

70

**RECORDED AT REQUEST OF:**  
City of Richmond City Clerk  
For Lien Release Call: (510) 621-1283

**WHEN RECORDED MAIL TO:**  
City of Richmond  
City Clerk's Office  
450 Civic Center Plaza, Suite 300  
Richmond, CA 94804

**NO RECORDING FEE PURSUANT TO  
GOVERNMENT CODE SECTION 27383**



CONTRA COSTA Co Recorder Office  
KRISTIN B. CONNELLY, Clerk-Recorder  
**DOC - 2023-0078926**  
Wednesday, Aug 16, 2023 12:07:09



**Total Paid: \$0.00**

**Receipt#: 202300070827**

0000 - Public

185 / WINDOW2 / 1-70

**DOCUMENT TITLE**

**RESOLUTION NO. 84-23**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RICHMOND,  
CALIFORNIA, APPROVING THE ENGINEER'S REPORT AND ORDERING THE  
LEVY AND COLLECTION OF ASSESSMENTS IN THE HILLTOP LANDSCAPE  
MAINTENANCE DISTRICT FOR FISCAL YEAR 2023-2024**

***CALL (510) 620-6741 WITH QUESTIONS CONCERNING THIS LEVY***

**RESOLUTION NO. 84-23**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RICHMOND,  
CALIFORNIA, APPROVING THE ENGINEER'S REPORT AND ORDERING THE  
LEVY AND COLLECTION OF ASSESSMENTS IN THE HILLTOP LANDSCAPE  
MAINTENANCE DISTRICT FOR FISCAL YEAR 2023-2024**

---

**WHEREAS**, the Hilltop Landscape Maintenance District was established in 1986 to provide landscaping and lighting improvements and maintenance in an area in the northeastern portion of the City of Richmond generally adjacent to the I-80 freeway, north of the City of San Pablo, and extending west to the Richmond Country Club and north to the border with unincorporated lands within Contra Costa County; and

**WHEREAS**, on June 23, 1998, by Resolution No. 91-98 the City Council of the City of Richmond approved a maximum amount of individual maintenance assessments that may be levied by the City Council in the Hilltop Landscape Maintenance District (the "HLMD" or "District") in future fiscal years and approved the index by which the stated maximum amount of individual assessments may be increased; and

**WHEREAS**, on March 7, 2023, the City Council ordered preparation of an Engineer's Report for Fiscal Year 2023-2024 regarding proposed improvements and costs of improvements for the HLMD; and

**WHEREAS**, the Engineer has prepared the Engineer's Final Annual Levy Report Hilltop Landscape Maintenance District Fiscal Year 2023-2024 ("Engineer's Report") which describes existing and proposed improvements and substantial changes to be made to existing improvements within the HLMD, and which estimates the costs of such improvements; and

**WHEREAS**, the City has reviewed the Engineer's Report on file with the City Clerk's Office at Richmond City Hall at 450 Civic Center Plaza in the City of Richmond and determined that in order to pay the costs of proposed improvements for Fiscal Year 2023-2024 the City would have to increase District assessments from those levied in Fiscal Year 2022-2023 by an inflation rate of 3%, as permitted under Resolution 91-98.

**WHEREAS**, on June 20, 2023, the City Council approved the preliminary Engineer's Report on file with the City Clerk's Office, declared its intention to levy and collect assessments in the Hilltop Landscape Maintenance District for Fiscal Year 2023-2024, proposed to increase District assessments from those levied in Fiscal Year 2022-2023 under the maximum amount permissible under Resolution 91-98, and further resolved to conduct a hearing on the levy of the proposed assessment at a regular meeting of the Richmond City Council to be held at 6:30 p.m. on July 11, 2023.

**WHEREAS**, the City Council conducted a duly noticed public hearing on July 11, 2023, on the proposal to increase District assessments from those levied in Fiscal Year 2022-2023 under the maximum amount permissible under Resolution 91-98,

**NOW THEREFORE THE CITY COUNCIL** of the City of Richmond does hereby approve the Engineer's Report and the increase in District assessments from those levied in Fiscal Year 2022-2023 in accordance with the Engineer's Report and under the maximum amount permissible under Resolution 91-98 and does hereby approve the levy and collection of assessments in the Hilltop Landscape Maintenance District for Fiscal Year 2023-2024.

**BE IT FURTHER RESOLVED** that the City Clerk is hereby directed to record this resolution, together with Exhibit A as may be amended, with the office of the County Recorder of Contra Costa County, California.

\*\*\*\*\*

I certify that the foregoing resolution was passed and adopted by the City Council of the City of Richmond at a regular meeting thereof held on July 11, 2023, by the following vote:

AYES: Councilmembers Bana, Jimenez, Robinson, Zepeda, Willis,  
Vice Mayor McLaughlin, and Mayor Martinez.

NOES: None.

ABSTENTIONS: None.

ABSENT: None.

PAMELA CHRISTIAN  
CLERK OF THE CITY OF RICHMOND  
(SEAL)

Approved:

EDUARDO MARTINEZ  
Mayor

Approved as to form:

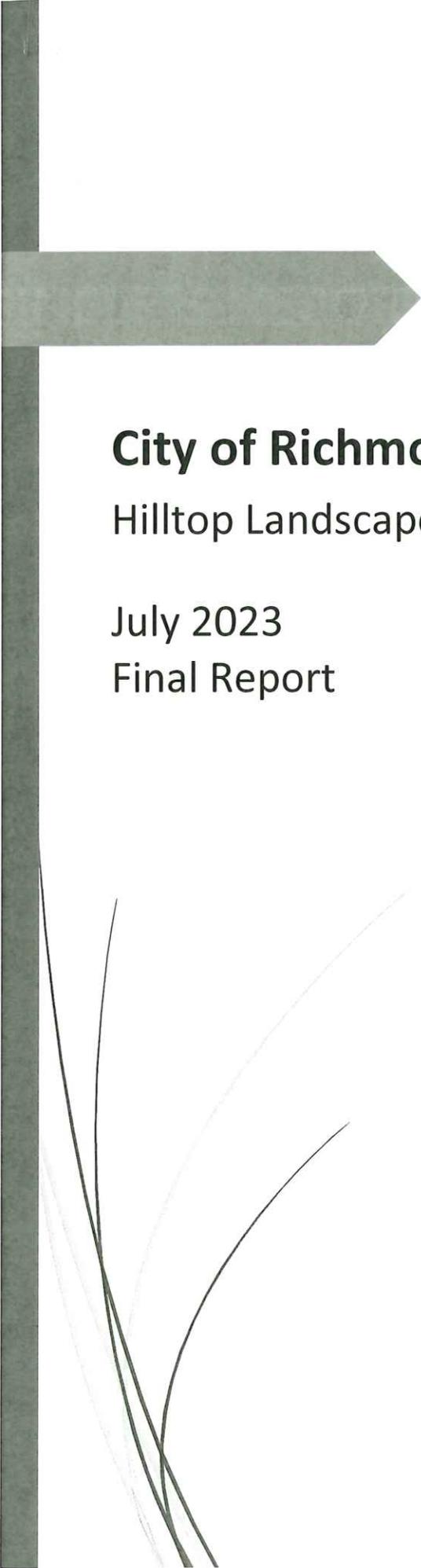
DAVE ALESHIRE  
City Attorney



State of California                    }  
County of Contra Costa                } : ss.  
City of Richmond                        }

I certify that the foregoing is a true copy of **Resolution No. 84-23**, finally passed and adopted by the City Council of the City of Richmond at a regular meeting held on July 11, 2023.

*Pamela Christian*  
Pamela Christian, Clerk of the City of Richmond



# ENGINEER'S REPORT

**City of Richmond**

Hilltop Landscape Maintenance District

July 2023

Final Report

Engineer of Work:



**SCI Consulting Group**  
Public Finance Consulting Services

4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

**AFFIDAVIT**

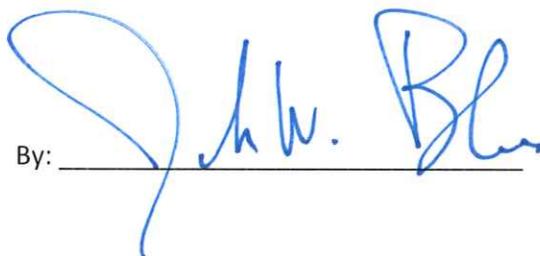
---

**Hilltop Landscape Maintenance District  
City of Richmond, County of Contra Costa, State of California**

This Report and the enclosed descriptions, budget and assessment diagram outline the plans and specifications for the Hilltop Landscape Maintenance District and establishment of the proposed assessments for each lot, parcel, and subdivision of land within said District commencing in Fiscal Year 2023/2024. Reference is hereby made to the Contra Costa County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 11th day of July, 2023.

SCI Consulting Group  
Assessment Engineer (On Behalf of the City of Richmond)

By: 

John W. Bliss, License No. C52091

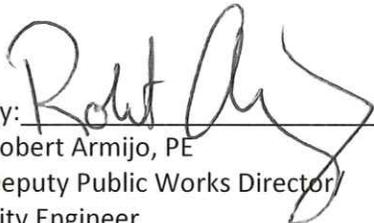


**CERTIFICATES**


---

The undersigned respectfully submits the enclosed Engineer's Report as directed by the Richmond City Council pursuant to the provisions of Article XIID, Section 4 of the California Constitution, and Section 12.60.240 of the Richmond Municipal Code. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

Dated: July 24, 2023

By:   
 Robert Armijo, PE  
 Deputy Public Works Director  
 City Engineer  
 City of Richmond, California

I HEREBY CERTIFY that the enclosed Engineer's Report, including the Assessment Roll and Assessment Diagram thereto attached was filed with me on the 4<sup>th</sup> day of August, 2023.

