



Landscape and Lighting
Assessment District No. 3

Fiscal Year 2019/20
Engineer's Report

June 2019

**CITY OF UNION CITY
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 3
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ENGINEER'S LETTER

WHEREAS, on March 26, 2019, the City Council of the City of Union City, under the Landscape and Lighting Act of 1972 (the "1972 Act") adopted its Resolution No. 5455-19, a resolution initiating proceedings for the levy of annual assessments (the "Resolution") for Landscape and Lighting Assessment District No. 3 (the "District"); and

WHEREAS, the Resolution directed Public Works Staff and NBS Government Finance Group, DBA NBS, to prepare an Engineer's Report for Fiscal Year 2019/20 pursuant to the requirements of the 1972 Act. The Engineer's Report presents the plans and specifications describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements for the District for the referenced fiscal year, a diagram for the District, showing the area and properties proposed to be assessed, and an assessment of the estimated costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received; and

NOW THEREFORE, the following assessment is proposed to be authorized in order to pay the estimated costs of maintenance, operation, capital improvements and servicing of the improvements to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received. The following table summarizes the proposed assessment.

SUMMARY OF ASSESSMENT

	Fiscal Year 2019/20
Direct Costs	\$5,383,245.48
Administration Costs	193,323.00
Credits and Adjustments	<u>(1,464,645.16)</u>
Total Cost Estimate	\$4,111,923.32
Total District EDU Count	29,532.6228
Actual Assessment per EDU	\$90.19
Maximum Allowable Assessment per EDU	\$90.19
Total Amount to be Assessed*	\$2,673,105.46

*Assessment for each parcel rounded down to the nearest even cent for County tax roll purposes.

In making the assessments contained herein pursuant to the 1972 Act:

1. I have identified all parcels which will have a special benefit conferred upon them from the improvements described in the Special Benefit Section of this Engineer's Report (the "Specially Benefited Parcels"). For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in this Engineer's Report.
2. I have evaluated the costs and expenses of the improvements upon the Specially Benefited Parcels. In making such evaluation:
 - a. The proportionate special benefit derived by each Specially Benefited Parcel from the improvements was determined in relationship to the entirety of the maintenance costs of the improvements;
 - b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the improvements; and
 - c. Any general benefits from the improvements have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the order of the City Council of the City of Union City and the 1972 Act, Article XIII D of the Constitution of the State of California ("Article XIII D") and the Proposition 218 Omnibus Implementation Act ("Proposition 218"), (the 1972 Act, Article XIII D and Proposition 218 are collectively referred to as the "Assessment Law").

Marilou Ayupan, Assessment Engineer

INTRODUCTION

Reason for Assessment

Approval of the assessment covered by this Engineer's Report will generate the revenue necessary to:

Provide for the maintenance and servicing of the improvements described in this Engineer's Report. Maintenance may include but is not limited to, all of the following: the repair, removal or replacement of all or any part of any improvement, providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing or treating for disease or injury, the removal of trimming, rubbish, debris and other solid waste, the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy, gas, or other illuminating agent for any public lighting facilities or street traffic signals or for the lighting or operation of any other improvements and water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Process for Annual Assessment

The City of Union City (the "City") cannot levy and collect annual assessments within the District without complying with the procedures specified in the 1972 Act. On an annual basis, an Engineer's Report must be prepared which contains a full and detailed description of the improvements, the boundaries of the assessment district and any zones therein, and the proposed assessments upon assessable lots and parcels of land within the district.

The City Council must also adopt a resolution of intention which:

- Declares the intention of the City Council to levy and collect assessments within the assessment district for the fiscal year stated therein.
- Generally describes the existing and proposed improvements and any substantial changes proposed to be made in existing improvements.
- Refers to the assessment district by its distinctive designation and indicate the general location of the district.
- Refers to the report of the engineer, on file with the clerk, for a full and detailed description of the improvements, the boundaries of the assessment district and any zones therein, and the proposed assessments upon assessable lots and parcels of land within the district.
- Gives notice of the time and place for hearing by the City Council on the levy of the proposed assessment.
- States whether the assessment is proposed to increase from the previous year.

If the assessments are to be levied in the same or lesser amounts than the maximum assessment amount approved, the clerk shall give notice by causing the resolution of intention to be published. Any interested person may, prior to the conclusion of the hearing, file a written protest which shall state all grounds of objection. The protest shall contain a description sufficient to identify the property owned by the property owner filing the protest. During the course or upon conclusion of the hearing, the City Council may order changes in any of the matters provided in the report, including changes in the improvements, any zones within the assessment district, and the proposed diagram or the proposed assessment.

