-047			\$113.02	1
045-023-007			\$113.02	1	045-023-048			\$113.02	1
045-023-008			\$113.02	1	045-023-049			\$113.02	1
045-023-009			\$113.02	1	045-023-050			\$113.02	1
045-023-010			\$113.02	1	045-023-051			\$113.02	1
045-023-011			\$113.02	1	045-023-052			\$113.02	1
045-023-012			\$113.02	1	045-023-053			\$113.02	1
045-023-014			\$113.02	1	045-023-056			\$113.02	1
045-023-017			\$113.02	1	045-023-057			\$113.02	1
					045-023-058			\$113.02	1
							TOTAL	\$4,520.80	40
045-023-020			\$113.02	1					
045-023-021			\$113.02	1					
045-023-023			\$113.02	1					
045-023-026			\$113.02	1					
045-023-026			\$113.02	1					
045-023-029			\$113.02	1					
045-023-030			\$113.02	1					
045-023-031			\$113.02	1					
045-023-032			\$113.02	1					
045-023-033			\$113.02	1					
045-023-034			\$113.02	1					
045-023-035			\$113.02	1					
045-023-036			\$113.02	1					
045-023-038			\$113.02	1					
045-023-039			\$113.02	1					
045-023-040			\$113.02	1					
045-023-041			\$113.02	1					

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-024-015			\$113.02	1	045-024-052			\$113.02	1
045-024-016			\$113.02	1	045-024-053			\$113.02	1
045-024-017			\$113.02	1	045-024-054			\$113.02	1
045-024-018			\$113.02	1	045-024-055			\$113.02	1
					045-024-056			\$113.02	1
045-024-021			\$113.02	1	045-024-057			\$113.02	1
045-024-022			\$113.02	1			TOTAL	\$3,616.84	32
045-024-024			\$113.02	1					
045-024-025			\$113.02	1	045-027-012 DC		0.2	\$79.11	0.70
045-024-026			\$113.02	1	045-027-013 DC		0.26	\$102.85	0.91
					045-027-014 DC		0.13	\$51.42	0.46
045-024-028			\$113.02	1	045-027-015 DC		0.12	\$47.47	0.42
					045-027-016 DC		0.24	\$94.94	0.84
045-024-030			\$113.02	1	045-027-019 DC		0.05	\$19.78	0.18
					045-027-020 DC		0.98	\$387.66	3.43
045-024-032			\$113.02	1	045-027-021 DC		0.96	\$379.75	3.36
							TOTAL	\$1,162.98	10.29
045-024-034			\$113.02	1					
045-024-035			\$113.02	1					
045-024-037			\$113.02	1					
045-024-038			\$113.02	1					
045-024-039			\$113.02	1					
045-024-040			\$113.02	1					
045-024-041			\$113.02	1					
045-024-042			\$113.02	1					
045-024-043			\$113.02	1					
045-024-045			\$113.02	1					
045-024-046			\$113.02	1					
045-024-048			\$113.02	1					
045-024-049			\$113.02	1					
045-024-050			\$113.02	1					

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-028-001			\$113.02	1	045-028-042			\$113.02	1
045-028-002			\$113.02	1	045-028-043			\$113.02	1
045-028-003			\$113.02	1	045-028-044	DC	0.16	\$63.29	0.56
045-028-004			\$113.02	1	045-028-045			\$113.02	1
045-028-005			\$113.02	1	045-028-046			\$113.02	1
045-028-006			\$113.02	1	045-028-047			\$113.02	1
045-028-007			\$113.02	1	045-028-048	Multi-Fam(2)		\$169.53	1.5
045-028-008			\$113.02	1	045-028-049	Multi-Fam(2)		\$169.53	1.5
045-028-009			\$113.02	1					
045-028-010			\$113.02	1	045-028-052			\$113.02	1
045-028-011			\$113.02	1					
045-028-012			\$113.02	1	045-028-058			\$113.02	1
045-028-013			\$113.02	1	045-028-059			\$113.02	1
045-028-016	Church	0.16	\$63.29	0.56	045-028-062	Church	1.04	\$411.39	3.64
045-028-017			\$113.02	1	045-028-083	Church	0.28	\$110.76	0.98
045-028-018			\$113.02	1	045-028-084			\$113.02	1
045-028-019			\$113.02	1	045-028-065			\$113.02	1
045-028-020			\$113.02	1	045-028-066	DC	0.35	\$138.45	1.225
045-028-021			\$113.02	1	045-028-067			\$113.02	1
045-028-022			\$113.02	1	045-028-068			\$113.02	1
045-028-023			\$113.02	1					
045-028-024			\$113.02	1			TOTAL	\$6,438.18	56.97
045-028-025			\$113.02	1					
045-028-026			\$113.02	1	045-029-001	Multi-Fam(2)		\$169.53	1.5
045-028-027			\$113.02	1	045-029-002			\$113.02	1
045-028-028			\$113.02	1	045-029-003	DC	0.32	\$126.58	1.12
045-028-029			\$113.02	1					
045-028-030			\$113.02	1	045-029-007	COMM/Fire I	0.22	\$87.03	0.77
045-028-031			\$113.02	1	045-029-008	COMM/Fire I	0.32	\$126.58	1.12
045-028-032			\$113.02	1					
045-028-033			\$113.02	1	045-029-022	DC	0.16	\$63.29	0.56
045-028-034			\$113.02	1	045-029-023	DC	0.32	\$126.58	1.12
045-028-035			\$113.02	1	045-029-024	COMM/Fire I	0.24	\$94.94	0.84
045-028-039			\$113.02	1					
045-028-040			\$113.02	1	045-029-026	COMM/Fire I	0.48	\$189.87	1.68
045-028-041			\$113.02	1			TOTAL	\$1,097.42	9.71

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-030-001			\$113.02	1	045-030-039	Multi-Fam(2)		\$169.53	1.5
045-030-002			\$113.02	1	045-030-040			\$113.02	1
045-030-004			\$113.02	1	045-030-041			\$113.02	1
045-030-005			\$113.02	1	045-030-042			\$113.02	1
045-030-006			\$113.02	1	045-030-043			\$113.02	1
045-030-007			\$113.02	1	045-030-044			\$113.02	1
045-030-008			\$113.02	1	045-030-045			\$113.02	1
045-030-009			\$113.02	1	045-030-046			\$113.02	1
045-030-010			\$113.02	1	045-030-047			\$113.02	1
045-030-011			\$113.02	1	045-030-048			\$113.02	1
045-030-012			\$113.02	1	045-030-049			\$113.02	1
045-030-013			\$113.02	1	045-030-050			\$113.02	1
045-030-014			\$113.02	1	045-030-051			\$113.02	1
045-030-015			\$113.02	1	045-030-052			\$113.02	1
045-030-018			\$113.02	1	045-030-053			\$113.02	1
045-030-019			\$113.02	1	045-030-054			\$113.02	1
045-030-020			\$113.02	1	045-030-055	DC	0.08	\$31.65	0.28
045-030-021			\$113.02	1	045-030-056			\$113.02	1
045-030-022			\$113.02	1	045-030-057			\$113.02	1
045-030-023	Multi-Fam(2)		\$169.53	1.5	045-030-058			\$113.02	1
045-030-024			\$113.02	1	045-030-059			\$113.02	1
045-030-025			\$113.02	1	045-030-060			\$113.02	1
045-030-026			\$113.02	1	045-030-061			\$113.02	1
045-030-027			\$113.02	1	045-030-062	DC	0.16	\$63.29	0.56
045-030-028			\$113.02	1	045-030-064			\$113.02	1
045-030-029			\$113.02	1	045-030-065			\$113.02	1
045-030-030			\$113.02	1	045-030-066	Church	0.48	\$189.87	1.68
045-030-031			\$113.02	1	045-030-067			\$113.02	1
045-030-032			\$113.02	1	045-030-068			\$113.02	1
045-030-033			\$113.02	1	045-030-069			\$113.02	1
045-030-034			\$113.02	1					
045-030-035			\$113.02	1					
045-030-036			\$113.02	1					
045-030-037	Multi-Fam(3)		\$254.30	2.25					
								TOTAL \$7,433.33	65.77

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-031-001	DC	0.32	\$126.58	1.12	045-064-034			\$113.02	1
045-031-010	DC	0.32	\$126.58	1.12	045-064-035			\$113.02	1
045-031-012	DC	0.32	\$126.58	1.12	045-064-036			\$113.02	1
045-031-013	DC	0.77	\$304.59	2.695	045-064-037			\$113.02	1
		TOTAL	\$684.34	6.06	045-064-038			\$113.02	1
045-032-001	SCHOOL	10.22	\$2,541.14	22.484	045-064-039			\$113.02	1
045-032-004	SCHOOL	0.48	\$119.35	1.056	045-064-040			\$113.02	1
045-032-005	SCHOOL	0.25	\$62.16	0.55	045-064-041			\$113.02	1
045-032-006			\$113.02	1	045-064-042			\$113.02	1
045-032-007			\$113.02	1	045-064-043			\$113.02	1
045-032-008			\$113.02	1	045-064-044			\$113.02	1
045-032-009			\$113.02	1	045-064-045			\$113.02	1
045-032-010			\$113.02	1	045-064-046			\$113.02	1
045-032-011	Multi-Fam(2)		\$169.53	1.5	045-064-047			\$113.02	1
045-032-012	Multi-Fam(2)		\$169.53	1.5	045-064-048			\$113.02	1
045-032-013	Multi-Fam(2)		\$169.53	1.5	045-064-049			\$113.02	1
045-032-014	Multi-Fam(2)		\$169.53	1.5	045-064-050			\$113.02	1
		TOTAL	\$3,965.87	35.09	045-064-051			\$113.02	1
045-033-007	DC	1.46	\$577.53	5.11	045-064-052			\$113.02	1
		TOTAL	\$577.53	5.11	045-064-053			\$113.02	1
045-064-002	Resid.w/Ext L	0.65	\$256.33	2.27	045-064-054			\$113.02	1
045-064-027			\$113.02	1	045-064-055			\$113.02	1
045-064-028			\$113.02	1	045-064-056			\$113.02	1
045-064-029			\$113.02	1	045-064-057	DR.BASIN	0.14	\$6.33	0.056
045-064-030			\$113.02	1	045-064-058	DR.BASIN	0.14	\$6.33	0.056
045-064-031			\$113.02	1	045-064-059			\$113.02	1
045-064-032			\$113.02	1	045-064-060			\$113.02	1
045-064-033			\$113.02	1	045-064-061			\$113.02	1
					045-064-062			\$113.02	1
					045-064-063			\$113.02	1
					045-064-064			\$113.02	1
					045-064-065			\$113.02	1
					045-064-066			\$113.02	1
					045-064-067			\$113.02	1
					045-064-068			\$113.02	1
					045-064-069			\$113.02	1
					045-064-070			\$113.02	1

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-064-071			\$113.02	1	045-065-011			\$113.02	1
045-064-072			\$113.02	1	045-065-012			\$113.02	1
045-064-073			\$113.02	1	045-065-013			\$113.02	1
045-064-074			\$113.02	1	045-065-014			\$113.02	1
045-064-075			\$113.02	1	045-065-015			\$113.02	1
045-064-076			\$113.02	1	045-065-016			\$113.02	1
045-064-077			\$113.02	1	045-065-017			\$113.02	1
045-064-078			\$113.02	1	045-065-018			\$113.02	1
045-064-079			\$113.02	1	045-065-019			\$113.02	1
045-064-080			\$113.02	1	045-065-020			\$113.02	1
045-064-081			\$113.02	1	045-065-021			\$113.02	1
045-064-082			\$113.02	1	045-065-022			\$113.02	1
045-064-083			\$113.02	1	045-065-023			\$113.02	1
045-064-084			\$113.02	1	045-065-024			\$113.02	1
045-064-085			\$113.02	1	045-065-025			\$113.02	1
045-064-086			\$113.02	1	045-065-026			\$113.02	1
045-064-087			\$113.02	1	045-065-027			\$113.02	1
045-064-088			\$113.02	1	045-065-028			\$113.02	1
045-064-089			\$113.02	1	045-065-029			\$113.02	1
045-064-090			\$113.02	1	045-065-030			\$113.02	1
045-064-091			\$113.02	1	045-065-031			\$113.02	1
045-064-092			\$113.02	1	045-065-032			\$113.02	1
045-064-093			\$113.02	1	045-065-033			\$113.02	1
045-064-094			\$113.02	1	045-065-034			\$113.02	1
045-064-095			\$113.02	1	045-065-035			\$113.02	1
TOTAL \$7,841.33				69.36	045-065-036			\$113.02	1
					045-065-037			\$113.02	1
					045-065-038			\$113.02	1
045-065-001	UR	0.52	\$0.00	0	045-065-039			\$113.02	1
045-065-002	Multi-Fam(9)	1.3	\$649.87	5.75	045-065-040			\$113.02	1
045-065-003			\$113.02	1	045-065-041			\$113.02	1
045-065-004			\$113.02	1	045-065-042			\$113.02	1
045-065-005			\$113.02	1	045-065-043			\$113.02	1
045-065-006			\$113.02	1	045-065-044	DRAIN BASII	0.42	\$18.99	0.168
045-065-007			\$113.02	1	045-065-045			\$113.02	1
045-065-008			\$113.02	1	045-065-046			\$113.02	1
045-065-009			\$113.02	1	TOTAL \$5,528.71				48.92
045-065-010			\$113.02	1					

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-066-001			\$113.02	1	045-066-038			\$113.02	1
045-066-002			\$113.02	1	045-066-039			\$113.02	1
045-066-003			\$113.02	1	045-066-040			\$113.02	1
045-066-004			\$113.02	1	045-066-041			\$113.02	1
045-066-005			\$113.02	1	045-066-042			\$113.02	1
045-066-006			\$113.02	1	045-066-043			\$113.02	1
045-066-007			\$113.02	1	045-066-044			\$113.02	1
045-066-008			\$113.02	1	045-066-045			\$113.02	1
045-066-009			\$113.02	1	045-066-046			\$113.02	1
045-066-010			\$113.02	1	045-066-047			\$113.02	1
045-066-011			\$113.02	1	045-066-048			\$113.02	1
045-066-012			\$113.02	1	045-066-049			\$113.02	1
045-066-013			\$113.02	1	045-066-050			\$113.02	1
045-066-014			\$113.02	1	045-066-051			\$113.02	1
045-066-015			\$113.02	1	045-066-052			\$113.02	1
045-066-016			\$113.02	1	045-066-053			\$113.02	1
045-066-017			\$113.02	1	045-066-054			\$113.02	1
045-066-018			\$113.02	1	045-066-055			\$113.02	1
045-066-019			\$113.02	1	045-066-056			\$113.02	1
045-066-020			\$113.02	1	045-066-057			\$113.02	1
045-066-021			\$113.02	1	045-066-058			\$113.02	1
045-066-022			\$113.02	1	045-066-059	STREETSCA	0.71	\$32.10	0.284
045-066-023			\$113.02	1			TOTAL	\$6,587.26	58.28
045-066-024			\$113.02	1					
045-066-025			\$113.02	1	045-067-001			\$113.02	1
045-066-026			\$113.02	1	045-067-002			\$113.02	1
045-066-027			\$113.02	1	045-067-003			\$113.02	1
045-066-028			\$113.02	1	045-067-004			\$113.02	1
045-066-029			\$113.02	1	045-067-005			\$113.02	1
045-066-030			\$113.02	1	045-067-006			\$113.02	1
045-066-031			\$113.02	1	045-067-007			\$113.02	1
045-066-032			\$113.02	1	045-067-008			\$113.02	1
045-066-033			\$113.02	1	045-067-009			\$113.02	1
045-066-034			\$113.02	1	045-067-010			\$113.02	1
045-066-035			\$113.02	1	045-067-011			\$113.02	1
045-066-036			\$113.02	1	045-067-012			\$113.02	1
045-066-037			\$113.02	1	045-067-014			\$113.02	1