By:   
 Pamela Christian, City Clerk  
 City of Richmond, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached was approved and confirmed by the City Council, on the 11<sup>th</sup> day of July, 2023.

By:   
 Pamela Christian, City Clerk  
 City of Richmond, California

I HEREBY CERTIFY that the enclosed Engineer's Report, including the Assessment Roll and Assessment Diagram thereto attached was filed with the County Auditor of the County of Contra Costa on the 8<sup>th</sup> day of August, 2023.

By:   
 Pamela Christian, City Clerk  
 City of Richmond, California

**CITY OF RICHMOND**

---

---

**City Council**

Eduardo Martinez – Mayor

Soheila Bana – Councilmember (District 4)

Claudia Jimenez - Councilmember (District 6)

Gayle McLaughlin - Vice Mayor (District 5)

Doria Robinson - Councilmember (District 3)

Melvin Willis - Councilmember (District 1)

Cesar Zepeda - Councilmember (District 2)

---

**Clerk of the Council**

Pamela Christian

---

**City Manager**

Shasa Curl

---

**City Attorney**

Dave Aleshire

---

**Department of Public Works**

Daniel Chavarria, P.E., Director

---

**Engineer of Work**

SCI Consulting Group

## Table of Contents

<b>Introduction.....</b>	<b>7</b>
Overview .....	7
Benefit Zones Introduction .....	8
Legal Analysis.....	8
<b>Plans &amp; Specifications .....</b>	<b>13</b>
Introduction .....	13
Description of Improvements.....	13
<b>Fiscal Year 2023-24 Estimate of Cost and Budget .....</b>	<b>17</b>
Approach .....	17
<b>Method of Assessment Apportionment.....</b>	<b>20</b>
Method of Apportionment .....	20
Approach .....	21
Discussion of Benefit .....	21
Special Benefits.....	23
Quantification and Separation of General Benefits .....	25
Determination of Special Benefits and Assessment Within Each Zone.....	27
Determination of Apportionment of Special Benefit and Assessment .....	30
Annual Cost Indexing .....	36
Appeals of Assessments Levied to Property.....	36
Assessment Funds Must Be Expended Within the Improvement District Area .....	37
Oversight, Annual Review and Accountability.....	37
<b>Assessment.....</b>	<b>38</b>
<b>Assessment Diagram.....</b>	<b>40</b>
<b>Assessment Roll .....</b>	<b>41</b>

## List of Tables

Table 1 – Projected Annual Direct Maintenance Costs.....	17
Table 2 – Projected Annual Administration Costs.....	18
Table 3 – Projected Annual Repairs and Rehabilitation Costs .....	18
Table 4 – Projected Annual Gateway and Signage Loan Payment Costs .....	18
Table 5 – Projected Annual Levy Adjustment Costs.....	19
Table 6 – Summary of Maintenance Costs Assigned to Assessment .....	19
Table 7 – Quantification and Separation of General Benefit .....	26
Table 8 – Net Assessment to Zone 1 .....	28
Table 9 – Net Assessment to Zone 2 .....	29
Table 10 – Net Assessment to Zone 3 .....	29
Table 11 – Zone 1 Costs, Special Benefit costs and Determination of Rates .....	33
Table 12 – Zone 2 Costs, Special Benefit Costs and Determination of Rates .....	34
Table 13 – Zone 3 Costs, Special Benefit Costs and Determination of Rates .....	35
Table 14 – Rate Summary Table.....	36
Table 15 – Assessment Summary Table – Net Amount to Assessment.....	38
Table 16 – Hilltop LMD Assessment Diagram .....	40

## Introduction

### Overview

The City of Richmond's Hilltop Landscape Maintenance District ("Hilltop LMD" or the "District") provide maintenance and servicing of landscaping along public streets and in easements and public right of ways immediately adjacent to and within the District, including general landscaping, street trees, play lots, recreational parks, open space, trail and wetlands) The District is located in other northern portion of Richmond, and includes commercial industrial, vacant and residential parcels in the vicinity of The Shops at Hilltop (also known as the "The Hilltop Mall") and the Richmond County Club. The maintenance and servicing of landscaping improvements are primarily associated with Hilltop Drive, Blume Drive, Hilltop Mall Road, Magazine Street, Hilltop Lake Park Open Space, Lake Drain Pumping Systems, Richmond Parkway North Open Space, San Pablo Lake Drain Pumping systems, Richmond Parkway North Open Space, San Pablo Avenue, Richmond I-80 Interchange, Industrial Park Open Space, and Atlas Drive (West).

To ensure the proper flow of funds for the ongoing operation, maintenance, and servicing of improvements that were constructed as a condition of development within various subdivisions, the City Council, through the Landscaping and Lighting Act of 1972 (1972 Act), formed the Hilltop Landscape Maintenance District. The 1972 Act also permits the creation of benefit zones 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). Therefore, because there are varying degrees of benefit within the various subdivisions, the City Council established three benefit zones.

The Hilltop Landscape Maintenance District was originally established in 1986 by the City Council and was reauthorized, based on the requirements of Proposition 218, on June 23, 1998 by Resolution No. 91-98.

Beginning in 2018-19, SCI Consulting Group assumed the role of Assessment Engineer for the Hilltop LMD. SCI conducted a parcel audit to confirm boundaries, parcels, rates, assessment and other attributes with the District, and made recommendations and minor adjustments. Also, SCI reviewed the previous Engineer's Report made adjustments and improvements on approach and content, and drafted this document.

## Benefit Zones Introduction

The District is divided into three distinct geographic benefit zones, referred to as Zone 1, Zone 2 and Zone 3. Each benefit zone has a separate budget pertaining to its respective improvements being maintained, but share some administrative resources for the preparation of the Engineer's Report, Council Reports, Resolutions, etc.

### Zone 1

Includes: Hilltop Mall Road and adjoining streets; Blume Drive; Auto Plaza; Richmond Parkway; Hilltop Plaza; the Summit and Bay View Apartment complex; Lakeside Drive Residential Area; and the Lakeside Drive Industrial Area. This zone includes approximately 99 parcels.

### Zone 2

Includes: Richmond Parkway West Residential/Commercial Area. This zone includes approximately 1,162 parcels.

### Zone 3

Includes: Atlas Road Industrial Area. This zone includes approximately 22 parcels.

## Legal Analysis

### **Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority**

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218 which was approved by California voters in 1996. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

This Engineer's Report and the process used to establish the continuation of the assessments for fiscal year 2023-24 are consistent with the *SVTA* decision and with the requirements of Article XIII C and XIII D of the California Constitution based on the following factors:

1. The District is drawn to include the entire City; although only parcels deriving special benefits are included in the assessment rolls. Thus, zones of benefit are not required and the assessment revenue derived from real property in the District is expended only on the Improvements in the District.
2. The Improvements which are constructed and maintained with assessment proceeds in the District are located in close proximity to the real property subject to the assessment. The Improvements provide landscaping and other services to the residents of such assessed property. The proximity of the Improvements to the assessed parcels provides a special benefit to the parcel being assessed pursuant to the factors outlined by the Supreme Court in that decision.
3. Due to their proximity to the assessed parcels, the Improvements financed with assessment revenues in the District benefit the properties in that District in a manner different in kind from the benefit that other parcels of real property in the City derive from such Improvements, and the benefits conferred on such property in the District are more extensive than a general increase in property values.
4. The assessments paid in the District are proportional to the special benefit that each parcel within that Assessment District receives from the Improvements because:
  - a. The specific landscaping Improvements and maintenance and utility costs thereof in the District are specified in this Report; and
  - b. Such Improvement and maintenance costs in the District are allocated among different types of property located within the District, and equally among those properties which have similar characteristics, such as single-family residential parcels, multi-family residential parcels, commercial parcels, industrial parcels, etc.

---

**Dahms v. Downtown Pomona Property** (2009) 174 Cal. App. 4<sup>th</sup> 708

In *Dahms v. Downtown Pomona Property* ("*Dahms*") the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

---

**Bonander v. Town of Tiburon** (2009) 180 Cal. App. 4<sup>th</sup> 103

*Bonander v. Town of Tiburon* (“*Bonander*”), the 1<sup>st</sup> District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

---

**Beutz v. County of Riverside** (2010) 184 Cal. App. 4<sup>th</sup> 1516

*Steven Beutz v. County of Riverside* (“*Beutz*”) the Court overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

---

**Golden Hill Neighborhood Association v. City of San Diego** (2011) 199 Cal. App. 4<sup>th</sup> 416

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

---

**Compliance with Current Law**

This Engineer’s Report is consistent with the SVTA decision and with the requirements of Article XIII C and XIII D of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the District and such special benefits provide a direct advantage to property in the District that is not enjoyed by the public at large or other property.