The City Council, upon conclusion of the public hearing must then adopt a resolution confirming the diagram and assessment, either as originally proposed or as changed by it. The adoption of the resolution shall constitute the levy of an assessment for the fiscal year referred to in the assessment.

If the assessment to be levied exceeds the maximum assessment amount previously approved, the City must comply with the procedures specified in Article XIII D and Proposition 218. The voters in the State of California in November 1996 added Article XIII D to the California Constitution imposing, among other requirements, the necessity for the City to conduct an assessment ballot procedure to enable the owners of each property on which assessments are proposed to be enacted or increased, the opportunity to express their support for, or opposition to the proposed assessment or increase in such assessment. The basic steps of the assessment ballot procedure are outlined below.

The City must prepare a Notice of Public Hearing ("Notice"), which describes, along with other mandated information, the reason for the proposed assessments, and to provide a date and time of a public hearing to be held on the matter. The City must also prepare an assessment ballot, which clearly gives the property owner the ability to sign and mark their assessment ballot either in favor of, or in opposition to the proposed assessment. The Notice and assessment ballot are mailed to each affected property owner within the assessment district a minimum of 45 days prior to the public hearing date as shown in the Notice. The City may also hold community meetings with the property owners to discuss the issues facing the district and to answer property owner questions directly.

After the Notice and assessment ballot are mailed, property owners are given until the close of the public hearing, stated in the Notice, to return their signed and marked assessment ballot. During the public hearing, property owners are given the opportunity to address the City Council and ask questions or voice their concerns. At the public hearing, the returned assessment ballots received prior to the close of the public hearing are tabulated, weighted by the proposed assessment amount on each property and the results are announced by the City Council.

Article XIII D provides that if, as a result of the assessment ballot proceeding, a majority protest is found to exist, the City Council shall not have the authority to levy

and collect the assessments as proposed. A majority protest exists if the assessments represented by ballots submitted in opposition exceed those submitted in favor of the assessment. All returned ballots are tabulated and weighted according to the financial obligation of each particular parcel.

If there is no majority protest as described above, the City Council may approve the proposed assessments. If there is a majority protest, as described above, the City will not levy and collect any assessments.

PLANS AND SPECIFICATIONS

The District provides for the administration, maintenance, operations, and servicing of various improvements located within the public right-of-way and dedicated easements within the boundaries of the District.

Description of the Boundaries of the District

The District is located in the City, State of California. The boundary of the District is generally described as the City boundary.

Reference is also made to the Assessment Diagram included in this Report.

Description of Improvements and Services

The improvements, which have been constructed within the District boundaries, and those which may be subsequently constructed, which will be maintained, repaired and serviced include:

- Regular maintenance, repair and replacement of all facilities within the public rights of-ways or easements which shall include, but not be limited to, the landscaping, irrigation system, signage, perimeter wall, retaining walls, trail systems, erosion control plantings and graffiti removal.
- Operation, maintenance, repairs, replacement of and power for the street lighting and signalization within the District. The City Council approved the citywide street light retrofit into energy saving induction lights in 2010 as part of the City's energy conservation measures. The said street light upgrade was \$2,022,544. The financing of the street lights upgrade work, along with other energy conservation measures came from a 15-year lease agreement with Banc of America Leasing & Capital, LLC. in 2010. Thus, there will be an annual debt payment for said upgrade work.
- Regular maintenance, repair and replacement of the street medians, landscape parkway strips, and street trees.
- Regular maintenance, repair and replacement of pedestrian pathways, within the public rights-of-ways or easements.
- Regular maintenance, repair and replacement of public parks and recreation facilities located in the District.
- Administrative services to operate the District.

Services include, but are not limited to: personnel, electrical energy, utilities such as water, materials, contractual services, grading, clearing, removal of debris, installation or construction of curbs, gutters, walls, paving, irrigation, drainage, hardscapes, trees, furnishings such as pots, bollards, tree grates, and appurtenant facilities as required

to provide an aesthetically pleasing environment throughout the District; and other items necessary for the maintenance or servicing or both including the improvements described below.