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
					045-067-051			\$113.02	1
045-067-015			\$113.02	1	045-067-052			\$113.02	1
045-067-016			\$113.02	1	045-067-053			\$113.02	1
045-067-017			\$113.02	1	045-067-054			\$113.02	1
045-067-018			\$113.02	1	045-067-055			\$113.02	1
045-067-019			\$113.02	1	045-067-056			\$113.02	1
045-067-020			\$113.02	1	045-067-057			\$113.02	1
045-067-021			\$113.02	1	045-067-058			\$113.02	1
045-067-022			\$113.02	1	045-067-059			\$113.02	1
045-067-023			\$113.02	1	045-067-060			\$113.02	1
045-067-024			\$113.02	1	045-067-061			\$113.02	1
045-067-025			\$113.02	1	045-067-062			\$113.02	1
045-067-026			\$113.02	1	045-067-063			\$113.02	1
045-067-027			\$113.02	1	045-067-064			\$113.02	1
045-067-028			\$113.02	1	045-067-065			\$113.02	1
045-067-029			\$113.02	1	045-067-066			\$113.02	1
045-067-030			\$113.02	1	045-067-067			\$113.02	1
045-067-031			\$113.02	1	045-067-068			\$113.02	1
045-067-032			\$113.02	1	045-067-069			\$113.02	1
045-067-033			\$113.02	1	045-067-070			\$113.02	1
045-067-034			\$113.02	1	045-067-071			\$113.02	1
045-067-035			\$113.02	1	045-067-072			\$113.02	1
045-067-036			\$113.02	1	045-067-073			\$113.02	1
045-067-037			\$113.02	1	045-067-074			\$113.02	1
045-067-038			\$113.02	1	045-067-075			\$113.02	1
045-067-039			\$113.02	1	045-067-076			\$113.02	1
045-067-040			\$113.02	1	045-067-077			\$113.02	1
045-067-041			\$113.02	1	045-067-078			\$113.02	1
045-067-042			\$113.02	1	045-067-079			\$113.02	1
045-067-043			\$113.02	1	045-067-080			\$113.02	1
045-067-044			\$113.02	1	045-067-081			\$113.02	1
045-067-045			\$113.02	1	045-067-082			\$113.02	1
045-067-046			\$113.02	1	045-067-083			\$113.02	1
045-067-047			\$113.02	1	045-067-084			\$113.02	1
045-067-048			\$113.02	1	045-067-085			\$113.02	1
045-067-049			\$113.02	1					
045-067-050			\$113.02	1					
							TOTAL	\$9,493.68	84

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-068-001			\$113.02	1	045-068-038			\$113.02	1
045-068-002			\$113.02	1	045-068-039			\$113.02	1
045-068-003			\$113.02	1	045-068-040			\$113.02	1
045-068-004			\$113.02	1	045-068-041			\$113.02	1
045-068-005			\$113.02	1	045-068-042			\$113.02	1
045-068-006			\$113.02	1	045-068-043			\$113.02	1
045-068-007			\$113.02	1	045-068-044			\$113.02	1
					045-068-045			\$113.02	1
045-068-009	PARK	0.26	\$11.75	0.104	045-068-046			\$113.02	1
					045-068-047			\$113.02	1
045-068-011			\$113.02	1	045-068-048			\$113.02	1
045-068-012			\$113.02	1	045-068-049			\$113.02	1
045-068-013			\$113.02	1	045-068-050			\$113.02	1
045-068-014			\$113.02	1	045-068-051			\$113.02	1
045-068-015			\$113.02	1	045-068-052			\$113.02	1
045-068-016			\$113.02	1	045-068-053			\$113.02	1
045-068-017			\$113.02	1	045-068-054			\$113.02	1
045-068-018			\$113.02	1	045-068-055			\$113.02	1
045-068-019			\$113.02	1	045-068-056			\$113.02	1
045-068-020			\$113.02	1	045-068-057			\$113.02	1
045-068-021			\$113.02	1	045-068-058			\$113.02	1
045-068-022			\$113.02	1	045-068-059			\$113.02	1
045-068-023			\$113.02	1	045-068-060			\$113.02	1
045-068-024			\$113.02	1	045-068-061			\$113.02	1
045-068-025			\$113.02	1	045-068-062			\$113.02	1
045-068-026			\$113.02	1	045-068-063			\$113.02	1
045-068-027			\$113.02	1	045-068-064			\$113.02	1
045-068-028			\$113.02	1	045-068-065			\$113.02	1
045-068-029			\$113.02	1	045-068-066			\$113.02	1
045-068-030			\$113.02	1	045-068-067			\$113.02	1
045-068-031			\$113.02	1	045-068-068			\$113.02	1
045-068-032			\$113.02	1	045-068-069			\$113.02	1
045-068-033			\$113.02	1	045-068-070			\$113.02	1
045-068-034			\$113.02	1	045-068-071			\$113.02	1
045-068-035			\$113.02	1	045-068-072			\$113.02	1
045-068-036			\$113.02	1	045-068-073			\$113.02	1
045-068-037			\$113.02	1	045-068-074			\$113.02	1

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-068-075			\$113.02	1	045-069-032			\$113.02	1
045-068-076			\$113.02	1	045-069-033			\$113.02	1
045-068-077			\$113.02	1	045-069-034			\$113.02	1
045-068-078			\$113.02	1	045-069-037			\$113.02	1
045-068-079			\$113.02	1	045-069-038			\$113.02	1
TOTAL \$8,601.27				76.10	045-069-039			\$113.02	1
					045-069-040			\$113.02	1
045-069-001			\$113.02	1	045-069-041			\$113.02	1
045-069-002			\$113.02	1	045-069-042			\$113.02	1
045-069-003			\$113.02	1	045-069-043			\$113.02	1
045-069-004			\$113.02	1	045-069-044			\$113.02	1
045-069-005			\$113.02	1	045-069-045			\$113.02	1
045-069-006			\$113.02	1	045-069-046			\$113.02	1
045-069-007			\$113.02	1	045-069-047			\$113.02	1
045-069-008			\$113.02	1	045-069-048			\$113.02	1
045-069-009			\$113.02	1	045-069-049			\$113.02	1
045-069-010			\$113.02	1	045-069-050			\$113.02	1
045-069-011			\$113.02	1	TOTAL \$5,311.94				47.00
045-069-012			\$113.02	1					
					045-070-001			\$113.02	1
045-069-014			\$113.02	1	045-070-002			\$113.02	1
045-069-015			\$113.02	1	045-070-003			\$113.02	1
045-069-016			\$113.02	1	045-070-004			\$113.02	1
045-069-017			\$113.02	1	045-070-005			\$113.02	1
045-069-018			\$113.02	1	045-070-006			\$113.02	1
045-069-019			\$113.02	1	045-070-007			\$113.02	1
045-069-020			\$113.02	1	045-070-008			\$113.02	1
045-069-021			\$113.02	1	045-070-009			\$113.02	1
045-069-022			\$113.02	1	045-070-010			\$113.02	1
045-069-023			\$113.02	1	045-070-011			\$113.02	1
045-069-024			\$113.02	1	045-070-012			\$113.02	1
045-069-025			\$113.02	1	045-070-013			\$113.02	1
045-069-026			\$113.02	1	045-070-014			\$113.02	1
045-069-027			\$113.02	1	045-070-015			\$113.02	1
045-069-028			\$113.02	1	045-070-016			\$113.02	1
045-069-029			\$113.02	1	045-070-017			\$113.02	1
045-069-030			\$113.02	1	045-070-018			\$113.02	1
045-069-031			\$113.02	1					

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-070-019			\$113.02	1	045-072-031			\$113.02	1
045-070-020			\$113.02	1	045-072-032			\$113.02	1
045-070-021			\$113.02	1	045-072-033			\$113.02	1
045-070-022			\$113.02	1	045-072-034			\$113.02	1
045-070-023			\$113.02	1	045-072-035			\$113.02	1
045-070-024			\$113.02	1	045-072-036			\$113.02	1
045-070-025			\$113.02	1	045-072-037			\$113.02	1
045-070-026			\$113.02	1	045-072-038			\$113.02	1
045-070-027			\$113.02	1	045-072-039			\$113.02	1
		TOTAL	\$3,051.54	27	045-072-040			\$113.02	1
					045-072-041			\$113.02	1
045-072-001			\$113.02	1	045-072-042			\$113.02	1
045-072-002			\$113.02	1	045-072-043			\$113.02	1
045-072-003			\$113.02	1	045-072-044			\$113.02	1
045-072-004			\$113.02	1	045-072-045			\$113.02	1
045-072-005			\$113.02	1	045-072-046			\$113.02	1
045-072-006			\$113.02	1	045-072-047			\$113.02	1
045-072-007			\$113.02	1	045-072-048			\$113.02	1
045-072-008			\$113.02	1	045-072-049			\$113.02	1
045-072-009			\$113.02	1	045-072-050			\$113.02	1
045-072-010			\$113.02	1	045-072-051			\$113.02	1
045-072-011			\$113.02	1	045-072-052			\$113.02	1
045-072-012			\$113.02	1	045-072-053			\$113.02	1
045-072-013			\$113.02	1	045-072-054			\$113.02	1
045-072-014			\$113.02	1	045-072-055			\$113.02	1
045-072-015			\$113.02	1	045-072-056			\$113.02	1
045-072-016			\$113.02	1	045-072-057			\$113.02	1
045-072-017			\$113.02	1	045-072-058			\$113.02	1
045-072-018			\$113.02	1	045-072-059			\$113.02	1
045-072-019			\$113.02	1	045-072-060			\$113.02	1
045-072-020			\$113.02	1	045-072-061			\$113.02	1
045-072-021			\$113.02	1	045-072-062			\$113.02	1
045-072-022			\$113.02	1	045-072-063			\$113.02	1
045-072-023			\$113.02	1	045-072-064			\$113.02	1
045-072-024			\$113.02	1	045-072-065			\$113.02	1
045-072-025			\$113.02	1	045-072-066			\$113.02	1
045-072-026			\$113.02	1	045-072-067			\$113.02	1
045-072-027			\$113.02	1	045-072-068			\$113.02	1
045-072-028			\$113.02	1	045-072-069			\$113.02	1
045-072-029			\$113.02	1	045-072-070			\$113.02	1
045-072-030			\$113.02	1	045-072-071			\$113.02	1
							TOTAL	\$8,024.42	71
045-073-001			\$113.02	1					
045-073-002			\$113.02	1					
045-073-003			\$113.02	1					

EXHIBIT "D"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 26
KEYES, KEYES
FISCAL YEAR 2020-2021

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-073-004			\$113.02	1					
045-073-005			\$113.02	1					
045-073-006			\$113.02	1					
045-073-007			\$113.02	1					
045-073-008			\$113.02	1					
045-073-009			\$113.02	1					
045-073-010			\$113.02	1					
045-073-011			\$113.02	1					
TOTAL			\$1,243.22	11					

Keyes 19 North

045-021-003	Planned Resi	37 un	\$ 11,292.06	19.75
045-021-023	Planned Resi	8 un	\$ 3,430.50	6.00
045-021-024	Planned Resi	19 un	\$ 6,146.31	10.75
045-021-008	Planned Resi	1 un	\$ 428.81	0.75
TOTAL			\$ 21,297.69	37.25

Keyes 19 South

045-071-005	Planned Resi	28 un	\$ 8,719.19	15.25
TOTAL			\$ 8,719.19	15.25

ZONE 1	1130	\$135,188.76	1196.15
ZONE 2	5	\$30,016.88	52.50

EXHIBIT "A"

LEGAL DESCRIPTION

FORMATION OF COUNTY SERVICE AREA NO.26 (KEYES)

All that portion of Section 30 of Township 4 South, Range 10 East Mount Diablo Base and Meridian, more particularly described as follows:

Commencing at the Southeast Corner of said Section 30, said point being the intersection of the centerlines Nunes and Washington Roads, thence along the south line of said Section 30 and the centerline of said Nunes Road, North $89^{\circ} 43' 30''$ West 760.10 feet to the True Point of Beginning of this description, said point being on the southerly extension of the east line of the Raymond Tract Subdivision. (1) Thence continuing on said south line of Section 30 and centerline of Nunes Road, North $89^{\circ} 43' 30''$ West, 1582.49 feet to a point on the northeasterly right-of-way of State Highway 99. (2) Thence North $50^{\circ} 20' 49''$ West, 105.12 feet along said right-of-way to an angle point. (3) Thence continuing along said right-of-way, North $41^{\circ} 56' 25''$ west, 1885.01 to an angle point. (4) Thence North $71^{\circ} 56' 10''$ West, 40.39 feet to an angle point. (5) Thence North $41^{\circ} 57' 49''$ West, 2635.94 feet to the intersection of said right-of-way and the centerline of Faith Home Road. (6) Thence North $0^{\circ} 12' 22''$ East, 950.88 feet along said centerline to the beginning of a curve. (7) Thence along said curve concave to the east with a central angle of $10^{\circ} 15' 30''$ and a radius of 2000.00 feet a length of 358.08 feet to the end of said curve. (8) Thence South $79^{\circ} 32' 03''$ East, 30.00 feet to a point on the easterly right-of-way of said Faith Home Road, said point being the beginning of a non-tangent curve with a radial bearing of South $79^{\circ} 32' 03''$ East. (9) Thence along said curve, concave to the east, with a central angle of $1^{\circ} 05' 44''$ and a radius of 1970 feet, a length of 37.67 feet to the end of said curve, also being an angle point in said right-of-way. (10) Thence North $89^{\circ} 56' 00''$ East 95.28 feet along said right-of-way and its easterly extension to a point 20.00 east of the west line of said Section 30 and the northerly extension of the east right-of-way of Motsinger Road. (11) Thence South $0^{\circ} 14' 03''$ West, 726.40 feet along the said northerly extension and east right-of-way of said Motsinger Road to the west extension of the north line of Block "A" of the Warda Tract. (12) Thence South $89^{\circ} 37' 42''$ East, 1383.77 feet along said north line to the northeast corner of Lot 1 of said Block "A", being a point on the west right-of-way of Seventh Street, said point also being the southwest corner of the Keyes North Subdivision. (13) Thence North $0^{\circ} 25' 18''$ East, 384.77 feet along the west boundary of said North Keyes Subdivision to the northwest corner of Lot 6 thereof. (14) Thence South $89^{\circ} 29' 12''$ East, 669.92 feet along the north line of said subdivision to the northeast corner of Lot 17 thereof, said point also being the northwest corner of Lot 13 of the La Jolla Subdivision. (15) Thence continuing South $89^{\circ} 29' 12''$ East, 649.92 feet along the north line to the northeast corner of Lot 6 of said subdivision, said point also being the Northwest Corner of Lot A1 of the Bonita Ranch Phase 1 Subdivision. (16) Thence South $89^{\circ} 29' 20''$ East, 1111.19 feet, along the north line of said Lot A1 and the Remainder parcel of said

EXHIBIT 'A'

subdivision to an angle point. (17) Thence South $0^{\circ} 19' 50''$ West, 446.75 feet to an angle point.