This Engineer's Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and Services proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

---

### **Impact of Recent Proposition 218 Decisions**

This Engineer's Report is consistent with the SVTA vs. SCCOSA, Dahms, Bonander – Beutz and Greater Golden Hill decisions and with the requirements of Article XIIC and XIID of the California Constitution based on the following factors:

1. The assessment revenue derived from real property in each assessment District within the City of Richmond is extended only on specific landscaping and other improvements and/or maintenance and servicing of those improvements in that assessment district
2. The use of various assessment districts ensures that the landscaping and other improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the assessment district.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each assessment district benefits the properties in that assessment district in a manner different in kind from the benefit that other parcels of real property in the City of Richmond derive from such improvements, and the benefits conferred on such property in each assessment district are more extensive and direct than a general increase in property values.
4. The assessments paid in each assessment district are proportional to the special benefit that each parcel within that assessment district receives from such improvements and the maintenance thereof because:
  - a. The specific landscaping and other improvements and maintenance and utility costs thereof in each assessment district and the costs thereof are specified in this Engineer's Report; and

- b. Such improvement and maintenance costs in each assessment district are allocated among different types of property located within each assessment district, and equally among those properties which have similar characteristics and receive similar special benefits.

There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

## Plans & Specifications

### Introduction

As required by the Landscaping and Lighting Act of 1972, the annual Engineer's Report includes: (1) a description of the improvements to be operated, maintained and serviced, (2) an estimated budget, and (3) a listing of the proposed assessment amount for each assessable lot or parcel.

The improvements consist of the maintenance, servicing, installation, and construction of landscaping on public streets and in easements and public right of ways immediately adjacent to and within the District. Historically, developers of the various properties within the District have installed most of the improvements, as a condition of development approval.

### Description of Improvements

The improvements consist of the construction, operation, maintenance, rehabilitation, and servicing of landscaping, and appurtenant (pertaining to something that attaches) facilities including but not limited to; personnel, utilities such as water, materials, contractual services, and other items necessary for the satisfactory operation of these services and facilities as described below, verbatim, from the existing Engineer's Report.

1. Landscape maintenance within the right of way and medians including: watering, pruning, staking and guying, weeding, providing insect and disease control, fertilizing, repairing irrigation systems and appurtenances, and replacement of missing or dying plants and trees as budget permits in these areas:

- Street trees along both sides of Auto Plaza, Research Dr., Lakeside Dr., Shane Dr., Robert H. Miller Dr., Hillview Dr., Klose Way, Garrity Way, and Blume Dr.
- Street trees along the outside edge of Hilltop Mall Road.
- Street trees and landscaping in the area along the northerly side of Hilltop Dr. from the back of the curb to the adjacent property line fence.
- Street trees and Landscaping in median islands in the areas along both sides of Atlas Road and Richmond Parkway from Giant Highway to I-80.
- Landscaping in the Parkway Transit Center at Richmond Parkway and I-80.

- Landscaping and the lake in Hilltop Lake Park and adjacent open space, including increased management of the lake involving drainage and watershed management.
2. Maintaining directional and entrance signs, as funds are available.
  3. Providing at least one person with vehicle and equipment for general cleanup and litter control.
  4. Eliminating graffiti from all public sound walls, retaining walls, signs, equipment cabinets and appurtenances, and other facilities within public property and rights-of-way.
  5. Maintaining the public sound walls along San Pablo Ave. from Richmond Parkway to Hilltop Dr. and along the north side of Richmond Parkway from I-80 to Giant Highway.
  6. Maintaining existing and future sculptures within the District.

The specific maintenance services to be performed are directed by the City of Richmond Parks & Landscaping Superintendent as Administrator for the District. The improvements, are generally shown on the planting and irrigation plans for the Atlas Road West, Atlas Road & Blume Drive Extension, Richmond Parkway between Giant Highway and San Pablo Avenue. The improvements in Zone 2 are generally shown on the Residential Development plans. These plans are available for inspection in the office of the City Engineer and have been incorporated into this report by reference.

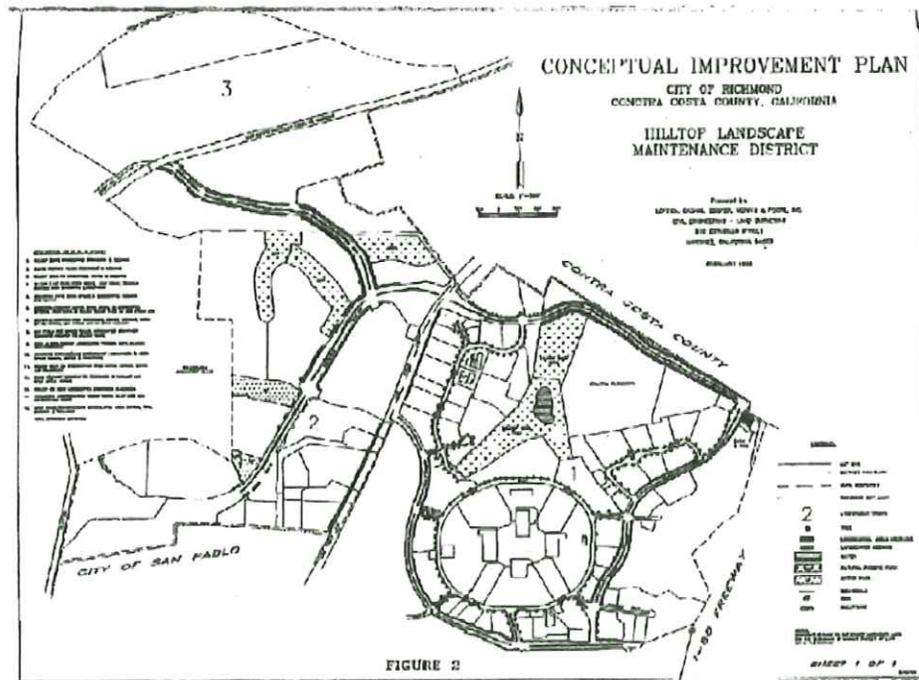
The maintenance, operation, and servicing of District improvements is contingent on the availability of funding and, as directed by the City of Richmond Public Works Director and the Hilltop District Homeowners & Stakeholders Association (the "Association") ([www.hdhsa.com](http://www.hdhsa.com)), generally includes (i) the regular scheduled maintenance, and (ii) the repair and rehabilitation, replacement of damaged equipment, as well as the repair or renovation of facilities associated with the District.

The Association is also the advisory committee established to review services in the District, in order to (i) provide the District's Administrator with input on funded Improvements, facility replacements, and rehabilitations, (ii) identify areas in the District that may need additional attention, and (iii) provide recommendations on priority of Improvements based on the available District revenues above and beyond the regular operations and maintenance budget. Importantly, Committee members are not precluded from assuming roles in a Hilltop Business Association or other similar non-profit organization, or to facilitate erection of pylon monument displays or other promotional activities that may be beneficial to the District, the City, and Hilltop business community.

Commencing in FY 2015-2016, the Association has made these requests to the City:

1. Any maintenance of District Improvements, especially those Improvements that provide 100% special benefit to the property owners in the District, will proceed uninterrupted by changes in the City's General Fund that would cause periodic hiring freezes and budget cuts;
2. The City will (i) track any District resources (funded through the assessment) utilized by the City for non-District purposes, and (ii) create a special budget line item to capture any repayments of assessment funds to the District;
3. The City will provide a cost breakdown, year-to-date budget, and payroll report monthly;
4. The City will create a budget for all expenses in the District, and the budget will explain specific purchases and the associated cost of such purchases.

Conceptual Improvement Plan



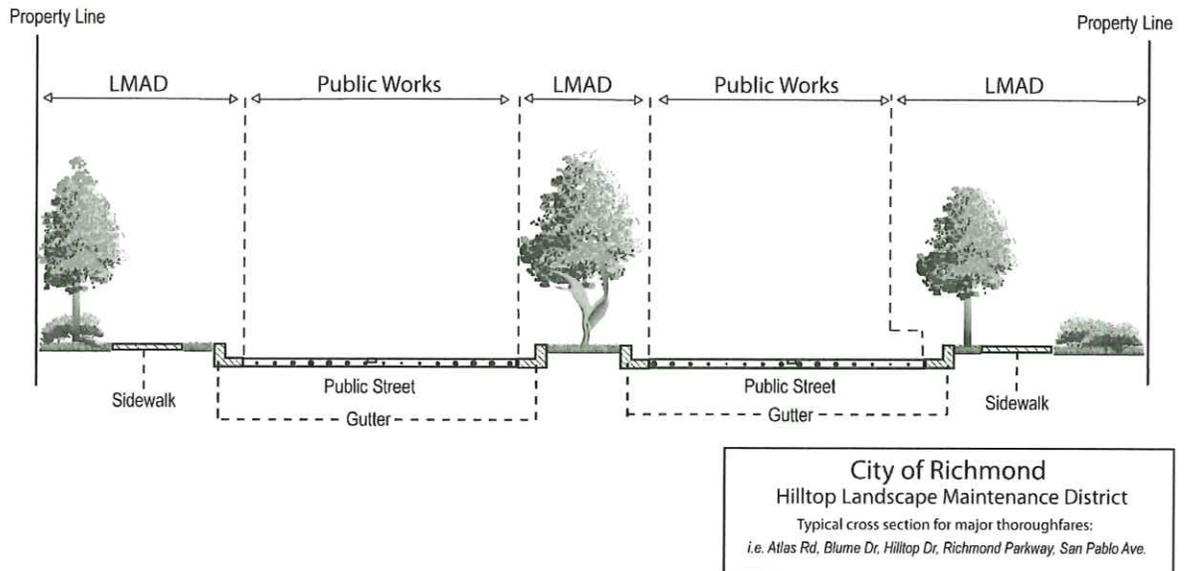
Special Note on the Hilltop Drive sound wall (added in 2020-21)

Within the Boundaries of the Hilltop LMAD, there is an existing sound wall which runs along the property line on the south side of Hilltop Drive stretching from Moyers Drive westward to Robert Miller Drive. There is a gap at Shane Drive. The portion of the sound wall between Moyers Drive and where the wall is set back between the West County Wastewater District building and residential parcel along McKenzie Drive (approx. 600' from Robert Miller Drive) is maintained by a combined effort of private owners, the City of Richmond, and LMAD. The routine maintenance on the south side of the wall is the responsibility of the individual residential property owners. The routine maintenance on the north side of the wall has been the responsibility of the LMAD. Any catastrophic failures or issues have been the responsibility of the City of Richmond. In the future, non-routine issues will be evaluated on case-by-case basis and will be the responsibility of the appropriate party or parties.