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

The following two zones are currently in the District:

- 511 Zone: This zone provides for enhanced landscape amenities including the repair and maintenance of decorative masonry sound walls surrounding and adjacent to the residential development in the area. The 511 zone is located west of Union City Boulevard in the Southwest portion of the City.
- Brookstone Zone: This zone provides for enhanced landscape amenities including the repair and maintenance of decorative masonry sound walls surrounding and adjacent to the residential development for Tract No. 6733 Brookstone.

ESTIMATE OF COSTS

The estimated costs of administration, maintenance, operations, and servicing the improvements as described in the Plans and Specifications are summarized below. Each year, as part of the assessment district levy calculation process, the costs and expenses are reviewed and the annual costs are projected for the following fiscal year.

District Budget

	Estimated 2019/20 Budget
Direct Costs	
Street Landscape Maintenance	\$1,233,138.64
Street Tree Maintenance	530,497.00
Traffic Signal and Street Lighting	848,185.94
Debt Service (Build America Bonds) Citywide Street Lights Upgrade	263,183.00
Park Maintenance Costs	2,407,070.00
Special Project/Graffiti Abatement	87,685.00
511 Zone Maintenance	11,886.12
Brookstone Zone Maintenance	1,599.78
Subtotal Direct Costs	\$5,383,245.48
Administration Costs	
Public Works/Engineering	\$11,700.00
City Streets and Grounds	181,623.00
Subtotal Administration Costs	\$193,323.00
Credits and Adjustments	
City Contribution for Local Park Benefit	(\$1,271,539.76)
City Contribution for General Park Benefit	(193,105.40)
Subtotal Credits and Adjustments	(\$1,464,645.16)
Total Costs	\$4,111,923.32
Assessment Charges	
Citywide Charges	\$2,659,745.12
511 Zone Charges	11,886.12
Brookstone Charges	1,599.78
Rounding	(125.56)
Total Net Amount to be Assessed	\$2,673,105.46
Surplus/(Shortfall)	(\$1,438,817.86)
Total District EDU Count	29,539.6228
Actual Assessment per EDU – Fiscal Year 2019/20	\$90.19
Maximum Allowable Assessment per EDU – Fiscal Year 2019/20	\$90.19

The maximum allowable assessment per EDU listed in the District budget above, is the amount which was approved in 2005/06, when the District was formed. Each year, prior to the assessments being placed on the tax roll, the City will review the budget and determine the amount needed to maintain the improvements for the upcoming fiscal year. The actual assessment per EDU will be based on the total amount of funds needed to maintain the improvements in a satisfactory and healthy condition. The actual assessment amount may be lower than the maximum allowable assessment; however, it may not exceed the maximum unless the increase is approved by the property owners in accordance with Proposition 218.

Operating Reserve

It is the intent of the City to maintain an Operating Reserve which shall not exceed the estimated costs of maintenance and servicing of the improvements prior to December 10 of the fiscal year, or when the City expects to receive its apportionment of special assessments and tax collections from the County, whichever is later. The reserve balance information for the District is as follows:

Estimated Fiscal Year Ending 6/30/19 Operating Reserve Cash Balance	\$150,144.00
Operating Reserve Contribution – Fiscal Year 2019/20	(1,438,817.86)
Operating Reserve Collection – Fiscal Year 2019/20	0.00
Estimated Fiscal Year Ending 6/30/20 Operating Reserve Cash Balance	(\$1,288,673.86)

The estimated Fiscal Year ending 6/30/19 Operating Reserve cash balance is estimated based on the available cash balance less actual expenses to date and less estimated expenses through the end of the Fiscal Year.

It should be noted that the negative balance is supplemented by the City's other funding programs, including State Gas Tax and Measure B Funds.

METHOD OF ASSESSMENT

General Information

Pursuant to the 1972 Act and Article XIII D, all parcels that have a special benefit conferred upon them as a result of the maintenance and operation of improvements and services shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance and operation of improvements. The 1972 Act, permits the establishment of assessment districts for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping improvements.

Section 22573 of the 1972 Act requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

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

The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000) [of the Streets and Highways Code, State of California]."

The 1972 Act also permits the designation of zones of benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Sec. 22547).

Article XIII D, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIII D also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

The net amount to be assessed may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels. Proposition

218, approved by the voters in November 1996, requires the City to separate general benefit from special benefit, where only special benefit is assessed.