(18) Thence South $89^{\circ} 35' 04''$ East, 528.03 to an angle point. (19) Thence South $0^{\circ} 27' 49''$ West, 804.03 feet to an angle point, said point being the northwest corner of the well site as shown on Record of Survey, Volume 26, Page 17. (20) Thence South $89^{\circ} 43' 02''$ East, 100.00 feet. (21) Thence South $0^{\circ} 27' 49''$ West, 100.00 feet to a point on the north right-of-way of Lucinda Avenue. (22) Thence South $89^{\circ} 43' 02''$ East, 904.10 feet along the north line of said Lucinda Avenue and its easterly extension to the centerline of said Washington Road. (23) Thence South $0^{\circ} 27' 49''$ West, 1219.99 feet, along the centerline of said Washington Road to the easterly extension of the north line of Parcel 1, recorded in Book 41 of Parcel Maps, at Page 49, also being a portion of the south line of the Bonita Ranch Unit 3 Subdivision. (24) Thence North $89^{\circ} 38' 24''$ West, 601.25 feet to a point on the centerline of Tanya Way. (25) Thence South $0^{\circ} 26' 43''$ West, 170.53 feet to the centerline intersection of Tanya Way and Kim Drive. (26) Thence South $89^{\circ} 38' 21''$ East, 601.19 feet along said centerline of Kim Drive to its intersection with the centerline of said Washington Road. (27) Thence South $0^{\circ} 27' 49''$ West, 311.37 feet on said centerline to the easterly extension of the south right-of-way of Norma Way. (28) Thence North $89^{\circ} 39' 21''$ West, 422.88 feet to an angle point in said right of way. (29) Thence North $0^{\circ} 28' 35''$ East, 15.00 feet to an angle point. (30) Thence North $89^{\circ} 38' 21''$ West, 217.19 feet. (31) Thence South $84^{\circ} 23' 11''$ West, 86.47 feet, to a point on the east line of the Raymond Tract Subdivision. (32) Thence leaving said south right-of-way of Norma Way, South $0^{\circ} 27' 49''$ West, 1286.99 feet along the east line of said Raymond Tract Subdivision and its southerly extension to the True point of Beginning of this description.

Excepting there from, commencing at course number (31) said point being on the south right-of-way of Norma Way and on the east line of the Raymond Tract Subdivision. Thence North $0^{\circ} 18' 28''$ East, 34.00 feet to the Point of Beginning of this exception. (1) Thence South $89^{\circ} 38' 21''$ East, 38.35 feet to a point on the southerly extension of the west line of Victoria Park Subdivision. (2) Thence North $0^{\circ} 26' 43''$ East, 441.90 feet to the northwest corner of Lot 1 of said subdivision, also being the southwest corner of Lot 323 of the Bonita Ranch Unit 3 Subdivision. (3) Thence North $0^{\circ} 25' 19''$ East, 49.05 feet, to an angle point. (4) Thence South $89^{\circ} 38' 24''$ East, 6.43 feet. (5) Thence North $00^{\circ} 25' 43''$ East, 405.47 feet along the west line of said subdivision to a point on the south line of Bonita Ranch Unit 2 Subdivision. (6) Thence North $89^{\circ} 39' 07''$ West, 785.70 feet, along the south line of said subdivision to a point on the east line of the Bonita Ranch Unit 1 Subdivision. (7) Thence South $0^{\circ} 25' 28''$ West, 143.59 feet to the southeast corner of Lot B of said subdivision. (8) Thence continuing South $0^{\circ} 25' 28''$ West, 753.66 feet to an angle point. (9) Thence South $89^{\circ} 38' 21''$ East, 741.35 feet to the Point of Beginning.

Having an area of 332.3 acres.

The Basis of Bearing for this description is NAD 83 DATUM from Record of Survey 27-S-40, also being County Survey # 1756.

Approved as to description

ON 7/30/2010

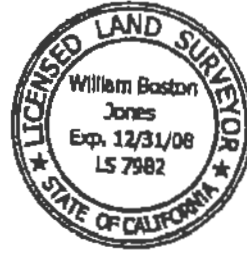
BY [Signature]

EXHIBIT 'A'

Matt Machado 7-23-08

Matt Machado P.E.
Director
Department of Public Works

William B. Jones
William Boston Jones
County Surveyor LS 7982
Department of Public Works





VICINITY MAP

LINE TABLE		
NUMBER	LENGTH	BEARING
01	1582.45	N87°43'30"V
02	281.42	N89°24'40"V
03	1823.21	N87°24'30"V
04	211.23	N71°32'40"V
05	2428.34	N41°37'48"V
06	428.99	S87°44'40"V
07	31.69	S77°30'00"V
08	32.28	N87°30'00"V
09	782.46	S87°11'00"V
10	1282.77	S87°37'48"V
11	264.77	N87°24'30"V
12	843.99	S87°24'30"V
13	643.99	S87°24'30"V
14	211.19	S87°24'30"V
15	446.75	S87°44'40"V
16	1388.65	S87°24'30"V
17	84.05	S87°44'40"V
18	181.09	S87°44'40"V
19	82.80	S87°44'40"V
20	90.48	S87°44'40"V
21	201.78	S87°44'40"V
22	84.31	S87°44'40"V
23	172.58	S87°44'40"V
24	62.11	S87°44'40"V
25	211.37	S87°44'40"V
26	421.86	S87°44'40"V
27	15.96	N87°24'30"V
28	217.45	N87°24'30"V
29	84.47	S87°24'30"V
30	1282.99	S87°24'30"V

EXCEPTING THEREFROM		
NUMBER	LENGTH	BEARING
01	281.38	S87°30'00"V
02	441.98	N87°24'30"V
03	45.85	N87°24'30"V
04	6.25	S87°24'30"V
05	482.47	N87°24'30"V
06	782.51	N87°24'30"V
07	163.99	S87°24'30"V
08	753.68	S87°24'30"V
09	741.53	S87°24'30"V

CURVE TABLE			
CURVE	LENGTH	DELTA	NUMBER
077	381.88	87°30'00"	1
078	372.45	87°44'40"	1

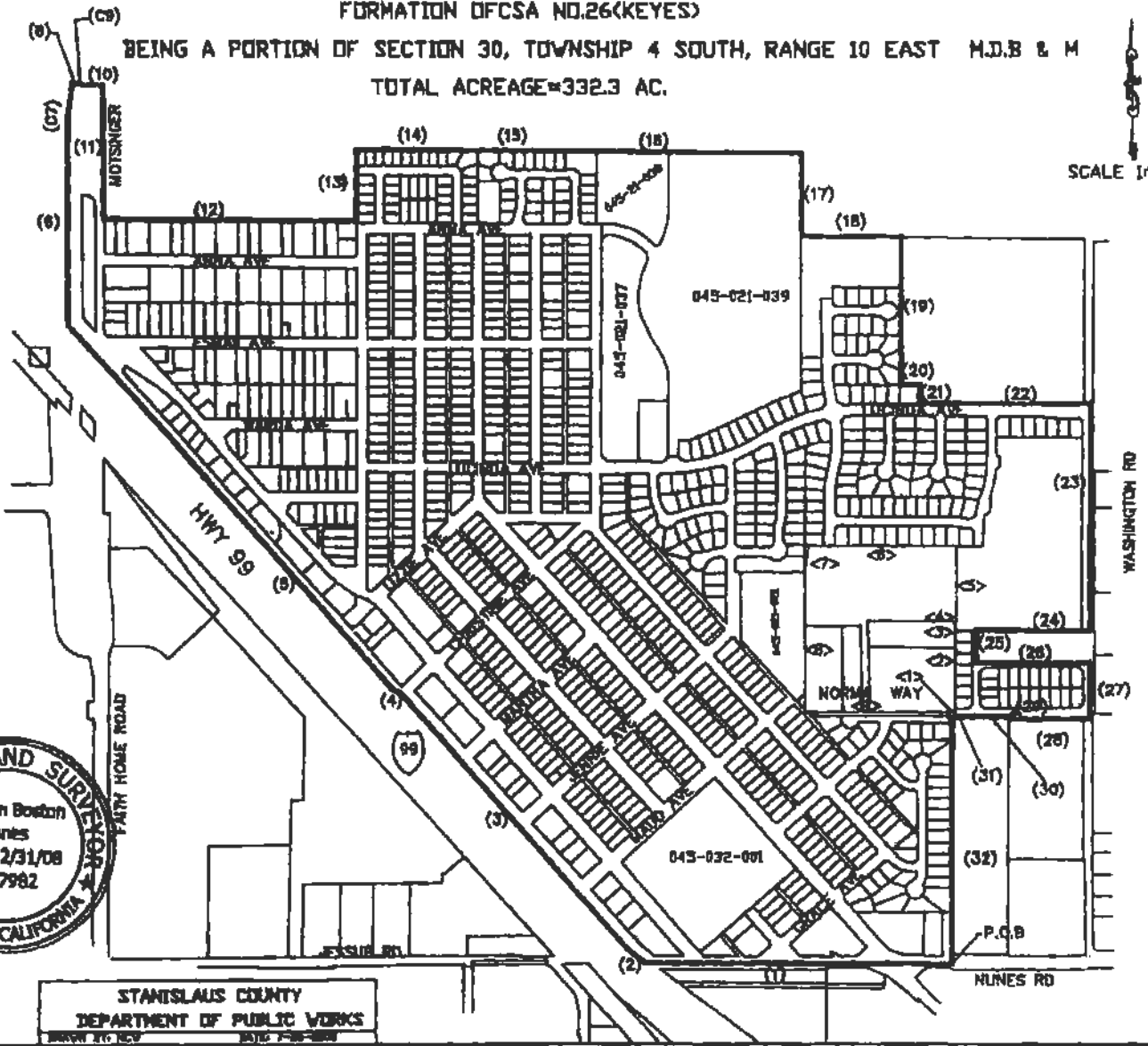


STANISLAUS COUNTY
DEPARTMENT OF PUBLIC WORKS
DRAWN BY: [unclear] DATE: 7-28-2008

EXHIBIT 'A'

FORMATION OF CSA NO.26(KEYES)

BEING A PORTION OF SECTION 30, TOWNSHIP 4 SOUTH, RANGE 10 EAST M.D.B & M
TOTAL ACREAGE=332.3 AC.



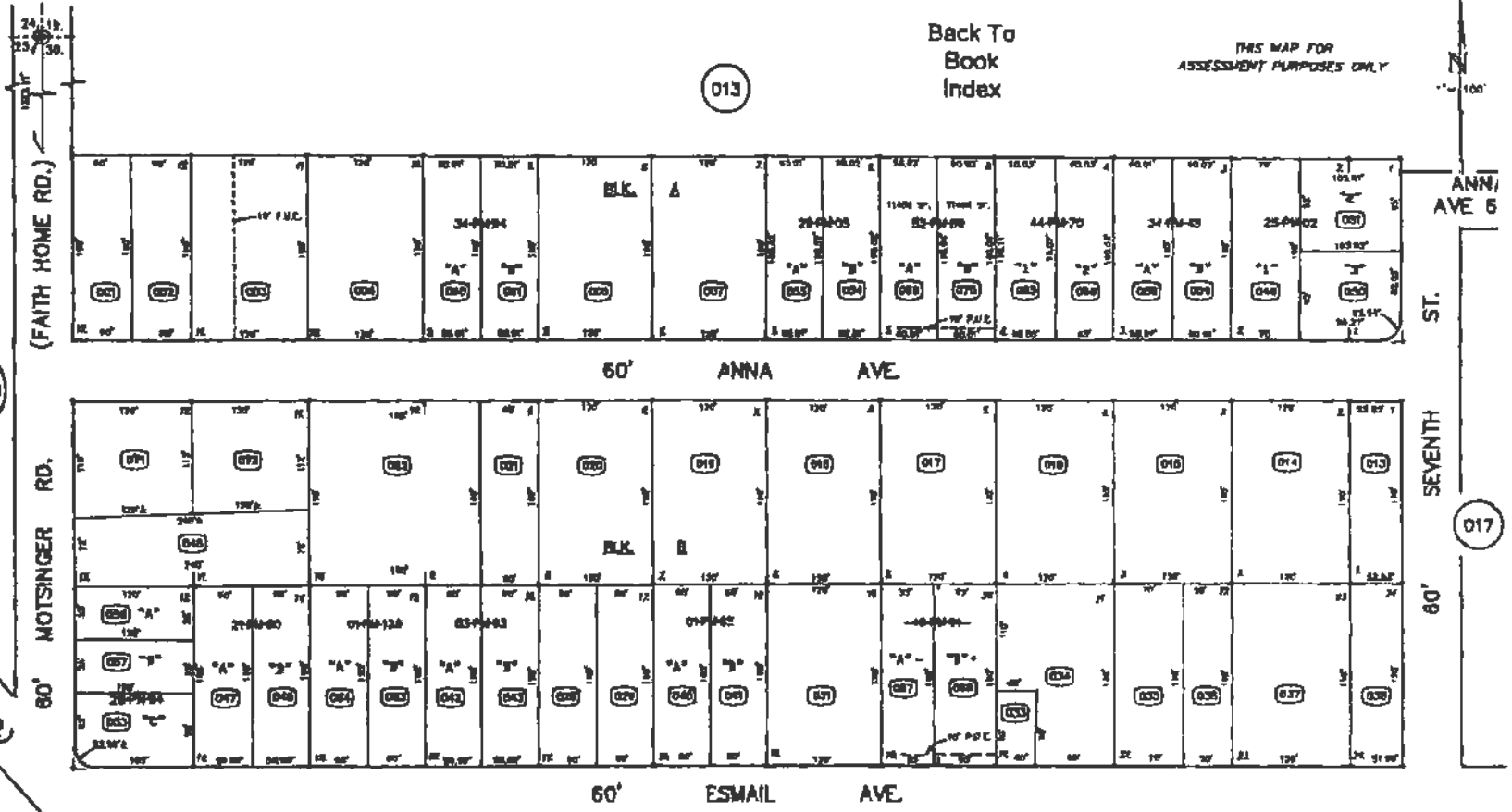
PORTION NW. 1/4 SECTION 30 T.4S. R.10E. M.D.B.& M.
 WANDA TR. BLKS. A & B (14M57)