A typical cross section for major thoroughfares within the Hilltop District indicating maintenance and operation responsibilities is shown below.

Typical Cross Section

Figure 1



## Fiscal Year 2023-24 Estimate of Cost and Budget

### Approach

Overall costs for the annual maintenance and servicing of the District estimated each year as the eligible special benefit portion of the sum of costs from:

- Direct Maintenance
- Annual Administration
- Repairs and Rehabilitation
- Gateway and Signage Loans
- Levy Adjustments

The City has established a special fund for the revenues and expenditures of the District. Except for when funds are being accumulated for future capital improvements and operating reserves, any balance remaining as of July 1 must be carried over to the next fiscal year.

Each of these annual cost components are summarized in detail in tables 1 through 5, below, and are summarized in Table 6.

The table below details the projected annual direct maintenance costs including salaries and benefits, utilities, equipment rentals, materials and miscellaneous supplies.

**Table 1 – Projected Annual Direct Maintenance Costs**

Item Description	Zone 1 Cost Estimate	Zone 2 Cost Estimate	Zone 3 Cost Estimate	Total Maintenance Cost
Direct Maintenance (incl. Operating Expenses)	\$522,756	\$432,242	\$88,521	\$1,043,520
Utilities Charges	\$37,007	\$45,303	\$5,690	\$88,000
Equipment Rentals	\$2,116	\$2,561	\$322	\$5,000
Park Materials & Miscellaneous	\$58,033	\$70,957	\$8,909	\$137,900
<b>Total<sup>1</sup></b>	<b>\$619,913</b>	<b>\$551,064</b>	<b>\$103,443</b>	<b>\$1,274,420</b>
<i>Less adjustment towards general benefit<sup>2</sup></i>	<i>(\$24,224)</i>	<i>(\$54,860)</i>	<i>(\$2,453)</i>	
<b>Total Amount to Assessment (in Table 15)<sup>3</sup></b>	<b>\$595,689</b>	<b>\$496,204</b>	<b>\$100,989</b>	<b>\$1,192,882</b>

Note:

1.) The total Annual Direct Maintenance Costs

- 2.) Adjustment contribution for this fiscal year made by City to balance actual staffing costs shortfall. This contribution is eligible to pay for general benefits
- 3.) Actual adjusted staffing costs charged to assessment
- The table below details the projected annual administration costs including professional services, city and county administration costs, and corporate yard fees.

**Table 2 – Projected Annual Administration Costs**

Item Description	Zone 1 Cost Estimate	Zone 2 Cost Estimate	Zone 3 Cost Estimate	Total Administration Cost
Professional Services	\$2,986	\$36,386	\$628	\$40,000
City Administration	\$52,537	\$27,219	\$8,704	\$88,461
County Administration	\$535	\$655	\$82	\$1,272
Corporate Yard Leasing Fee	\$5,623	\$6,243	\$865	\$12,731
<b>Total</b>	<b>\$61,681</b>	<b>\$70,503</b>	<b>\$10,279</b>	<b>\$142,464</b>

The table below details the projected annual repair and rehabilitation costs.

**Table 3 – Projected Annual Repairs and Rehabilitation Costs**

Item Description	Zone 1 Cost Estimate	Zone 2 Cost Estimate	Zone 3 Cost Estimate	Total Repairs and Rehabilitation Cost
Equipment and Contract Services	\$ 4,511	\$ 5,492	\$ 689	\$ 10,692
<b>Total</b>	<b>\$ 4,511</b>	<b>\$ 5,492</b>	<b>\$ 689</b>	<b>\$ 10,692</b>

The table below details the projected annual gateway and signage loan payment costs including both principal and interest.

**Table 4 – Projected Annual Gateway and Signage Loan Payment Costs**

Item Description	Zone 1 Cost Estimate	Zone 2 Cost Estimate	Zone 3 Cost Estimate	Total Loan Payment
Wayfinding Signage - Loan Payment (Paid off: June 30, 2019)	\$0	\$0	\$0	\$0
Directional Signs	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Table 5 below details the projected annual adjustments including the cost allocation pool and the City's contribution. Annual City Support (beyond requirements to meet general benefit contributions) may be reduced in future years as capital reserves are replenished and revenue more closely covers costs.

**Table 5 – Projected Annual Levy Adjustment Costs**

Item Description	Zone 1 Cost Estimate	Zone 2 Cost Estimate	Zone 3 Cost Estimate	Total Levy Adjustment*
Cost Allocation Pool	\$0	\$0	\$0	\$0
Additional City Support (General Fund)	(\$171,427)	(\$22,600)	(\$35,068)	(\$229,095)
Total*	(\$171,427)	(\$22,600)	(\$35,068)	(\$229,095)

Table 6 below details the projected annual administration costs including professional services, city and county administration costs, and corporate yard fees to be charge to assessment.

**Table 6 – Summary of Maintenance Costs Assigned to Assessment**

Description - All Zones	Data Source	Total Cost			Total
		Zone 1	Zone 2	Zone 3	
Annual Direct Maintenance Cost	Table 1	\$595,689	\$496,204	\$100,989	\$1,192,882
Annual Administration Cost	Table 2	\$61,681	\$70,503	\$10,279	\$142,464
Annual Repair & Rehabilitation	Table 3	\$4,511	\$5,492	\$689	\$10,692
Gateway and Signage	Table 4	\$0	\$0	\$0	\$0
Annual Levy Adjustments	Table 5	\$0	\$0	\$0	\$0
Additional City Support (General Fund)	Table 5	(\$171,427)	(\$22,600)	(\$35,068)	(\$229,095)
Total		\$490,454	\$549,600	\$76,890	\$1,116,944

## Method of Assessment Apportionment

### Method of Apportionment

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping and street lighting improvements.

Section 22573 of the Landscaping and Lighting Act of 1972 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]."

Proposition 218 also requires that maintenance assessments must be levied according to benefit rather than according to assessed value. In addition, Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property.

Because assessments are levied on the basis of benefit, they are not considered a tax, and, therefore, are not governed by Article XIII A of the California Constitution.

The 1972 Act 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). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

Article XIID of the California Constitution 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.

## Approach

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the District or to the public at large. Special benefit and the Assessments are calculated for each parcel in the District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Quantification and Separation of the general benefits
3. Determination of the relative special benefit within different areas within the District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

## Discussion of Benefit

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 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 benefits 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].

Proposition 218, as codified in Article XIII D of the California Constitution, states that assessments must be based on the special benefit to property and that,

No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- A. Proximity to Improved Landscaped Areas and Other Public Improvements within the District.
- B. Access to Improved landscaped areas and Other Public Improvements within the District.
- C. Improved Views within the District.
- D. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
- E. Creation of individual lots for residential and commercial use that, in absence of the Assessments, would not have been created.

In this case, the recent SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment-funded services upheld by Dahms included streetscape maintenance and security services.

## **Special Benefits**

The special benefits from the Improvements are further detailed below:

---

### **Proximity to Improved Landscaped Areas within the District**

Only the specific properties within close proximity to the Improvements are included in the District. The District has been narrowly drawn to include the properties that receive special benefits from the Improvements. Therefore, property in the District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the District do not share.

In absence of the Assessments, the Improvements would not be provided and the public improvements funded in the District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

---

### **Access to Improved Landscaped Areas within the District**

Since the parcels in the District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the District.

---

### **Improved Views within the Assessment Districts**

The City, by maintaining permanent public improvements funded by the Assessments in the District, provides improved views to properties in the District. The properties in the District enjoy close and unique proximity, access and views of the specific Improvements funded in the District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

---

### **Extension of a Property's Outdoor Areas and Green Spaces for Properties within Close Proximity to the Improvements**

In large part because it is cost prohibitive to provide large open land areas on property in the District, the residential, commercial and other benefiting properties in the District do not have large outdoor areas and green spaces. The Improvements within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the District because such properties have uniquely good and close proximity to the Improvements.

---

### **Creation of Individual Lots for Residential and Commercial Use that, in Absence of the Assessments, Would Not Have Been Created**

In most of the District, the original owner/developer(s) of the property within the District agreed unanimously to the Assessments. The Assessments provide the necessary funding for public improvements that were required as a condition of development and subdivision approval. Therefore, such Assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the Assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the Assessment. Therefore, in absence of the Assessments, the lots within most of the District would not have been created. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the Assessments.

## Quantification and Separation of General Benefits

Article XIID, Section 4(a) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. Property may be assessed to fund improvements to the extent of the special benefits conferred by the Improvements; but general benefits are not assessable. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIID never defines the term “general benefit.” The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. SVTA expands somewhat on this idea by stating that general benefit may be described as “an indirect, derivative advantage” resulting from the improvements. One infers from Article XIID that all benefit is either general or special.

In other words, there is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified.