Special Benefit

The maintenance and servicing of the improvements within the District (which are described in the Description of Services and Improvements Section of this Report) are for the benefit of the properties within the District, and as such confer a special and direct benefit to parcels within the District by:

- improving the livability, appearance, and desirability for properties within the boundaries of the District, and
- ensuring that improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties within the District, and
- providing beautification, shade and overall enhancement to properties within the District.
- increased illumination for ingress and egress, safe travel at night, improved security, protection of property and reduction of traffic accidents

The above mentioned items affect the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share. They contribute to a specific enhancement of the properties within the District. Since these improvements, including the community trails, were installed and are maintained specifically for the properties within the District; only properties within the District receive a special benefit and are assessed for said maintenance.

Park Benefit Determination

All parcels within the City benefit from the operation and maintenance of regional park facilities. The City currently maintains 34 parks in the City. Each park was determined to have 3 types of benefit: local neighborhood benefit, special citywide benefit, and general benefit. The local neighborhood benefit was that portion of the park that was determined to benefit properties in the vicinity. It was determined that certain properties have a local neighborhood benefit by having a park available in their neighborhood. General benefit was determined to be that portion of the parks being used by people outside of the City. It was also determined that all properties in the City benefit from the availability of park facilities even if they are not located nearby. This special citywide park benefit is what is being assessed to all property owners through the District.

The total amount for park maintenance is shown as \$2,407,070.00. This total amount was broken down into \$193,105.40 for general benefit and \$1,271,539.76 for local neighborhood benefit. The City will make a contribution to the District for the total of

these amounts, \$1,464,645.16. The remaining \$942,424.84 for the special citywide benefit will be assessed to all property owners in the District.

The following table shows the calculations of general, local and special citywide benefit by park:

Park Benefit Calculation

#	Park Name	Acres	Local Neighborhood Benefit	Special Citywide Benefit	General Benefit	Total Annual Costs	Local Cost	Special Citywide Costs	General Costs
1	Accinelli Park	4.10	20%	50%	30%	\$71,163.74	\$14,232.75	\$35,581.87	\$21,349.12
2	Arroyo Park	6.74	20%	75%	5%	116,986.24	23,397.25	87,739.68	5,849.31
3	Casa Verde Park	11.89	75%	25%	0%	206,374.84	154,781.13	51,593.71	0.00
4	Ceasar Chavez Park (Old Alavarado)	4.30	30%	60%	10%	74,635.14	22,390.54	44,781.08	7,463.51
5	Cerruti Park	0.27	100%	0%	0%	4,686.39	4,686.39	0.00	0.00
6	Charles F. Kennedy Park	12.30	30%	60%	10%	213,491.23	64,047.37	128,094.71	21,349.12
7	Contempo	8.17	50%	45%	5%	141,806.76	70,903.38	63,813.04	7,090.34
8	Courthouse Landing Park	0.37	100%	0%	0%	6,422.09	6,422.09	0.00	0.00
9	Decoto Plaza Park	0.47	100%	0%	0%	8,157.79	8,157.79	0.00	0.00
10	Drigon Dog Park	2.51	20%	40%	40%	43,566.09	8,713.22	17,426.44	17,426.44
11	Dry Creek Park	2.29	75%	25%	0%	39,747.55	29,810.66	9,936.89	0.00
12	Fred Castro	0.23	100%	0%	0%	3,992.11	3,992.11	0.00	0.00
13	Veterans Memorial Park	7.85	30%	60%	10%	136,252.52	40,875.76	81,751.51	13,625.25
14	Heritage Oak	0.12	100%	0%	0%	2,082.84	2,082.84	0.00	0.00
15	Mariner	4.39	80%	20%	0%	76,197.27	60,957.82	15,239.45	0.00
16	Pacific States Steel	0.32	100%	0%	0%	5,554.24	5,554.24	0.00	0.00
17	Park Ridge	0.44	100%	0%	0%	7,637.08	7,637.08	0.00	0.00
18	Pioneer	2.46	80%	20%	0%	42,698.24	34,158.59	8,539.65	0.00
19	Ponderosa Cove I	0.23	100%	0%	0%	3,992.11	3,992.11	0.00	0.00
20	Pride Rock	0.27	100%	0%	0%	4,686.39	4,686.39	0.00	0.00
21	San Andreas	5.38	80%	20%	0%	93,380.71	74,704.57	18,676.14	0.00
22	Seabreeze	7.82	40%	50%	10%	135,731.81	54,292.72	67,865.91	13,573.18
23	Seven Hills Community Garden	1.20	20%	50%	30%	20,828.41	4,165.68	10,414.21	6,248.52
24	Seven Hills	12.72	75%	25%	0%	220,781.15	165,585.86	55,195.29	0.00
25	Shorty Garcia	8.34	10%	50%	40%	144,757.45	14,475.75	72,378.73	57,902.98
26	Sugar Mill Landing	1.92	75%	15%	10%	33,325.46	24,994.10	4,998.82	3,332.55
27	Tidewater	0.61	100%	0%	0%	10,587.78	10,587.78	0.00	0.00
28	Town Estates	11.16	70%	25%	5%	193,704.22	135,592.95	48,426.06	9,685.21
29	Union Landing Park	0.85	50%	40%	10%	14,753.46	7,376.73	5,901.38	1,475.35
30	William Cann Civic Center Park	6.92	40%	55%	5%	120,110.50	48,044.20	66,060.78	6,005.53
31	William Cann Memorial Park	9.22	70%	30%	0%	160,031.62	112,022.13	48,009.49	0.00
32	Willow Park	0.84	95%	0%	5%	14,579.89	13,850.90	0.00	728.99
33	Windflower Park	0.18	100%	0%	0%	3,124.26	3,124.26	0.00	0.00
34	Liberty Park	1.80	100%	0%	0%	31,242.62	31,242.62	0.00	0.00
		138.68				\$2,407,070.00	\$1,271,539.76	\$942,424.84	\$193,105.40