072 015 045 - 014

EXHIBIT 'B'

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THIS MAP FOR
 ASSESSMENT PURPOSES ONLY



041-040

017

015

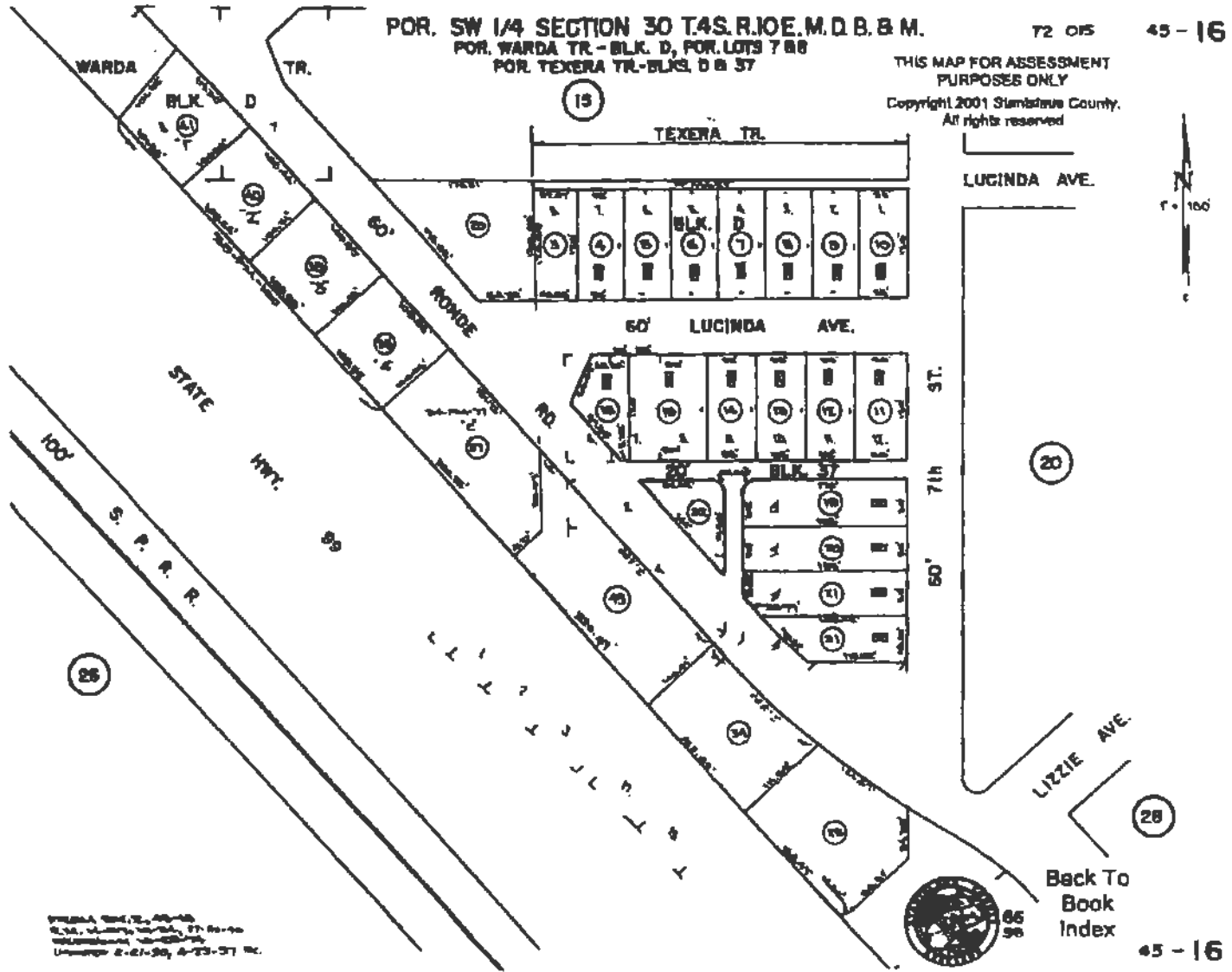
FROM: 043-014
 DATED: 10-18-74
 REVERED: 10-18-74, 10-08-87, K.L. 01-02-87, H.C. 04-13-03 (V) 03, 4-27-08 W, 03-16-07 CS



66,06,07

045 - 014

EXHIBIT "B"
P. 2



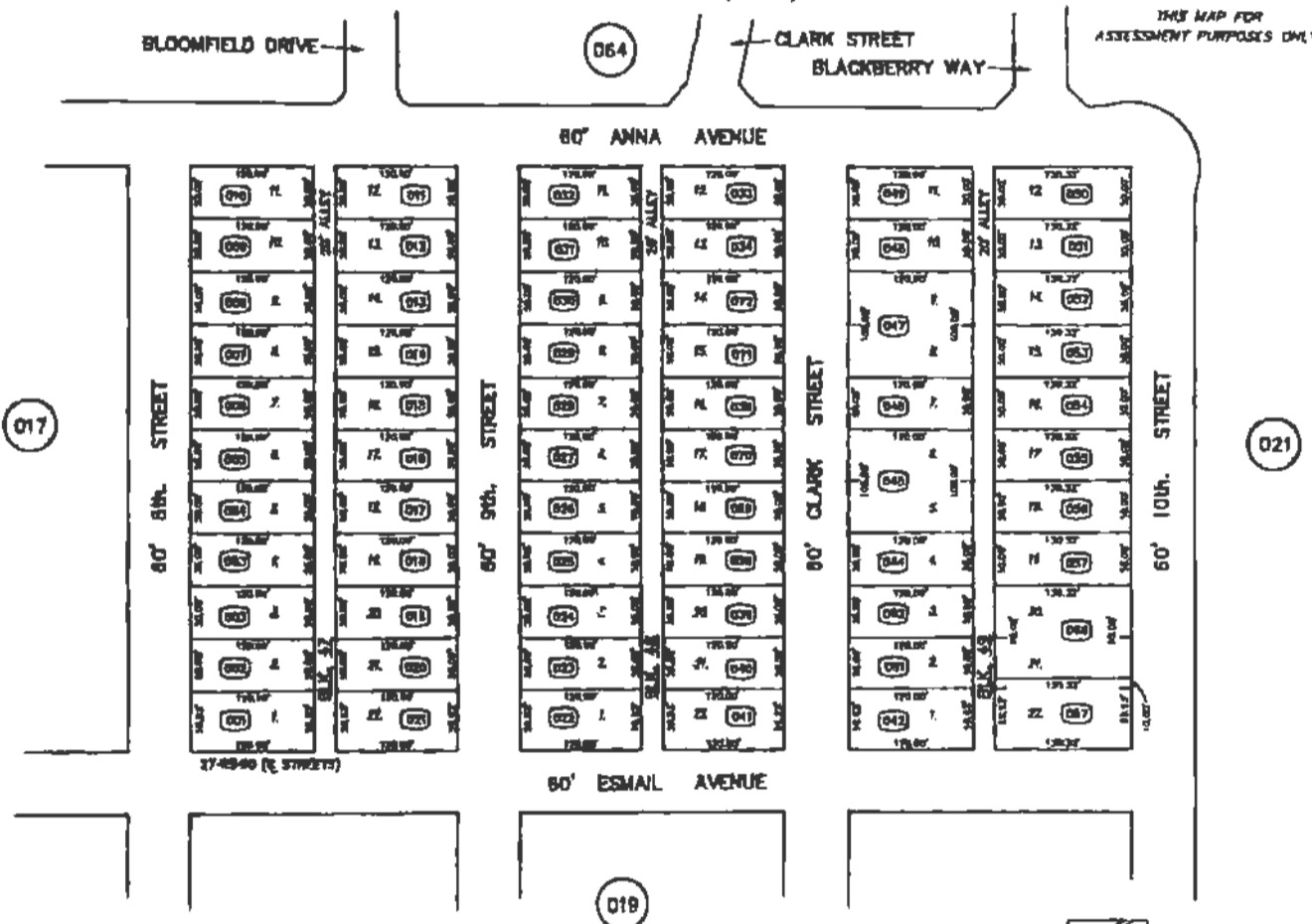
POR. N 1/2 SECTION 30 T.4S. R.10E. M.D.B.& M.
 POR. TEXERA TRACT, BLOCKS 47, 48 & 49 (18M24)

072 015 045 - 018

THIS MAP FOR
 ASSESSMENT PURPOSES ONLY



EXHIBIT "B"
 P.3



FROM: SEC. 2, 045-018
 DRAWN: 10-22-74
 REVISED: 3-1-82, 3-1-01 MP, 12-8-08 MP, 4-20-08(V) MP

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65.01.06.07

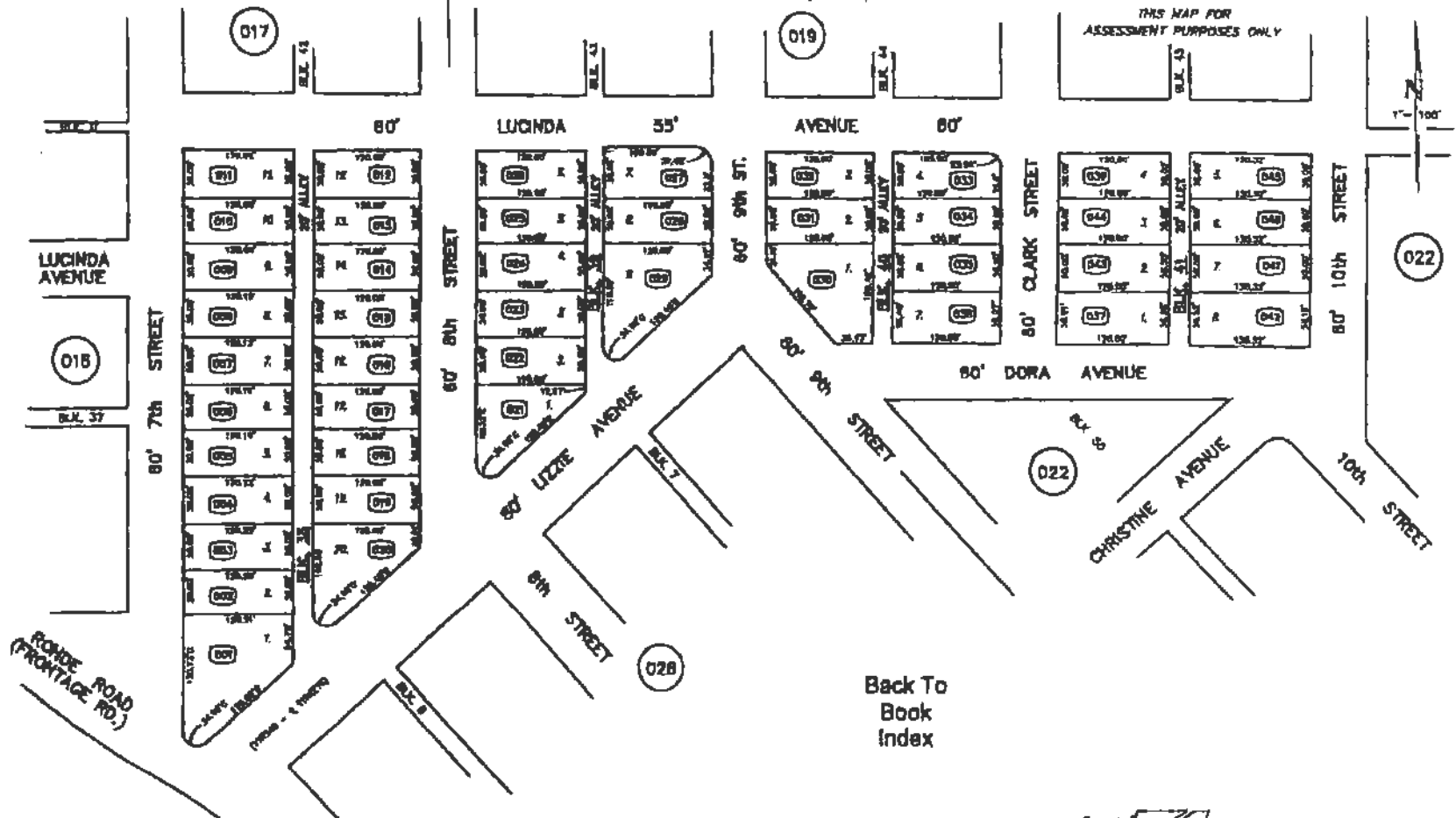
045 - 018

POR. S 1/2 SECTION 30 T.4S. R.10E. M.D.B.& M.
 POR. TEXERA TRACT, BLOCKS 38-41 (16M24)

072 015 045 - 020

THIS MAP FOR
 ASSESSMENT PURPOSES ONLY

EXHIBIT 'B'
 p. 4



FROM BK. 2, 016-020
 DRAWING: 10-22-74
 REVISED: 3-1-81, 10-24-82 D/L 12-4-88 MF, 12-13-88(M) MF



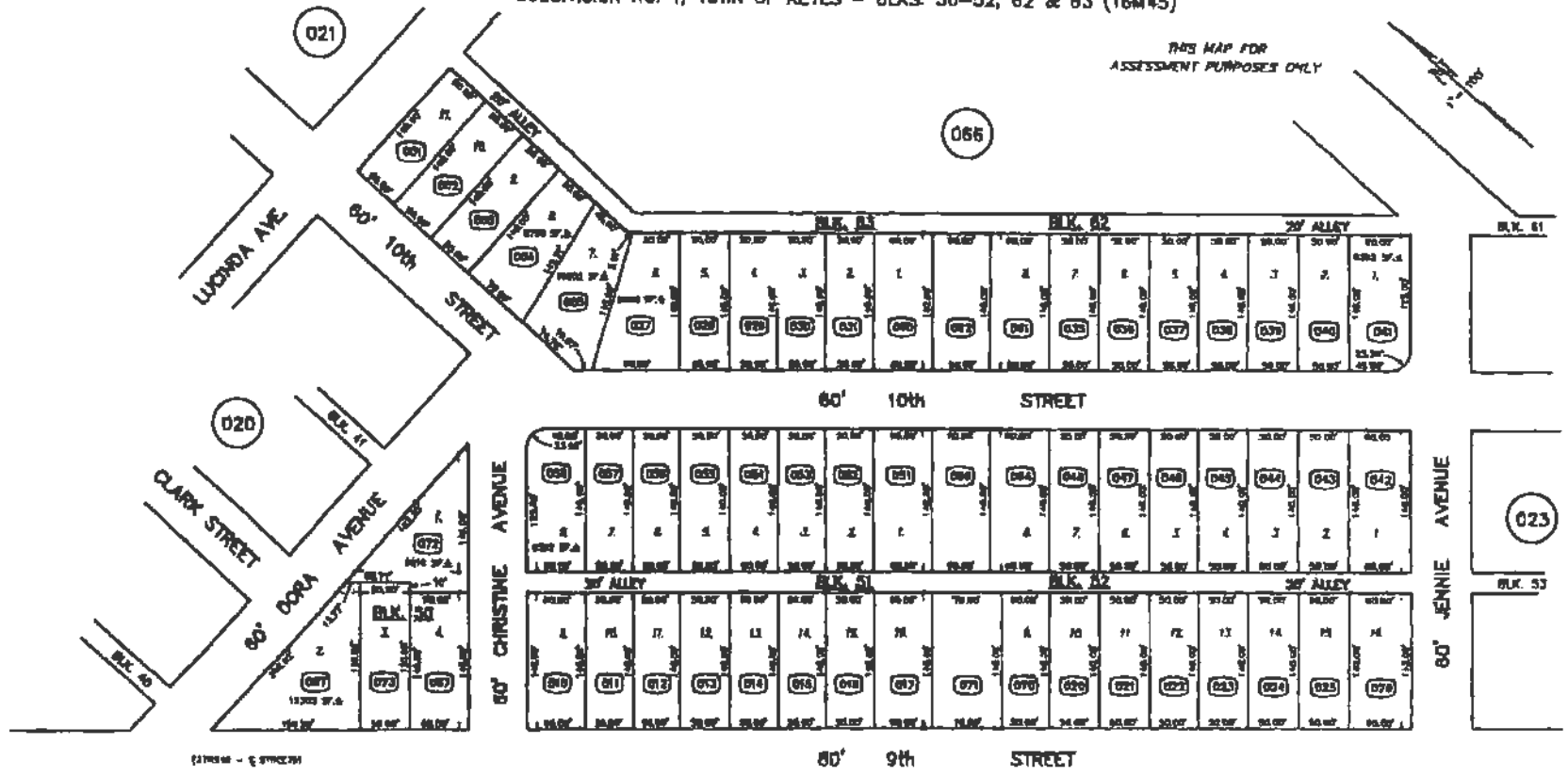
POR. S 1/2 SECTION 30 T.4S. R.10E. M.D.B.& M.
 SUBDIVISION NO. 1, TOWN OF KEYES - BLKS. 50-52, 82 & 83 (16M45)