In this Report, SCI has reviewed and confirmed the reasonableness of the existing approach and calculations for general benefit, which is described, verbatim, below:

Proposition 218 critically notes that “an agency shall separate the general benefits from the special benefits conferred...”

While it has been determined that (i) various District Improvements are clearly local amenities directly associated with the development of the properties within the District and (ii) these Improvements are more extensive and are provided at an enhanced level of service that is notably higher than that typically provided by the City, it is also recognized that some of the Improvements do benefit the traveling public and would likely have minimal impact on the commercial and residential areas in the District (i.e. provide a general benefit). As a result, the cost to maintain these specific Improvements has been offset by a City contribution. Importantly, the following is a discussion of general benefit related to District Improvements that was developed and approved at the time the District was formed.

### Zone 1, Hilltop Drive, I-80 Interchange to San Pablo Avenue:

Property located outside the District, that fronts the south side of Hilltop Drive directly benefits from the improvement as well as the “drive through” traffic. As a result, 33% of the estimated cost to maintain the south frontage is deemed to be general benefit and is therefore not assessed on property in the District.

Zone 1, Park and ride at I-80 and Richmond Parkway:

The park and ride improvements benefit such a large area outside the District that an insignificant amount of special benefit could be attributed to properties in the District. As a result, the costs of maintaining the park and ride facility is not assessed on property in the District.

Zone 1, Richmond Parkway Interchange at Interstate 80 and San Pablo Avenue at Hilltop Drive:

Richmond Parkway/Interstate 80 and San Pablo Avenue/Hilltop Drive interchanges are gateways to the mall area, and therefore property located in the mall area receive special benefit from landscaping and related improvements at these two (2) locations. Importantly, there exists special benefit and general benefit to the surrounding areas, which is not attributable to properties in mall area (Zone 1property). This general benefit is difficult to quantify, but has been estimated to be 50% of the total maintenance cost of improvements at these two (2) locations.

Zone 2, Richmond Parkway West Residential/Commercial Area:

The City currently maintains active and passive parks throughout the community. As a result general benefit received from active and passive parks in the District is estimated to be the maintenance services above and beyond current City-wide standards. Assuming a City objective of 5.00 acres per 1,000 residents, the General Benefit has been calculated as follows:

- Step 1- Number of Benefit Units =  $865 * 1.0 + 276 * 0.6 = 1,030.6$
- Step 2 - Estimated persons per Benefit Unit = 3
- Step 3- Estimated population= [Step 1] \* [Step 2] =  $3 * 1,030.6 = 3,092$  persons
- Step 4 - Active+ Passive Park Goal =  $(3,092/1,000) * 5 = 15.46$  Acres
- Step 5- Total Active+ Passive Parks = 39.59 Acres
- Step 6-% of General Benefit= [Step 4] / [Step 5] =  $(15.46/39.59) * 100 = 39\%$

The Table below shows a summary of the general benefit allocated to improvements considered to benefit property owners outside the District.

**Table 7 – Quantification and Separation of General Benefit**

Description	General Benefit Percentage
Hilltop Drive, I-80 to San Pablo Ave	33%
Park and Ride @ I-80 & Richmond Parkway	100%
I-80 Interchange @ Richmond Parkway	50%
I-80 Interchange @ Hilltop Drive	50%
Zone 2 active and passive parks	39%
Zone 2 open space containment, underdeveloped, and wetlands	39%

## Determination of Special Benefits and Assessment Within Each Zone

SCI has reviewed and confirmed the reasonableness of the existing approach and calculations for determination of special benefit within each zone, which is described, verbatim, below:

Generally, each parcel receives benefit that is proportional to the size, the use, and the location of the parcel. There are three (3) zones of benefit in the District, each of which receives a proportion of the benefit from the Improvements. Again, the allocation of benefit was established for each zone at the time of formation, and is included below.

### Zone 1:

This zone is a combination of high-density residential and light industrial/commercial. The benefit within this zone is proportional to the weighted parcel area. Weighted parcel area reflects whether or not the parcel has on-site parking.

### Zone 2:

This zone is a combination of single family detached, cluster (attached) housing, and commercial/light industrial use. The benefit within this zone is proportional to the parcel area. Importantly, residential land within Zone 2 is assessed based upon equivalent dwelling units.

### Zone 3:

Primarily includes the industrial area generally located on Atlas Road. Benefit received within this zone is proportionate to the parcel area.

The three tables below provide a summary of the assessment for each zone.

**Table 8 – Net Assessment to Zone 1**

Item	Total Costs	Special Benefit Allocated	Net Assessment
Maintenance Costs (Direct)			
Hilltop Drive Landscaped Frontages and Medians	\$59,566	67%	\$39,909.39
Blume Drive/Auto Plaza Frontages and Medians	\$77,900	100%	\$77,899.97
Hilltop Mall Road and Magazine Street Frontages and Medians	\$92,584	100%	\$92,583.71
Hilltop Lake Park Open Space, Lake Drain Pumping Systems with Incidental Landscaping	\$88,937	100%	\$88,936.80
Richmond Parkway North Open Space, Landscaped Medians, Frontages, and Sound walls (1-80 to San Pablo Avenue)	\$72,842	100%	\$72,842.18
San Pablo Avenue Sound Walls, Landscaped Frontages (Richmond Parkway to Robert H. Miller)	\$3,825	100%	\$3,825.37
Richmond Parkway 1-80 Interchange Landscaping, Open Space Verges, and Frontages	\$2,379	50%	\$1,189.71
Hilltop Drive and San Pablo Avenue Retaining Walls and Island	\$6,755	50%	\$3,377.70
Industrial Park Open Space, Landscape Medians, and Island	\$11,362	100%	\$11,361.71
Temporary Employees	\$97,089	100%	\$97,089.35
Other Operating Expenses	\$9,516	100%	\$9,516.14
Utilities: Water	\$37,007	100%	\$37,006.87
Equipment Rentals	\$2,116	100%	\$2,116.50
Park Materials and Miscellaneous	\$58,033	100%	\$58,033.37
Administration Costs	\$61,681	100%	\$61,681.21
Repairs and Rehabilitation Expenses	\$4,511	100%	\$4,510.94
Gateways and Signage	\$0	100%	\$0.00
Levy Adjustments (Cot Allocation Pool)	\$0	100%	\$0.00
Additional City Support	(\$171,427)	100%	(\$171,427)
<b>Net Assessment</b>	<b>\$514,678</b>	<b>NA</b>	<b>\$490,454.03</b>

Table 9 – Net Assessment to Zone 2

Item	Total Costs	Special Benefit Allocated	Net Assessment
Maintainence Costs (Direct)			
Richmond Parkway West Frontages, Medians, Open Space	\$99,444		\$99,444
San Pablo to Giant Highway		100%	
San Pablo Avenue Sound Walls, Landscaped Frontages (Richmond Parkway to Robert H. Miller)	\$37,380	100%	\$37,380
Richmond Parkway 1 80 Interchange Landscaping, Open Space	\$1,971	50%	\$985
Verges, and Frontages			
Hilltop Drive & San Pablo Avenue Retaining Walls and Islands	\$5,594	50%	\$2,797
Atlas Road (West) - Landscaped Frontages, Medians, and Open Space	\$13,282	100%	\$13,282
Hilltop Drive (West) - Landscaped Frontages, and Medians	\$38,524	100%	\$38,524
Residential Neighborhoods - Street Trees, Play Lots, and Recreational Parks	\$83,455	61%	\$50,908
Chevron Landscape Installation and Quitclaim Agreement 1	\$11,792	100%	\$11,792
Open Space, Trail Systems, and Wetlands	\$47,512	61%	\$28,983
Temporary Employees	\$82,035	100%	\$82,035
Other Operating Expenses	\$11,253	100%	\$11,253
Utilities: Water	\$45,303	100%	\$45,303
Equipment Rentals	\$2,561	100%	\$2,561
Park Materials and Miscellaneous	\$70,957	100%	\$70,957
Administration Costs	\$70,503	100%	\$70,503
Repairs and Rehabilitation Expenses	\$5,492	100%	\$5,492
Gateways and Signage	\$0	100%	\$0
Levy Adjustments (Cot Allocation Pool)	\$0	100%	\$0
Additional City Support	(\$22,600)	100%	(\$22,600)
<b>Net Assessment</b>	<b>\$604,460</b>	<b>NA</b>	<b>\$549,600</b>

Table 10 – Net Assessment to Zone 3

Item	Total Costs	Special Benefit Allocated	Net Assessment
Maintainence Costs (Direct)			
Richmond Parkway 1-80 Interchange - Landscaping, Open Space Verges, and Frontages	\$1,278	50%	\$639
Hilltop Drive and San Pablo Avenue Retaining Walls and Islands	\$3,628	50%	\$1,814
Atlas Road (West) - Landscaped Frontages, Medians, and Open Space	\$68,836	100%	\$68,836
Temporary Employees	\$13,278	100%	\$13,278
Other Operating Expenses	\$1,500	100%	\$1,500
Utilities: Water	\$5,690	100%	\$5,690
Equipment Rentals	\$322	100%	\$322
Park Materials and Miscellaneous	\$8,909	100%	\$8,909
Administration Costs	\$10,279	100%	\$10,279
Repairs and Rehabilitation Expenses	\$689	100%	\$689
Gateways and Signage	\$0	100%	\$0
Levy Adjustments (Cot Allocation Pool)	\$0	100%	\$0
Additional City Support	(\$35,068)	100%	(\$35,068)
<b>Net Assessment</b>	<b>\$79,343</b>	<b>NA</b>	<b>\$76,890</b>

## Determination of Apportionment of Special Benefit and Assessment

As previously discussed, the proposed Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

Not only residential improved property will be assessed, because commercial, industrial and other properties also receive direct benefits from the Improvements, and will be assessed.