General Benefit

In addition to the special benefits received by parcels within the District, there are derivative general benefits that are conferred on parcels outside the boundaries of the District which include:

- the control of dust and insect infestations, and
- the visual enhancement of the area to persons or vehicles that may travel through the District.

However, it has been determined that these benefits are derivative and do not provide a direct benefit to parcels outside of the district that are not being assessed.

Method of Assessment Spread

The total operation, maintenance and servicing cost for the landscaping, street lighting and park improvements are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices.

Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final charges must be assigned by Assessor's Parcel Number. If assessments were to be spread by parcel, not considering land use, this would not be equitable, because a single-family parcel ("SFR") would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, as previously stated, the total assessment costs are spread to each parcel of land based on the benefit received by each particular parcel. To assess special benefit appropriately, it is necessary to relate the different type of parcel improvements to each other. The Equivalent Dwelling Unit ("EDU") method of apportionment uses the single family home as the basic unit of assessment.

Special benefit received by residential property is determined by the type of residential land use. Unit information is based on City records since the County does not provide unit counts in excess of four. The single family residential parcel has been selected as the basic unit for calculation of assessments since it represents approximately 90% of the parcels in the City. Therefore, the single family residential parcel is defined as one (1) EDU. EDUs are assigned to other residential land uses in proportion to the number of dwelling units on each parcel. EDUs are assigned to institutional land uses in proportion to their respective benefit received.

The following table lists the Equivalent Dwelling Units and corresponding Assessment Rates for various residential and institutional land uses within the District:

Land Use Codes	Land Use Description	Equivalent Dwelling Units	Assessment Rate
110, 180, 190, 510	Single Family Residential	1.00	\$90.19
730	Condominium	0.75	67.64
120	SFR + Apartment	1.75	157.83
130	SFR + Commercial	2.00	180.38
140	SFR + Industrial	2.00	180.38
150	Planned Townhouse	0.75	67.64
170	SFR Converted to Boarding House	1.25	112.74
080, 090, 100	Vacant Residential Lot	0.5	45.10
700	Vacant 5 or more Units	1.25	112.74
220, 250	Two Units	1.75	157.83
230	Three Units	2.5	225.48
240	Four Units	3.25	293.12
210, 260, 270, 280, 290, 71, 72, 73, 74, 75, 76, 77, 78, 79	Multi-Family Residential	5 to 20 units = $(0.50 \times \text{units}) + 1.00 + 0.25$ 21 to 50 units = EDU for 20 units + $(0.33 \times \text{units} - 20)$ 51 to 100 units = EDU for 50 units + $(0.25 \times \text{units} - 50)$ 100+ units = EDU for 100 units + $(0.20 \times \text{units} - 100)$	
640	School	4.00	360.76
650	Cemeteries	3.00	270.57
660	Churches	3.00	270.57
680	Lodge Halls, Clubs	3.00	270.57
870	Nursing Homes	1 EDU per 10,000 sq ft (minimum 2 EDU)	