072 015 045 - 022

THIS MAP FOR
 ASSESSMENT PURPOSES ONLY



EXHIBIT "B"
 P.5



(16M45 - 2 sheets)

FROM: 149-15, 045-022
 DRAWN: 10-26-74
 REVISION: 1-27-83, 2-12-87(1) NW

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MARTHA
 AVENUE



045 - 022

POR. SE 1/4 SECTION 30 T.4S. R.10E. M.D.B.& M.
 SUBDIVISION NO.1, TOWN OF KEYES - BLKs. 55, 59 & 60 (16M45)

072 015 045 - 024

THIS MAP FOR
 ASSESSMENT PURPOSES ONLY

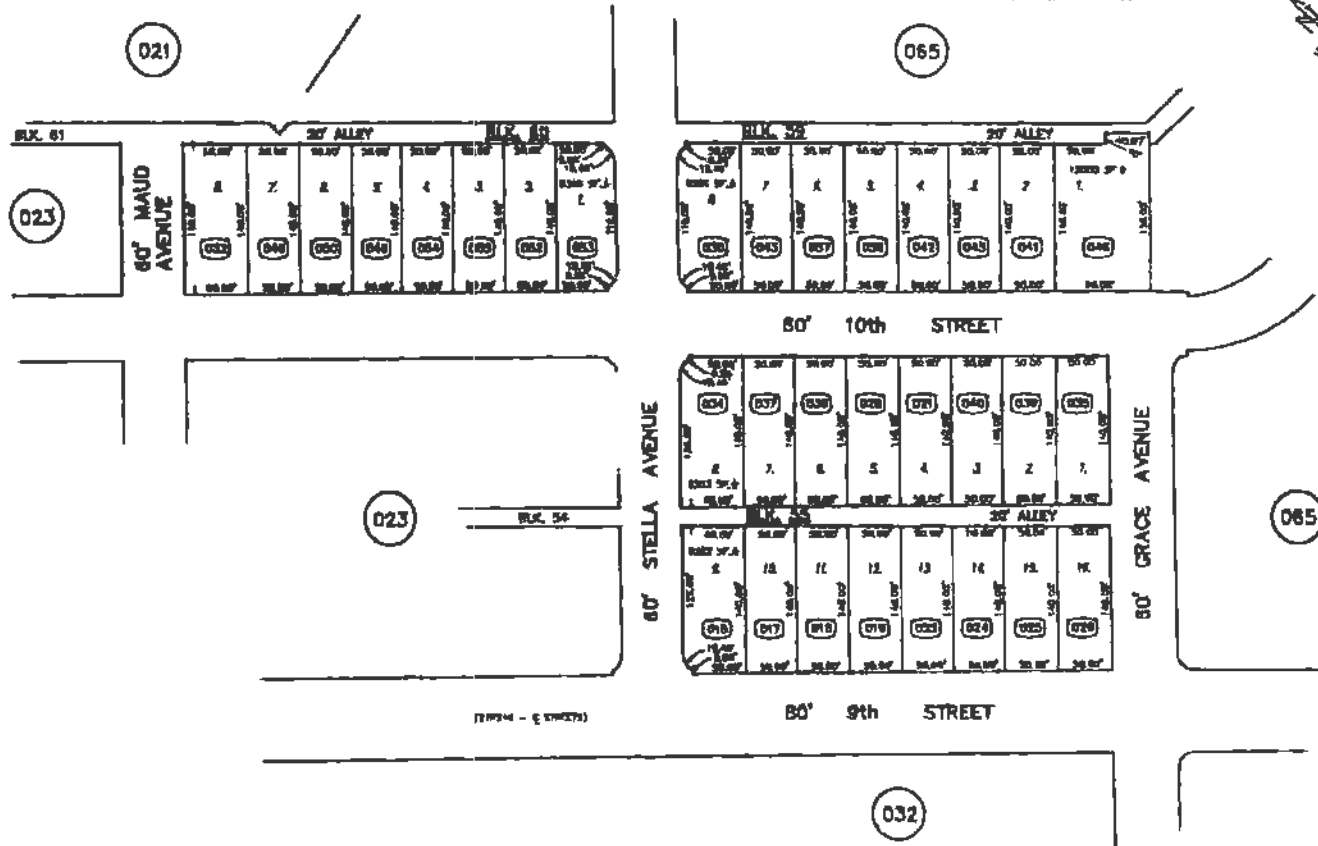


EXHIBIT 'B'
 P. 6

FROM: 143-17, 045-024
 DRAWN: 11-8-74
 REVISION: 1-18-82, 2-25-87(1) W

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POR. S. 1/2 SECTION 30 T.4S. R.10E. M.D.B.& M.
 POR. TOWN OF KEYES, BLOCKS 6 - 9 (04M08)

072 015 045 - 028

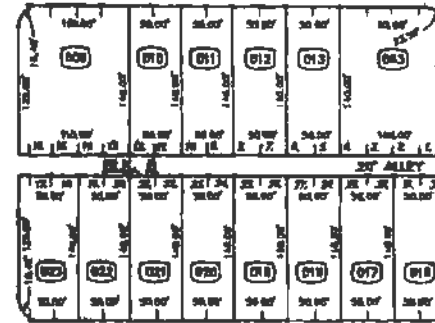
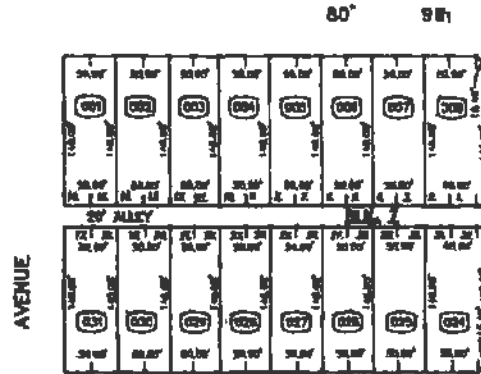
022

THIS MAP FOR
 ASSESSMENT PURPOSES ONLY

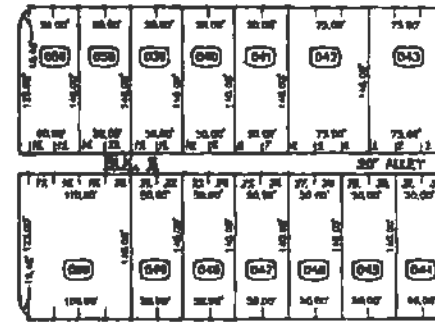
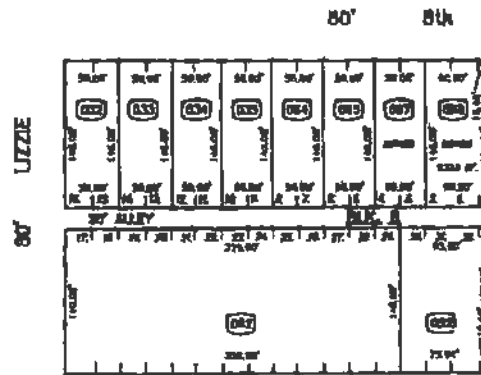


EXHIBIT "B"
 p. 7

020



030



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7th STREET
 RONDE ROAD
 (FRONTAGE ROAD)

FROM: 02F-010, 04S-020
 DURING: 10-30-71
 REVISED: 1-1-80, 2-8-84, 11-18-04(M) WF

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027



045 - 028

PORTION S. 1/2 SECTION 30 T.4S. R.10E. M.D.B.& M.
TOWN OF KEYES - BLKS. 4,5,10,11 (04M08)

072 015 045 - 030

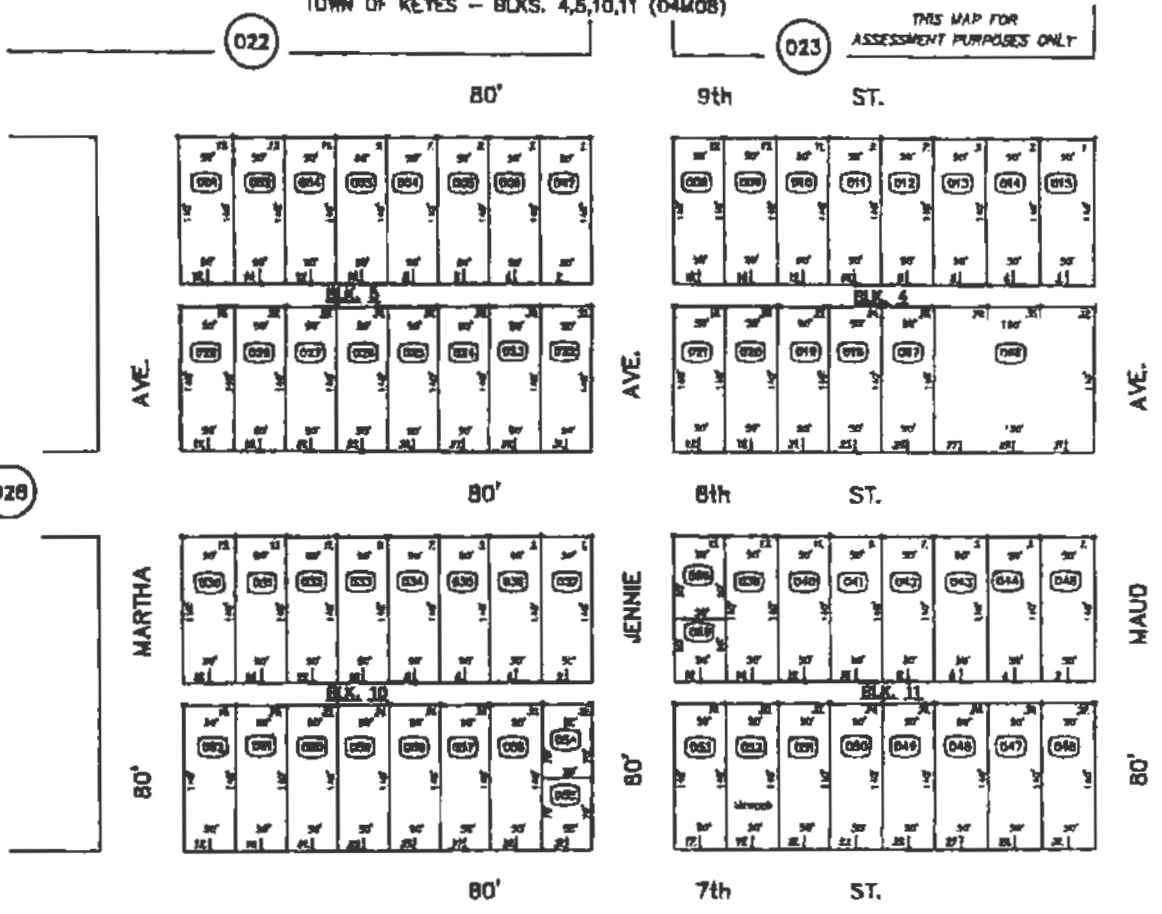


EXHIBIT "B" p. 8

FROM: 138-008, 045-030 & (1778145)
DRAWN:
REVISED: 10-31-74, 07-18-93 XC., 05-01-03 ME., 05-24-04 (V) ML 11-20-08 CH

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ASSESSMENT PURPOSES ONLY

PORTION SE 1/4 SECTION 30 T.4 S. R.10 E. M.D.B.&M.
TOWN OF KEYES - BLKS. 2, 3, 12, & 13

72 02

45 - 32

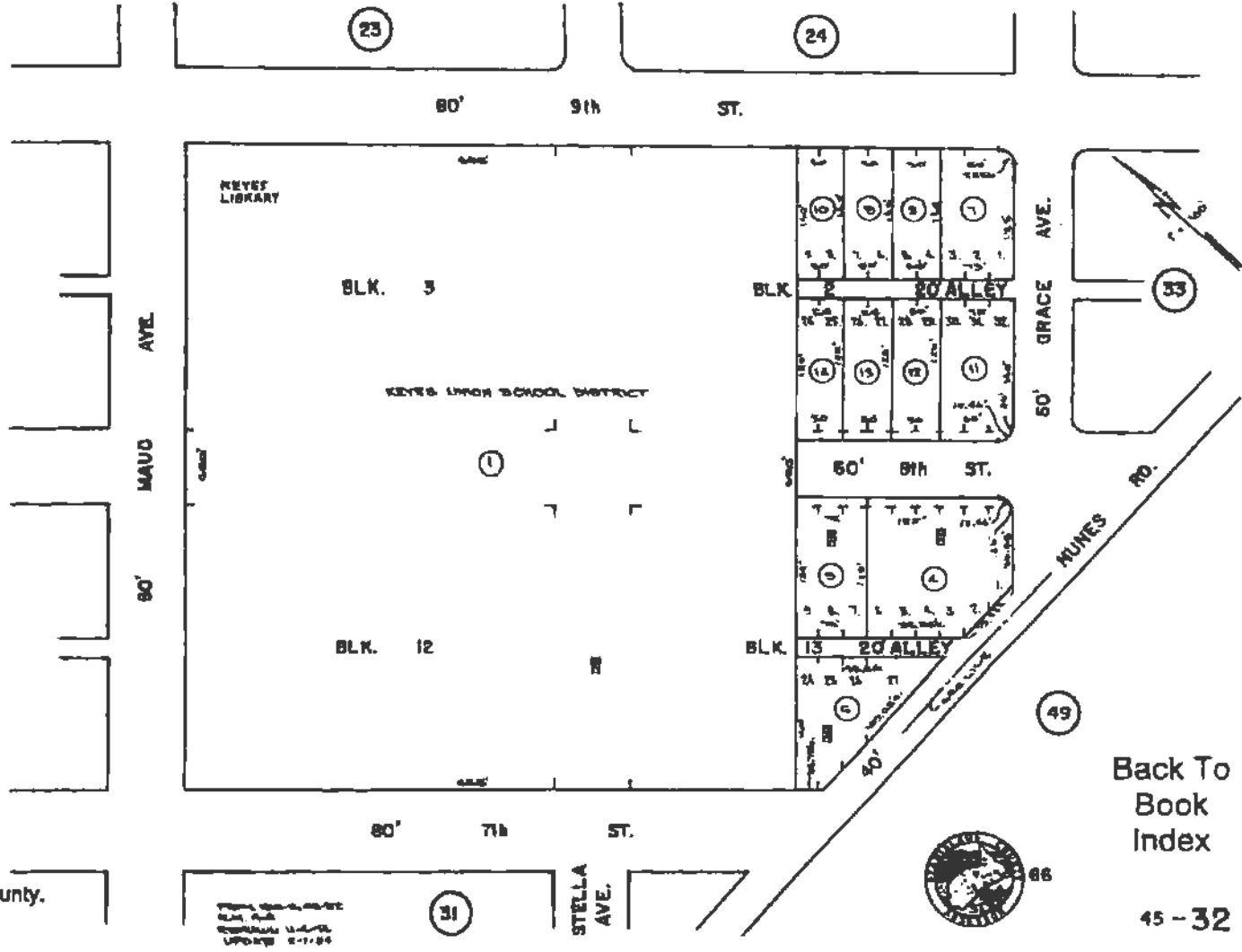


EXHIBIT "B" p. 9

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STELLA AVE.
GRACE AVE.
HUNES RD.