SCI has reviewed and confirmed the reasonableness of the existing approach and calculations for determination of special benefit, which is described, verbatim, below:

### Zone 1- Review of Public and Private Zone 1:

Upon review of all public and private streets located In Zone 1, it was determined that in order to preserve the integrity of both active and Inactive properties, the maintenance of the District was necessary to all property within the area generally bounded by Hilltop Drive on the South, West, and Southwest, Interstate 80 on the East, San Pablo Avenue on the West, and City limits on the North.

In the past, there has been a wide variation of maintenance requirements in different areas of Zone 1. At this time however, given that the entire District is substantially built-out, it is difficult to isolate locations where landscape maintenance could be discontinued without creating a negative impact on certain properties in the District. Therefore, property within this Zone has been assessed uniformly, based on acreage, for the cost to maintain the Improvements, with the exception of those costs relating to general benefit.

### Zone 2 - Richmond Parkway West Residential Commercial Industrial Area:

This Zone includes Subdivision 7970 (Hilltop West aka Fairways at Country Club) and, with the exception of one (1) parcel, is pre-planned for attached and detached single family homes (totaling to 1,141 equivalent dwelling units), commercial/industrial development, utility facilities, open spaces, and park amenities.

Improvements installed within the Zone are specifically beneficial to the properties in the Zone, with the exception of general benefit relating to park use. Importantly, additional facilities are expected to be built as further subdivision of the property takes place. As a result, the cost of the maintenance of the Improvements within Zone 2, excluding costs attributable to general benefit, has been assessed uniformly to the parcels within this zone according to parcel acreage.

Within Subdivision 7970 (Hilltop West aka Fairways at Country Club) and other adjacent subdivisions, residential units are projected to be a combination of attached and detached single family dwellings and will be assessed on the following basis.

A detached single family residential (SFR) dwelling is defined as one (1.0) benefit unit. Based on this definition and density calculations utilized at the time of formation, the attached or cluster units are calculated to be 0.6 equivalent dwelling units:

#### Zone 3 - Atlas Road Industrial Area:

This Zone is comprised of the industrial area located west of the Richmond Parkway.

This area is specifically benefited by Improvements located on streets, landscaping, utilities, sidewalks, and other facilities. Therefore, the benefit received by properties within Zone 3 is estimated to be proportionate to area.

#### Parcels Not Benefitted

These are parcels that do not specifically benefit by virtue of use, and include parcels for open space, parks, playgrounds, water storage reservoirs, and areas where the title is vested in the City. As a result, these properties have not been assessed. Additionally, other properties including public streets, common areas, and Federal property have also been exempted from the assessment.

#### Unimproved Parcels

Maintenance of unimproved parcels is required to prevent overgrowth of weeds and maintain attractive landscaping that may assist property owners with the marketing of vacant lots. Therefore, the benefit received by vacant or unimproved lots in the District is the same as that received by the Improved lots.

#### Calculation of Assessments

The assessment methodology for parcels in each zone was determined at the time of formation, and is calculated as follows:

#### Zone1

Step 1: Calculate the number of weighted area units (AU) for the parcels within the inner circle (as shown on the District Diagram/Map, Section VII) by prorating a portion of the Hilltop Mall parking lot to each parcel within the circle by parcel area.

Step 2: Calculate the number of AU for remaining parcels within this Zone by multiplying the number of acres by 1.00.

Step 3: Calculate the total number of AU within this Zone.

Step 4: Calculate the assessment per AU by dividing the net total cost for the Zone by the sum of the AU within the Zone.

Step 5: Calculate the annual assessment for each parcel by multiplying the assessment per AU by the number of AU for that parcel.

#### Zone 2

Step 1: Calculate the assessment per acre by dividing the total maintenance cost by the total area assessed.

Step 2: Calculate the total number of Benefit Units for Single Family Residence (SFR) Detached as 1.00 times the number of SFR units.

Step 3: Calculate the total number of Benefit Units for cluster homes by multiplying the total number of cluster homes by 0.6.

Step 4: Calculate the assessment for SFR parcels by multiplying the assessment per acre times the total acres of residential land divided by the total number of Benefit Units.

Step 5: Calculate the assessment for a cluster home by multiplying the assessment for a SFR unit by 0.6.

#### Zone 3

Step 1: Calculate the assessment per acre by dividing the total maintenance cost for Zone 3 by the total area assessed within Zone 3.

Pursuant to the foregoing, the table below shows the net amount to be assessed upon assessable lands within the District in FY 2023-2024. The table also shows the not-to-exceed maximum assessment amount that was approved by City Council in FY 1999-2000 (Resolution No. 85-99), following the mailing of a notice to each property owner, that has been adjusted for the change in the CPI.

The following three tables illustrates the details of overall costs, eligible special benefit costs and the rate per use type.

Table 11 – Zone 1 Costs, Special Benefit costs and Determination of Rates

City of Richmond Hilltop Landscape Maintenance District (*HLMD*) Fiscal Year 2023-24 Cost Estimate - Zone 1				
Description - Zone 1	Total Amount (\$)	Special Benefit Apportioned to District	General Benefit (Other Contributions)	FY 2023-2024 Total Budget (Amount Funded to District)
<b>(A) Annual Maintenance (Direct Costs)</b>				
Hilltop Drive Landscaped Frontages and Medians	\$59,566.26	67%		\$39,909.39
Blume Drive/Auto Plaza Frontages and Medians	\$77,899.97	100%		\$77,899.97
Hilltop Mall Road and Magazine Street Frontages and Media	\$92,583.71	100%		\$92,583.71
Hilltop Lake Park Open Space, Lake Drain Pumping Systems	\$88,936.80	100%		\$88,936.80
Richmond Parkway North Open Space, Landscaped	\$72,842.18	100%		\$72,842.18
San Pablo Avenue Sound Walls, Landscaped Frontages	\$3,825.37	100%		\$3,825.37
Richmond Parkway 1-80 Interchange- Landscaping, Open	\$2,379.42	50%		\$1,189.71
Hilltop Drive and San Pablo Avenue Retaining Walls and Islan	\$6,755.41	50%		\$3,377.70
Industrial Park Opens Space, Landscape Medians, and Islands	\$11,361.71	100%		\$11,361.71
Temporary Employees	\$97,089.35	100%		\$97,089.35
Other Operating Expenses	\$9,516.14	100%		\$9,516.14
Utilities: Water	\$37,006.87	100%		\$37,006.87
Equipment Rentals	\$2,116.50	100%		\$2,116.50
Park Materials and Miscellaneous	\$58,033.37	100%		\$58,033.37
<b>(B) Administration</b>				
Professional Services (DTA)	\$2,986.32	100%		\$2,986.32
City Administration	\$52,536.89	100%		\$52,536.89
County Administration Fee	\$535.00	100%		\$535.00
Other Administrative Charges	\$0.00	100%		\$0.00
Fringe Benefits (Employee Recognition)	\$0.00	100%		\$0.00
Corporate Yard Leasing Fee	\$5,623.00	100%		\$5,623.00
<b>(C) Repairs and Rehabilitation</b>				
Equipment and Contract Services	\$4,510.94	100%		\$4,510.94
Asset Capital Outlay	\$0.00	100%		\$0.00
<b>(D) Gateways and Signage</b>				
Wayfinding Signage - Loan Payment - Principal Portion	\$0.00	100%		\$0.00
Directional Signs	\$0.00	100%		\$0.00
<b>(E) Levy Adjustments</b>				
Other General Benefit			\$24,224.28	
Cost Allocation Pool	\$0.00	100%		\$0.00
Additional City Support	(\$171,426.89)	100%		(\$171,426.89)
Balance to Levy (A+B+C+D+E)	\$514,678.31	NA		\$490,454.03
<b>(F) District Assessment</b>				
Total Benefit Units	398.78			
FY 2022-23 Calculated Assessment Rate	\$1,194.07			
FY 2023-24 Calculated Assessment Rate	\$1,229.89			
FY 2022-23 Maximum Assessment Rate	\$1,194.07			
FY 2023-24 Maximum Assessment Rate	\$1,229.89			
FY 2023-24 Maximum Levy	\$514,678.31			
<b>(G) Fund Balance Information</b>				
Fund Balance (March 20, 2022)	\$82,501.31			
Anticipated Ending Balance FY (2023-24)	\$82,501.31			