A methodology has been developed to calculate the EDU's for non-residential parcels based upon the building size. The factor used to assign EDU's to commercial, industrial and other nonresidential properties based upon the average single family 1,200 square foot residence. A 1,200 square foot commercial building is assessed the same as a single residence, \$90.19 or \$0.0751 per square foot. If building square footage is not available an average of 6,280 square feet per acre will be used. Industrial property is determined to benefit approximately 25% less than commercial due to the more intensive use of commercial buildings. In addition, larger industrial complexes over 170,000 square feet would not benefit from the District improvements at a proportionally higher rate than smaller complexes. Therefore, the relationship results in an industrial assessment factor of 0.75 for each 1,200 square feet or \$0.0563 per square foot up to a maximum of 170,000 square feet or \$9,571. If building square footage is not available an average of 14,165 square feet per Acre for will be used.

Vacant Commercial and Industrial property will be assessed in a similar manner as vacant residential and will receive 0.5 benefit units per parcel.

Property designated as Government owned property will be assessed at the same rate as Industrial. Vacant government parcels will be assessed at the same rate as vacant commercial and industrial property and will receive 0.5 benefit units per parcel.

Exempted from the assessment would be the areas of all public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, all easements and rights-of-ways, all public parks, greenbelts, common areas and parkways and all other public property designated open space.

In instances where a single property owner's building, either residential or nonresidential, is located upon a legal lot bisected by Alameda County Tax Rate area lines creating two or more Assessor Parcel Numbers, the assessment shall be calculated on the entire lot as if it were one parcel. In cases where a single property owner has buildings on contiguous parcels that were not created by Alameda County Tax Rate area lines the assessment will be calculated in the normal manner on each parcel.

Zone Classification

Parcels within zones of benefit pay the City-wide assessment the same as other parcels in the City and an additional assessment amount for the additional services these parcels receive. Currently two special zones exist in the District and all parcels within each zone receive similar special benefits and are therefore assessed equal amounts within each zone.

511 Zone: Services provided in this zone not common to the District include enhanced landscape amenities including the repair and maintenance of decorative masonry sound walls surrounding and adjacent to the residential development in the area. The cost for these services and maintenance of improvements is \$11,886.12 which is divided equally among 964 developed parcels in the zone. The assessment is an additional \$12.33 per parcel.

Brookstone (Tract No. 6733) Zone: Services provided in this zone not common to the District include the repair and maintenance of decorative sound walls located adjacent to Alvarado-Niles Road and enhanced landscaping in and around the sound walls and homes. The cost for these services and maintenance of improvements is \$1,599.78 which is divided equally among the 182 parcels in the zone. The assessment is an additional \$8.79 per parcel.

ASSESSMENT DIAGRAM


An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor of the County Alameda, at the time this report was prepared, and are incorporated by reference herein and made part of this Engineer's Report.

ASSESSMENT DIAGRAM
CITYWIDE LANDSCAPE AND LIGHTING MAINTENANCE
DISTRICT NO. 3
CITY OF UNION CITY, COUNTY OF ALAMEDA
STATE OF CALIFORNIA



----- District Boundary

 Brookstone Benefit Zone

 511 Benefit Zone

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF UNION CITY, COUNTY OF ALAMEDA, STATE OF CALIFORNIA THIS _____ DAY OF _____, 2005.

CITY CLERK _____ OF UNION CITY
RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF UNION CITY, COUNTY OF ALAMEDA, STATE OF CALIFORNIA THIS _____ DAY OF _____, 2005.

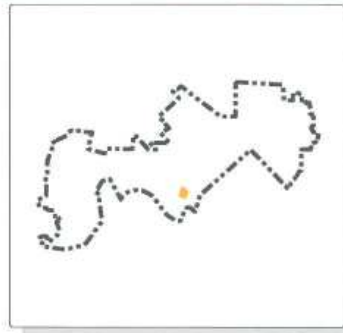
CITY ENGINEER _____ OF THE CITY OF UNION CITY
AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF UNION CITY, COUNTY OF ALAMEDA, STATE OF CALIFORNIA, ON THE _____ DAY OF _____, 2005, FOR THE PURPOSES OF LANDSCAPE AND LIGHTING MAINTENANCE. THE ASSESSMENT WAS LEVIED ON THE _____ DAY OF _____, 2005. REFERENCE IS HEREBY MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE CITY ENGINEER FOR THE EXACT ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

FILED THIS _____ DAY OF _____, 2005, AT THE HOUR OF _____ O'CLOCK
IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA.