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45 - 32

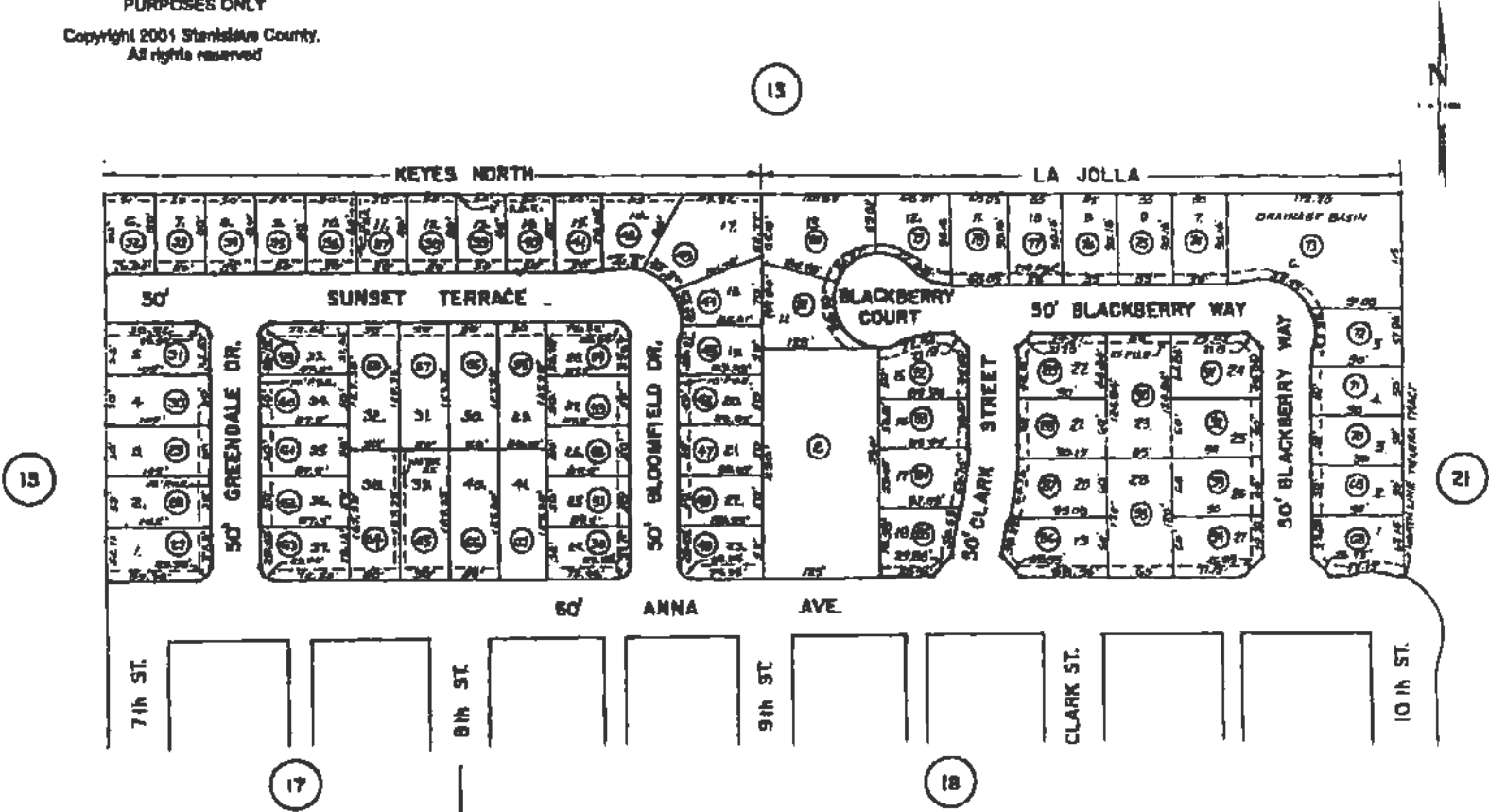
PORTION N1/2 SECTION 30 T.4S. R.10E. M.D.B.&M.
 KEYES NORTH
 LA JOLLA

072 014
 072 015
 072 016
 072 017

45-64

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EXHIBIT 48
 p. 10



FROM 5-1, 42-12, 44-64
 53-A-64, 55-44-81
 8-2-89 + 01-94C

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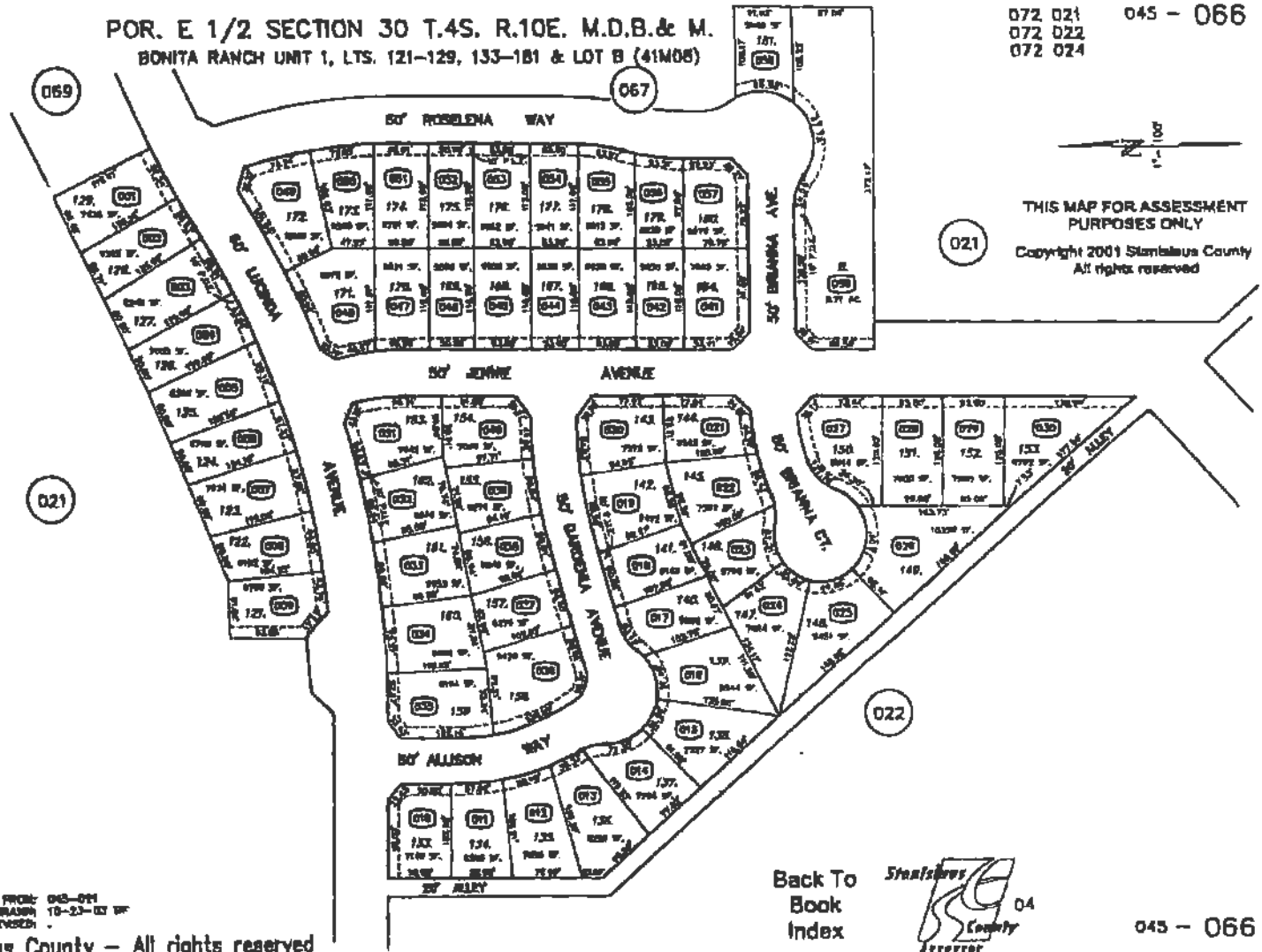


80, 89, 92

45-64

POR. E 1/2 SECTION 30 T.4S. R.10E. M.D.B.& M.
 BONITA RANCH UNIT 1, LTS. 121-129, 133-181 & LOT B (41M08)

072 021 045 - 066
 072 022
 072 024



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EXHIBIT "B"
 p. 11

FROM 045-071
 DRAWN TO-23-03 WF
 REVISION

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045 - 066

THIS MAP FOR
ASSESSMENT PURPOSES ONLY

POR. E 1/2 SECTION 30 T.4S. R.10E. M.D.B.& M.
POR. BONITA RANCH UNIT 1, LTS. 384 - 390 (41M08)
BONITA RANCH UNIT 3 (43M16)

072 024 045 - 068

034

035

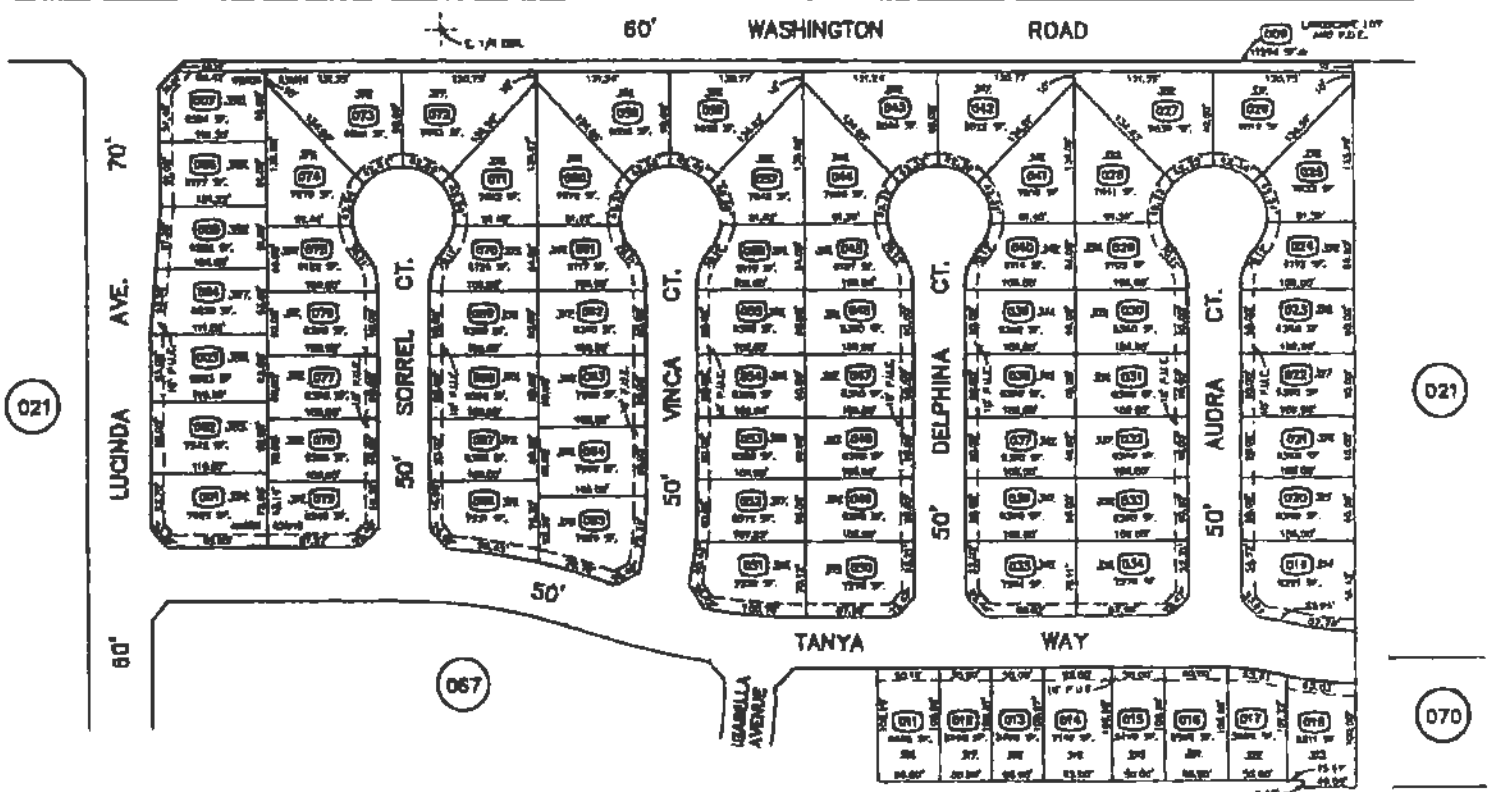


EXHIBIT "B"
p. 12

021

021

067

070

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021



04.05.07

045 - 068

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FROM: 045-021
DRAWN: 10-24-03 BY
REVISED: 4-9-04 CM, 12-17-04 CM, 05-21-06 MS.