**Table 12 – Zone 2 Costs, Special Benefit Costs and Determination of Rates**

City of Richmond Hilltop Landscape Maintenance District (*HLM*) Fiscal Year 2023-24 Cost Estimate - Zone 2				
Description - Zone 2	Total Amount (\$)	Special Benefit Apportioned to District	General Benefit (Other Contributions)	FY 2023-2024 Total Budget (Amount Funded to District)
<b>(A) Annual Maintenance (Direct Costs)</b>				
Richmond Parkway West Frontages, Medians, Open Space- San	\$99,443.75	100%		\$99,443.75
San Pablo Avenue Sound Walls, Landscaped Frontages (Richmond Parkway to Robert H. Miller)	\$37,379.85	100%		\$37,379.85
Richmond Parkway 180 Interchange- Landscaping, Open Space				
Verges, and Frontages	\$1,970.77	50%		\$985.39
Hilltop Drive & San Pablo Avenue Retaining Walls and Islar Atlas Road (West) - Landscaped Frontages, Medians, and Open	\$5,593.93	50%		\$2,796.97
Space				
Hilltop Drive (West) - Landscaped Frontages, and Medians	\$13,282.46	100%		\$13,282.46
Residential Neighborhoods - Street Trees, Play Lots, and Recreational Parks	\$38,523.69	100%		\$38,523.69
Chevron Landscape Installation and Quitclaim Agreement	\$83,454.98	61%		\$50,907.54
Open Space, Trail Systems, and Wetlands	\$11,792.21	100%		\$11,792.21
Temporary Employees	\$47,512.31	61%		\$28,982.51
Operating Expenses	\$82,035.49	100%		\$82,035.49
Utilities: Water	\$11,252.72	100%		\$11,252.72
Equipment Rentals	\$45,303.19	100%		\$45,303.19
Park Materials and Miscellaneous	\$2,561.14	100%		\$2,561.14
	\$70,957.47	100%		\$70,957.47
<b>(B) Administration</b>				
Professional Services (DTA)	\$36,386.12	100%		\$36,386.12
City Administration	\$27,219.20	100%		\$27,219.20
County Administration Fee	\$655.00	100%		\$655.00
Other Administrative Charges	\$0.00	100%		\$0.00
Fringe Benefits (Employee Recognition)	\$0.00	100%		\$0.00
Corporate Yard Leasing Fee	\$6,243.00	100%		\$6,243.00
<b>(C) Repairs and Rehabilitation</b>				
Equipment and Contract Services	\$5,492.27	100%		\$5,492.27
Asset Capital Outlay	\$0.00	100%		\$0.00
<b>(D) Gateways and Signage</b>				
Wayfinding Signage - Loan Payment - Principal Portion	\$0.00	100%		\$0.00
Directional Signs	\$0.00	100%		\$0.00
<b>(E) Levy Adjustments</b>				
Other General Benefit			\$54,859.59	
Cost Allocation Pool	\$0.00	100%		\$0.00
Additional City Support	(\$22,600.03)	100%		(\$22,600.03)
Balance to Levy (A+B+C+D+E)	\$604,459.51	NA		\$549,599.92
<b>(F) District Assessment</b>				
Total Benefit Units - Single Family	865.00			
Total Benefit Units - Attached	276.00			
Total Benefit Units - Other	77.96			
Total Benefit Units	1,218.96			
FY 2022-23 Rate - Single Family per Unit	\$385.18			
FY 2022-23 Rate - Attached per Unit	\$231.11			
FY 2022-23 Rate - Other per Acre	\$1,752.55			
FY 2023-24 Rate - Single Family per Unit	\$396.73			
FY 2023-24 Rate - Attached per Unit	\$238.04			
FY 2023-24 Rate - Other per Acre	\$1,805.13			
FY 2022-23 Maximum Rate - Single Family per Unit	\$385.18			
FY 2022-23 Maximum Rate - Attached per Unit	\$231.11			
FY 2022-23 Maximum Rate - Other per Acre	\$1,752.55			
FY 2023-24 Maximum Rate - Single Family per Unit	\$396.73			
FY 2023-24 Maximum Rate - Attached per Unit	\$238.04			
FY 2023-24 Maximum Rate - Other per Acre	\$1,805.13			
FY 2023-24 Maximum Levy	\$604,459.51			
<b>(G) Fund Balance Information</b>				
Fund Balance (March 20, 2022)	\$91,522.66			
Anticipated Ending Balance FY (2023-2024)	\$91,522.66			

Table 13 – Zone 3 Costs, Special Benefit Costs and Determination of Rates

City of Richmond Hilltop Landscape Maintenance District (*HLMD*) Fiscal Year 2022-23 Cost Estimate - Zone 3				
Description Zone - 3	Total Amount (\$)	Special Benefit Apportioned to District	General Benefit (Other Contributions)	FY 2023-2024 Total Budget (Amount Funded to District)
<b>(A) Annual Maintenance (Direct Costs)</b>				
Richmond Parkway 1-80 Interchange - Landscaping, Open Space Verges, and Frontages	\$1,278.22	50%		\$639.11
Hilltop Drive and San Pablo Avenue Retaining Walls and Islands	\$3,628.14	50%		\$1,814.07
Atlas Road (West) - Landscaped Frontages, Medians, and Open Space	\$68,836.13	100%		\$68,836.13
Temporary Employees	\$13,278.15	100%		\$13,278.15
Other Expenses	\$1,500.38	100%		\$1,500.38
Utilities: Water	\$5,689.94	100%		\$5,689.94
Equipment Rentals	\$322.37	100%		\$322.37
Park Materials and Miscellaneous	\$8,909.16	100%		\$8,909.16
<b>(B) Administration</b>				
Professional Services (DTA)	\$627.56	100%		\$627.56
City Administration	\$8,704.44	100%		\$8,704.44
County Administration Fee	\$82.00	100%		\$82.00
Other Administrative Charges	\$0.00	100%		\$0.00
Fringe Benefits (Employee Recognition)	\$0.00	100%		\$0.00
Corporate Yard Leasing Fee	\$865.00	100%		\$865.00
<b>(C) Repairs and Rehabilitation</b>				
Equipment and Contract Services	\$689.12	100%		\$689.12
Asset Capital Outlay	\$0.00	100%		\$0.00
<b>(D) Gateways and Signage</b>				
Wayfinding Signage - Loan Payment - Principal Portion	\$0.00	100%		\$0.00
Directional Signs	\$0.00	100%		\$0.00
<b>(E) Levy Adjustments</b>				
Other General Benefit			\$2,453.18	
Cost Allocation Pool	\$0.00	100%		\$0.00
Additional City Support	(\$35,067.74)	100%		(\$35,067.74)
<b>Balance to Levy (A+B+C+D+E)</b>	<b>\$79,342.88</b>	<b>NA</b>		<b>\$76,889.70</b>
<b>(F) District Assessment</b>				
Total Benefit Units	261.91			
FY 2022-23 Calculated Assessment Per Acre	\$285.02			
FY 2023-24 Calculated Assessment Per Acre	\$293.57			
FY 2023-24 Maximum Assessment Per Acre	\$285.02			
FY 2023-24 Maximum Assessment Per Acre	\$293.57			
FY 2023-24 Maximum Levy	\$79,342.88			
<b>(G) Fund Balance Information</b>				
Fund Balance (March 20, 2022)	\$12,689.51			
Anticipated Ending Balance FY (2023-24)	\$12,689.51			

The calculated rates for each zone and property use that are calculated in the three tables above are summarized in the Rate Table below.

**Table 14 – Rate Summary Table**

<b>Zone</b>	<b>Land Use</b>	<b>Unit</b>	<b>Maximum Assessment FY 2023-24</b>	<b>Proposed Assessment FY 2023-24</b>	<b>Prior Assessment FY 2022 - 23</b>
1	All	Acre	\$1,229.89	<b>\$1,229.89</b>	\$1,194.07
2	Single Family Detached	Dwelling	\$396.73	<b>\$396.73</b>	\$385.18
	Cluster Home	Dwelling	\$238.04	<b>\$238.04</b>	\$231.11
	Other	Acre	\$1,805.13	<b>\$1,805.13</b>	\$1,752.55
3	All	Acre	\$293.57	<b>\$293.57</b>	\$285.02

### Annual Cost Indexing

The maximum assessment is subject to an annual adjustment for cost-of-living increases not to exceed 3.00% per year as stipulated in formation documents. For this year, a 3% increase is proposed.

### Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the City of Richmond Infrastructure Maintenance and Operations Director, or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year and applicable law. Upon the filing of any such appeal, the Infrastructure Maintenance and Operations Director or his or her designee will promptly review the appeal and any information provided by the property owner. If the Infrastructure Maintenance and Operations Director or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the Infrastructure Maintenance and Operations Director or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Infrastructure Maintenance and Operations Director or his or her designee shall be referred to the City Council of the City of Richmond, and the decision of the City Council shall be final.

## **Assessment Funds Must Be Expended Within the Improvement District Area**

The net available Assessment funds, after incidental, administrative, financing and other costs, shall be expended within the boundaries of the District and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

## **Oversight, Annual Review and Accountability**

In general, the public review and accountability process is as follows: The Assessments do not automatically continue and will require specific actions, reports and procedures for continuation. In each year for which the Assessments will be levied, the Council must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their proposed Assessments. At this meeting, the Council will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Council prior to the Council's decision on ordering the Assessments for the next Fiscal Year.

## Assessment

**WHEREAS**, the City Council of the City of Richmond, County of Contra Costa, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIII D of the California Constitution (collectively “the Act”), and in accordance with the Resolution of Intention preliminarily approving the Engineer’s Report, as adopted by the City Council of the City of Richmond, on June 20, 2023.