COUNTY RECORDER _____ OF THE COUNTY OF ALAMEDA



BROOKSTONE BENEFIT ZONE

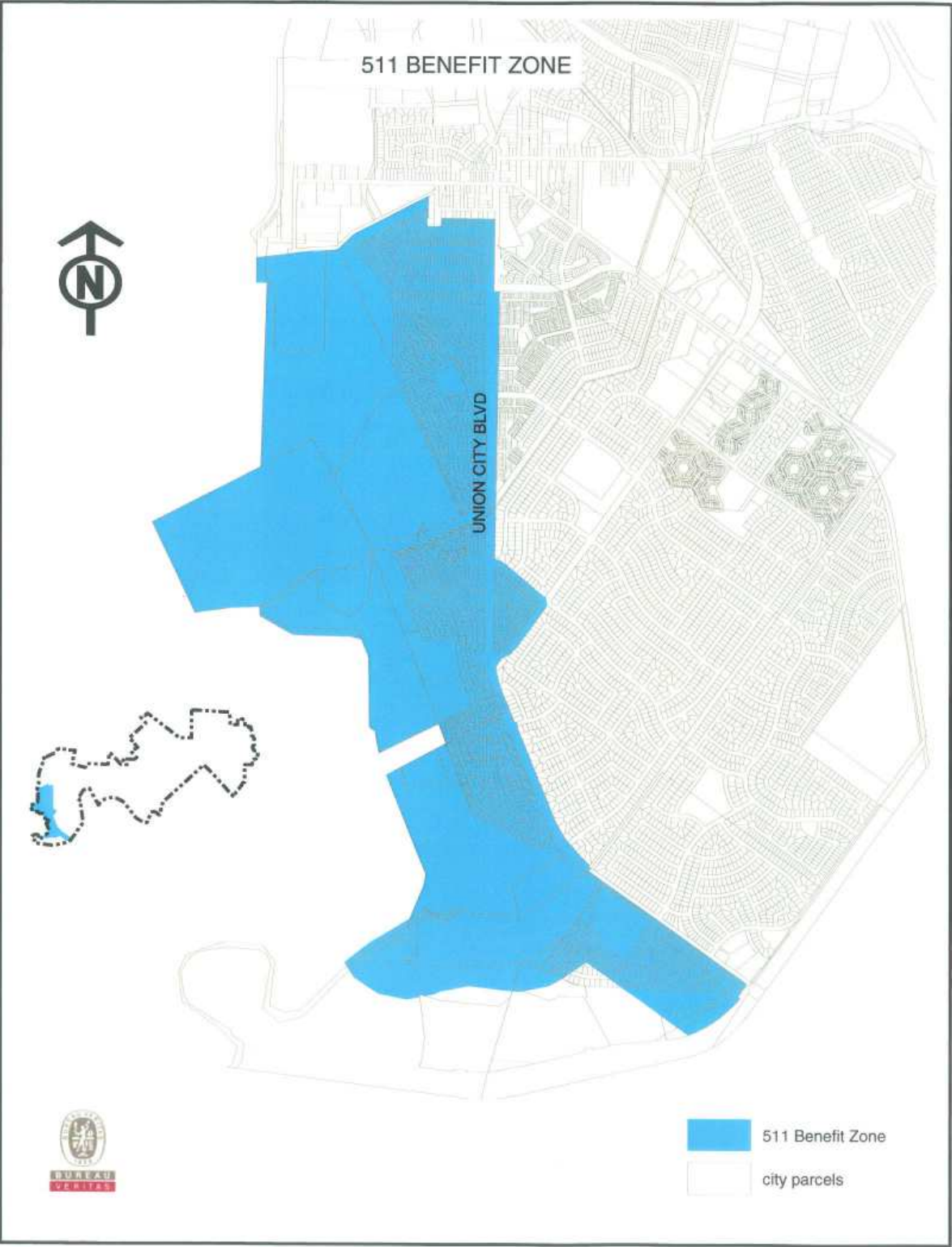


UNION SQ

ALVARADO NILES RD



- Brookstone Benefit Zone
- city parcels



ASSESSMENT ROLL

The assessment roll is a listing of the assessment for Fiscal Year 2019/20 apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor of the County of Alameda. The assessment roll for Fiscal Year 2019/20 is listed on the following pages.