POR. SE 1/4 SEC. 30 T.4S. R.10E. M.D.B.& M.
 VICTORIA PARK (41M55)

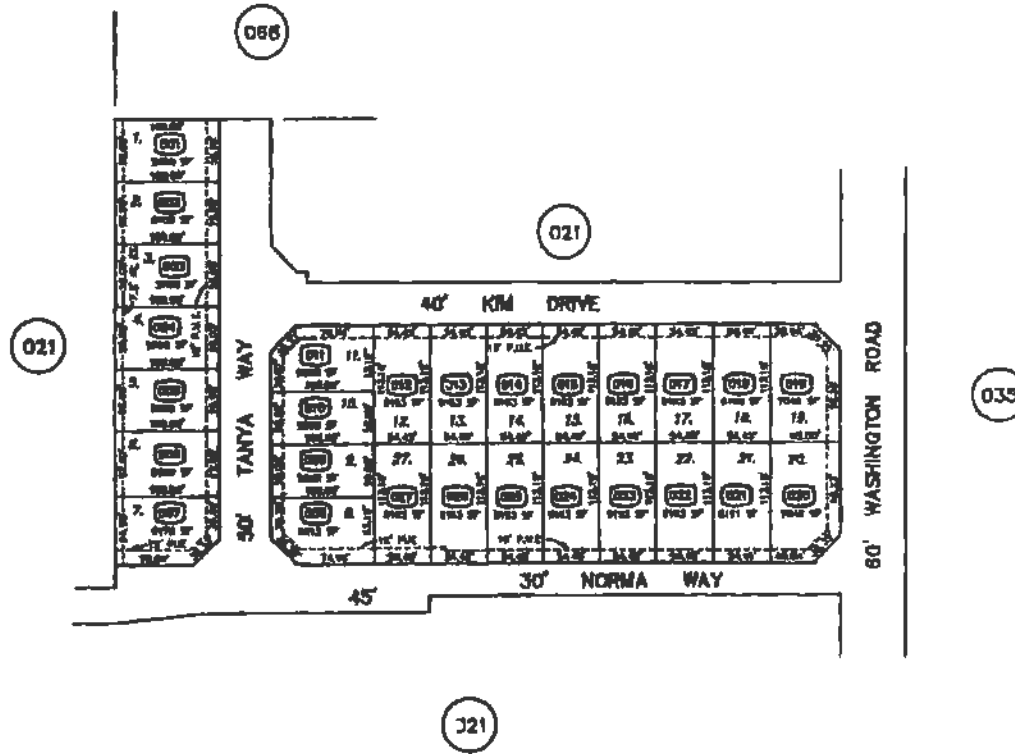
072 027 045 - 07C

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EXHIBIT "B" p. 13



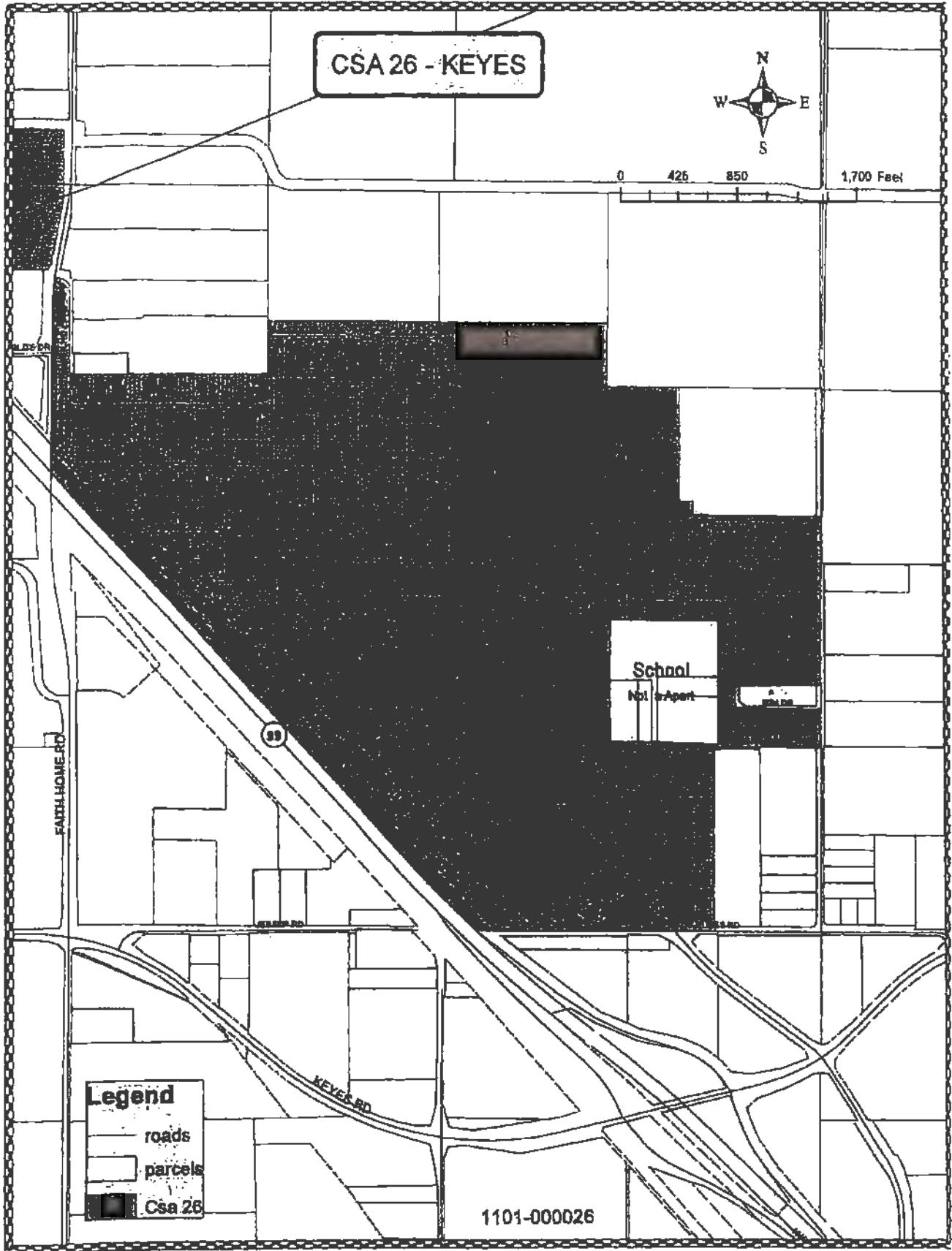
FORM 045-021
 DATED 4-7-04 DM
 REVISED 8-10-04 DM

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045 - 070



CSA 26 - KEYES



0 425 850 1,700 Feet

FAITH HOME RD

99

School

No. 1 Apartment

KEYES RD

Legend

-  roads
-  parcels
-  Csa 26

1101-000026

EXHIBIT "C"

EXHIBIT "A"
LEGAL DESCRIPTION OF KEYES 19 NORTH
ANNEXATION TO CSA 26 - KEYES

Situate in the North half of the Southeast Quarter of Section 30, Township 4 South, Range 10 East, Mount Diablo Meridian in the County of Stanislaus, State of California, said Area 1 also being described as follows:

BEGINNING at the Southwest corner of Parcel 1 as shown on that certain Parcel Map filed for record in Book 34 of Parcel Maps, at Page 76, Stanislaus County Records, being also the Southeast boundary corner of the area described as "Exception" from the Boundary of County Service Area (GSA) No. 26 (Keyes);

thence, along the existing boundary of said GSA No. 26, being also the South line of that property described in Individual Quit Claim Deed to Vernon Doyle Christopher recorded February 27, 1986 as Instrument No. 047618, Stanislaus County Records, the following three (3) courses:

1. Along the South line of the Northeast Quarter of the Southeast Quarter of said Section 30, North 89°40'26" West 594.99 feet to the Southeast Sixteenth corner of the Southeast Quarter of said Section 30; thence
2. Along the South line of the Northwest Quarter of said Southeast Quarter, North 89°41'58" West 185.00 feet to the Southerly extension of the East line of that certain Parcel Map filed for record in Book 32 of Parcel Maps, at Page 27, Stanislaus County Records; thence
3. Along said Southerly Extension, North 00°27'12" East 30.00 feet to a point which is 30.00 feet distant at right angles from said South line of the Northwest Quarter of the Southeast Quarter; thence leaving said existing GSA No. 26 boundary and continuing along said Christopher property the following four (4) courses:
 4. Parallel with said South line of the Northwest Quarter of the Southeast Quarter, South 89°41'58" East 184.93 feet; thence
 5. Parallel with said South line of the Northeast Quarter of the Southeast Quarter, South 89°40'26" East 115.07 feet; thence
 6. North 00°27'12" East 435.40 feet;
 7. North 89°41'58" West 300.00 feet to a point on the East line of the Remainder Parcel as shown on said Parcel Map filed for record in Book 32 of Parcel Maps, at Page 27, Stanislaus County Records, being also a point on said existing GSA No. 26 boundary; thence along said existing GSA No. 26 boundary the following five (5) courses:

8. Along said East line of said Remainder Parcel and the Easterly line of that certain map entitled "Bonita Ranch, Unit No. 1", filed for record in Book 41 of Maps, at Page 8, Stanislaus County Records, North 00°27'12" East 431.35 feet to the Southwesterly corner of Parcel B as shown on that certain Parcel Map filed for record in Book 25, at Page 112, Stanislaus County Records; thence
9. Along the Southerly line of said Parcel B, South 89°38'23" East 785.79 feet; thence
10. Along the Westerly line of said Parcel B, South 00°27'06" West 405.45 feet; thence
11. Continuing along the Westerly line of said Parcel B, North 89°40'26" West 6.21 feet; thence
12. Continuing along the Westerly line of said Parcel Band Parcel A of said Parcel Map filed for record in Book 25 of Parcel Maps, at Page 112, South 00°24'26" West 490.69 feet to the point of beginning.

Containing 13.10 acres more or less

This legal description as described is delineated on the accompanying "Plat to Accompany Legal Description" and made a part hereof for reference purposes.



Nicole Cannella, P.L.S. 9099



5-14-18

EXHIBIT "A 1"
LEGAL DESCRIPTION OF KEYES 19 SOUTH
ANNEXATION TO CSA 26 - KEYES

Situate in the Southeast Quarter of the Southeast Quarter of Section 30, Township 4 South, Range 10 East, Mount Diablo Meridian in the County of Stanislaus, State of California, said Area 2 also being described as follows:

COMMENCING at the Southeast Corner of said Section 30; thence

1. Along the East line of said Section 30, being also the centerline of Washington Road, North 00°27'45" East 535.04 feet to the intersection with the easterly prolongation of the south line of Parcel 2 as shown on that certain Parcel Map filed for record in Book 34 of Parcel Maps, at Page 76, Stanislaus County Records and **TRUE POINT OF BEGINNING** of this description; thence
2. Along said South line of Parcel 2 and the Easterly prolongation thereof, North 89°44'05" West 422.95 feet to the Southwest corner of said Parcel 2; thence
3. Along the West line of said Parcel 2, North 00°28'02" East 745.62 feet to a point on the South right of way line of Norma Way being 30.00 feet distance at right angles from the centerline of Norma Way as shown on that certain Map entitled Victoria Park, filed for record in Book 41 of Maps, at Page 55, Stanislaus County Records, being also a point on the boundary of the existing County Service Area (CSA) No. 26 (Keyes); thence
4. Along said existing CSA No. 26 boundary, parallel with said centerline, being also said South Right of Way line and its Easterly prolongation thereof to said East line of Section 30, being also said centerline of Washington Road, South 89°38'49" East 422.89 feet; thence
5. Leaving said existing CSA No. 26 boundary and along said East line of Section 30, being also said centerline of Washington Road, South 00°27'45" West 744.97 feet to the point of beginning.

Containing 7.24 acres more or less

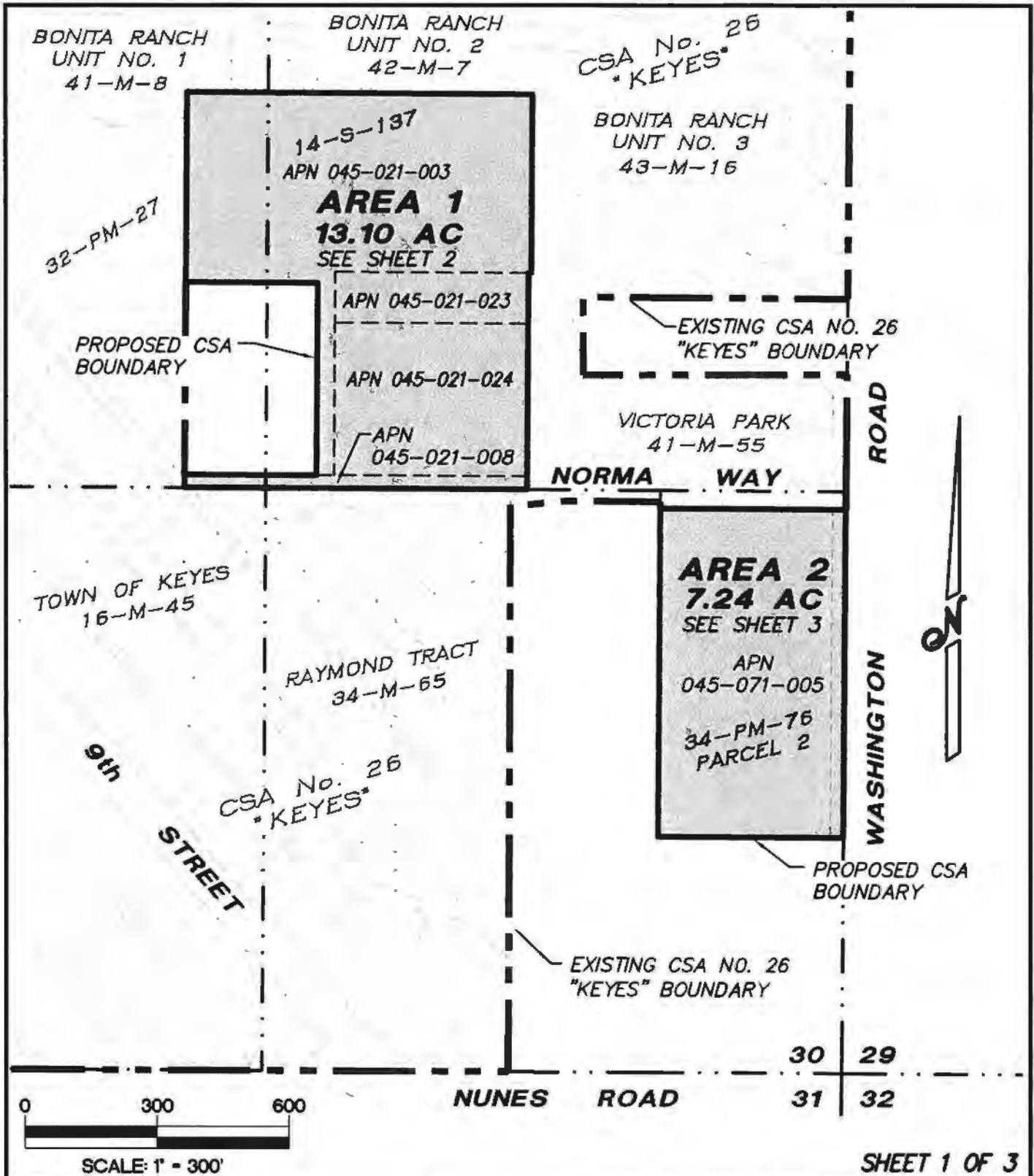
This legal description as described is delineated on the accompanying "Plat to Accompany Legal Description" and made a part hereof for reference purposes.


Nicole Cannella, P.L.S. 9099



5.14.18

EXHIBIT "B"



North Star
Engineering Group, Inc.

• CIVIL ENGINEERING • SURVEYING • PLANNING •

620 12th Street Modesto, CA 95354
(209) 524-3525 Phone (209) 524-3526 Fax

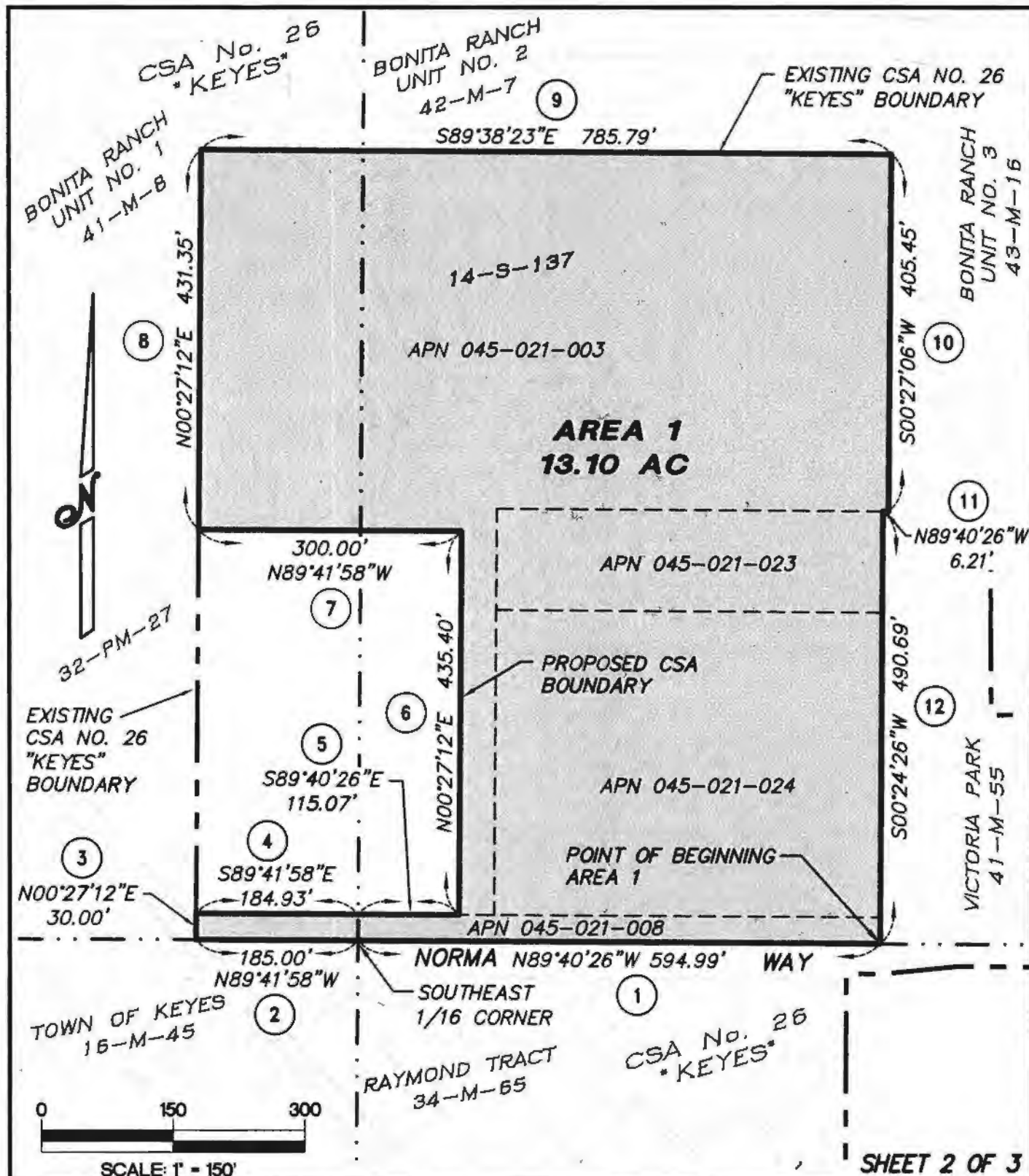
**PLAT TO ACCOMPANY
LEGAL DESCRIPTION**

OF A PORTION OF THE SOUTHEAST QUARTER OF
SECTION 30, TOWNSHIP 4 SOUTH, RANGE 10 EAST,
MOUNT DIABLO MERIDIAN.

STANISLAUS COUNTY, STATE OF CALIFORNIA

JOB NO:	J17-2068
SCALE:	1"=300'
DR BY:	NC
FILE:	17-2068 csa annexation exhibit cover sht.dwg
DATE:	May 14, 2018

EXHIBIT "B" - KEYES 19 NORTH

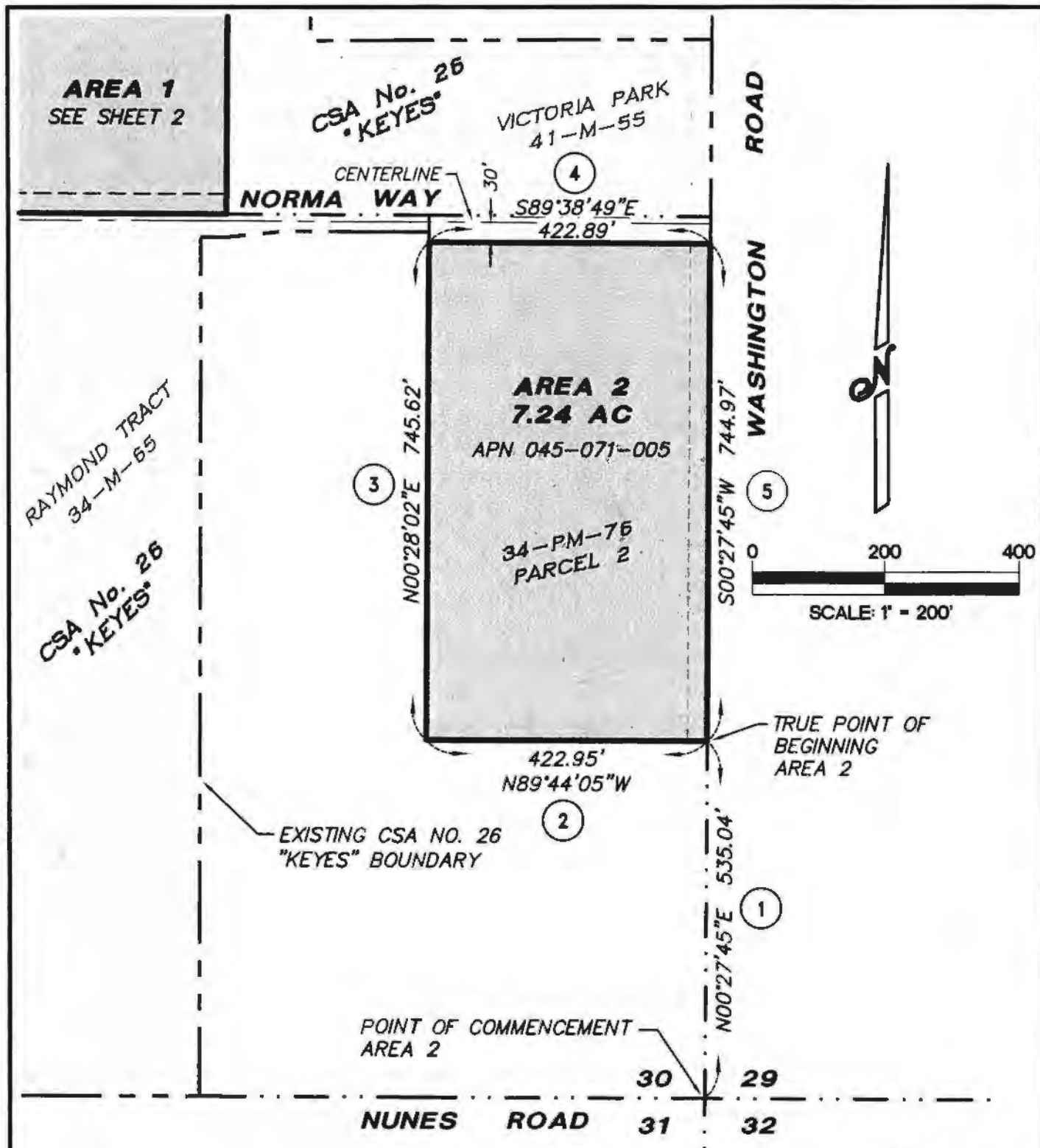


North Star
Engineering Group, Inc.
• CIVIL ENGINEERING • SURVEYING • PLANNING •
620 12th Street Modesto, CA 95354
(209) 524-3525 Phone (209) 524-3526 Fax

**PLAT TO ACCOMPANY
LEGAL DESCRIPTION**
OF A PORTION OF THE SOUTHEAST QUARTER OF
SECTION 30, TOWNSHIP 4 SOUTH, RANGE 10 EAST,
MOUNT DIABLO MERIDIAN.
STANISLAUS COUNTY, STATE OF CALIFORNIA

JOB NO:	J17-2068
SCALE:	1"=150'
DR BY:	NC
FILE:	17-2068 csa annexation exhibit.dwg
DATE:	May 14, 2018

EXHIBIT "B" - KEYES 19 SOUTH



SHEET 3 OF 3

North Star
Engineering Group, Inc.

• CIVIL ENGINEERING • SURVEYING • PLANNING •

620 12th Street Modesto, CA 95354
(209) 524-3525 Phone (209) 524-3526 Fax

**PLAT TO ACCOMPANY
LEGAL DESCRIPTION**

OF A PORTION OF THE SOUTHEAST QUARTER OF
SECTION 30, TOWNSHIP 4 SOUTH, RANGE 10 EAST,
MOUNT DIABLO MERIDIAN.

STANISLAUS COUNTY, STATE OF CALIFORNIA

JOB NO:	J17-2068
SCALE:	1"=300'
DR BY:	NC
FILE:	17-2068 csa annexation exhibit.dwg
DATE:	May 14, 2018

**CONSENT FOR ANNEXATION OF
TERRITORY TO COUNTY SERVICE AREA NO. 26 – Keyes, Keyes
(Keyes 19 North and Keyes 19 South Annexation)**

Gold Star Investment, LLC, hereinafter referred to as "Owner", owns and has title to the properties APN #045-021-003, 045-021-023, and 045-021-008 located in Stanislaus County, California as described on Exhibits "A" and "B" attached hereto and hereinafter referred to as "Properties".

Owner hereby consents to the annexation of the Properties to the County Service Area No. 26 - Keyes, Keyes for the purpose of receiving extended county services to or within the Properties and to pay the Fiscal Year 2020/2021 assessment in the amount of \$571.75 per Equivalent Benefit Unit (EBU) and the parcels assessment calculated using the County Service Area Assessment Formulas:

Total Operation & Maintenance Cost - Use of Fund Balance / Total Equivalent Benefit Units (EBU) = Levy(Assessment) per Equivalent Benefit Unit (EBU)

Parcel EBU x Levy(Assessment) per EBU = Parcel Assessment.

Owner acknowledges that the extended county services are park and streetscape maintenance, storm drainage control, and storm drainage system maintenance, and the annexation will be pursuant to Government Code Section 25210 et seq.

Owner declares under penalty of perjury that the foregoing is true and correct and that the Consent For Annexation Of Territory To County Service Area No. 26 was executed this 8 day of October, 2018.

Owner or Corporate Officer

Coq Stark
Print Name

managing member
Title

[Signature]
Signature

CONSENT FOR ANNEXATION OF
TERRITORY TO COUNTY SERVICE AREA NO. 26 – Keyes, Keyes
(Keyes 19 North and Keyes 19 South Annexation)

Donald L. Christopher, William E. Christopher, and Martha M. Christopher, hereinafter referred to as "Owners", own and have title to the property APN #045-021-024 located in Stanislaus County, California as described on Exhibits "A" and "B" attached hereto and hereinafter referred to as "Property".

Owners hereby consent to the annexation of the Property to the County Service Area No. 26 - Keyes, Keyes for the purpose of receiving extended county services to or within the Property and to pay the Fiscal Year 2020/2021 assessment in the amount of \$571.75 per Equivalent Benefit Unit (EBU) and the parcel assessment calculated using the County Service Area Assessment Formulas:

Total Operation & Maintenance Cost - Use of Fund Balance / Total Equivalent Benefit Units (EBU) = Levy(Assessment) per Equivalent Benefit Unit (EBU)

Parcel EBU x Levy(Assessment) per EBU = Parcel Assessment.

Owners acknowledges that the extended county services are park and streetscape maintenance, storm drainage control, and storm drainage system maintenance, and the annexation will be pursuant to Government Code Section 25210 et seq.

Owners declares under penalty of perjury that the foregoing is true and correct and that the Consent For Annexation Of Territory To County Service Area No. 26 was executed this 9th day of October, 2018.

Owners:



Print Name

DONALD L. CHRISTOPHER

Signature



Print Name

MARTHA M CHRISTOPHER

Signature



Print Name

WILLIAM CHRISTOPHER

Signature

CONSENT FOR ANNEXATION OF
TERRITORY TO COUNTY SERVICE AREA NO. 26 – Keyes, Keyes
(Keyes 19 North and Keyes 19 South Annexation)

Jap C. Mitchell as Trustee of the Jap C. Mitchell Revocable Living Trust, hereinafter referred to as "Owner", owns and has title to the property APN #045-071-005 located in Stanislaus County, California as described on Exhibits "A" and "B" attached hereto and hereinafter referred to as "Property".

Owner hereby consents to the annexation of the Property to the County Service Area No. 26 - Keyes, Keyes for the purpose of receiving extended county services to or within the Property and to pay the Fiscal Year 2020/2021 assessment in the amount of \$571.75 per Equivalent Benefit Unit (EBU) and the parcel assessment calculated using the County Service Area Assessment Formulas:

Total Operation & Maintenance Cost - Use of Fund Balance / Total Equivalent Benefit Units (EBU) = Levy(Assessment) per Equivalent Benefit Unit (EBU)

Parcel EBU x Levy(Assessment) per EBU = Parcel Assessment.

Owner acknowledges that the extended county services are park and streetscape maintenance, storm drainage control, and storm drainage system maintenance, and the annexation will be pursuant to Government Code Section 25210 et seq.

Owner declares under penalty of perjury that the foregoing is true and correct and that the Consent For Annexation Of Territory To County Service Area No. 26 was executed this 8 day of Oct, 2018.

Owner or Corporate Officer

Jap C Mitchell
Print Name

Jap C Mitchell
Signature

Owner
Title