**WHEREAS**, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the District and an assessment of the estimated costs of the improvements upon all assessable parcels within the District, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the City Council of the City of Richmond, hereby make the following assessments to cover the portion of the estimated cost of Improvements, and the costs and expenses incidental thereto to be paid by the District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the District for the Fiscal Year 2023-24 is generally as follows:

**Table 15 – Assessment Summary Table – Net Amount to Assessment**

Description - All Zones	From Data Source	Net Assessment			
		Zone 1	Zone 2	Zone 3	Total*
Annual Direct Maintenance Cost	Table 1	\$595,689	\$496,204	\$100,989	\$1,192,882
Annual Administration Cost	Table 2	\$61,681	\$70,503	\$10,279	\$142,464
Annual Repair & Rehabilitation	Table 3	\$4,511	\$5,492	\$689	\$10,692
Annual Gateways and Signage Loan Payment	Table 4	\$0	\$0	\$0	\$0
Annual Levy Adjustments	Table 5	\$0	\$0	\$0	\$0
Additional City Support	Tables 8,9,10	(\$171,427)	(\$22,600)	(\$35,068)	(\$229,095)
<b>Total</b>		\$490,454	\$549,600	\$76,890	\$1,116,944

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Assessment District. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot from the improvements, and more particularly set forth in the Estimate of Costs and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within Assessment District, in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The Assessment is subject to an annual adjustment for cost-of-living increases not to exceed 3.00% per year. The proposed maximum increase for 2023-24 is 3.00%

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Contra Costa for the fiscal year 2023. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2023 for each parcel or lot of land within said Landscaping and Lighting Assessment District.

Dated: July 11, 2023

Engineer of Work

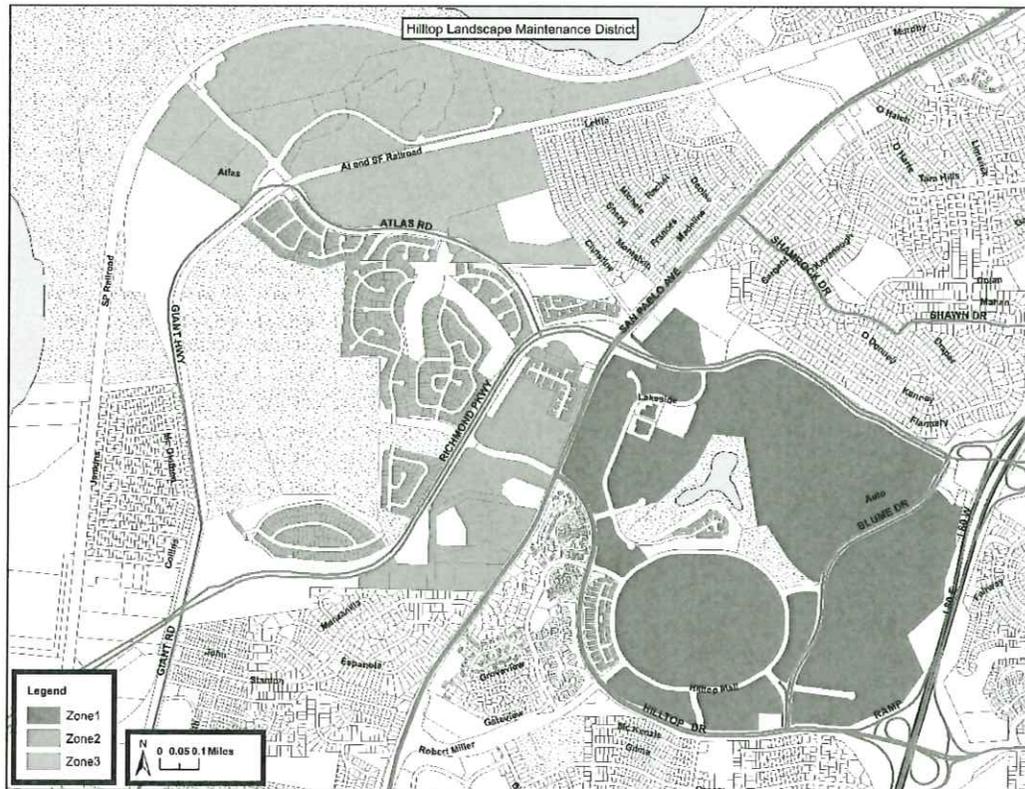


By \_\_\_\_\_  
John W. Bliss, License No. C52091

# Assessment Diagram

The Assessment District includes all properties within the boundaries of the Hilltop Landscape Maintenance. The boundaries of the District are displayed on the Assessment shown below. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Assessor of the County of Contra Costa, for Fiscal Year 2023-24, and are incorporated herein by reference, and made a part of this Diagram and this Report.

**Table 16 – Hilltop LMD Assessment Diagram**



## Assessment Roll

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels

Parcel	Assessment
405-030-040-1	\$331.73
405-030-041-9	\$757.41
405-030-049-2	\$4,312.54
405-030-052-6	\$4,215.67
405-030-053-4	\$2,970.93
405-030-054-2	\$499.07
405-030-055-9	\$13,002.22
405-030-056-7	\$3,258.63
405-030-057-5	\$769.15
405-030-060-9	\$1,972.79
405-030-061-7	\$5,545.54
405-030-062-5	\$6,517.25
405-050-029-9	\$8,429.96
405-050-030-7	\$6,606.78
405-050-031-5	\$4,187.90
405-050-032-3	\$2,816.00
405-050-033-1	\$7,112.21
405-050-034-9	\$21,824.02
405-050-035-6	\$2,148.10
405-050-036-4	\$6,678.98
405-050-045-5	\$4,946.06
405-050-046-3	\$6,787.29
405-050-052-1	\$23,556.95
405-050-087-7	\$38,449.27
405-050-090-1	\$1,173.33
405-050-091-9	\$1,895.39
405-050-092-7	\$1,462.16
405-050-093-5	\$2,653.54
405-270-008-7	\$4,747.03
405-270-011-1	\$18,588.85
405-270-013-7	\$129.17
405-270-014-5	\$393.38
405-290-016-6	\$4,083.20
405-290-018-2	\$1,229.88
405-290-019-0	\$713.33
405-290-020-8	\$467.35
405-290-024-0	\$1,229.88
405-290-026-5	\$3,160.79
405-290-027-3	\$1,303.67

405-290-034-9	\$1,008.50
405-290-037-2	\$2,176.89
405-290-038-0	\$2,988.61
405-290-039-8	\$5,792.73
405-290-053-9	\$4,267.68
405-290-054-7	\$2,078.50
405-290-057-0	\$2,324.47
405-290-061-2	\$6,456.87
405-290-062-0	\$3,714.24
405-290-064-6	\$39,872.71
405-290-068-7	\$13,922.24
405-290-069-5	\$2,705.74
405-290-070-3	\$1,598.84
405-290-071-1	\$602.64
405-302-010-5	\$1,844.82
405-302-014-7	\$2,262.98
405-302-016-2	\$2,767.23
405-302-017-0	\$3,332.97
405-302-018-8	\$614.94
405-302-019-6	\$873.21
405-303-011-2	\$2,791.83
405-303-012-0	\$2,804.13
405-303-013-8	\$159.88
405-303-015-3	\$10,306.39
405-304-002-0	\$1,623.44
405-320-001-2	\$3,259.18
405-320-004-6	\$12,335.70
405-320-005-3	\$14,278.91
405-320-006-1	\$4,243.09
405-320-007-9	\$4,710.44
405-320-008-7	\$11,769.95
405-320-009-5	\$9,027.32
405-320-010-3	\$9,236.40
405-320-011-1	\$1,143.79
405-320-013-7	\$5,239.29
405-320-015-2	\$41,606.84
405-320-016-0	\$4,599.75
405-320-017-8	\$467.35
405-320-018-6	\$10,601.57
405-320-019-4	\$7,022.61
405-320-020-2	\$6,752.04
405-320-021-0	\$9,568.47
405-330-001-0	\$3,665.04
405-330-002-8	\$3,665.04
405-330-003-6	\$3,997.11
405-330-005-1	\$6,149.40
405-330-006-9	\$3,689.64
405-371-001-0	\$5,829.63

405-371-005-1	\$4,968.72
405-371-007-7	\$2,484.36
405-371-037-4	\$5,386.87
405-371-038-2	\$7,772.84
405-371-039-0	\$11,745.35
405-372-003-5	\$3,074.70
405-372-004-3	\$9,015.02
405-373-004-2	\$3,689.64
405-373-008-3	\$24.60
405-373-015-8	\$2,459.76
405-373-016-6	\$2,914.82
405-373-019-0	\$1,266.78
405-373-022-4	\$7,108.71
405-373-024-0	\$7,084.11
405-373-025-7	\$5,349.98
405-480-002-6	\$295.17
405-480-004-2	\$270.57
405-480-005-9	\$61.49
405-480-007-5	\$159.88
405-480-008-3	\$98.39
405-490-005-7	\$4,169.29
405-490-007-3	\$57,644.48
405-490-013-1	\$14,832.35
405-490-014-9	\$1,709.53
405-490-015-6	\$14,697.07
405-490-016-4	\$5,928.02
405-500-004-8	\$172.18
405-500-005-5	\$73.79
405-500-007-1	\$110.69
405-500-009-7	\$86.09
405-500-011-3	\$159.88
405-500-013-9	\$98.39
405-500-015-4	\$135.29
405-530-001-8	\$238.04
405-530-002-6	\$238.04
405-530-003-4	\$238.04
405-530-004-2	\$238.04
405-530-005-9	\$238.04
405-530-006-7	\$238.04
405-530-007-5	\$238.04
405-530-008-3	\$238.04
405-530-009-1	\$238.04
405-530-010-9	\$238.04
405-530-011-7	\$238.04
405-530-012-5	\$238.04
405-530-013-3	\$238.04
405-530-014-1	\$238.04
405-530-015-8	\$238.04

405-530-016-6	\$238.04
405-530-017-4	\$238.04
405-530-018-2	\$238.04
405-530-019-0	\$238.04
405-530-020-8	\$238.04
405-530-021-6	\$238.04
405-530-022-4	\$238.04
405-530-023-2	\$238.04
405-530-024-0	\$238.04
405-530-025-7	\$238.04
405-530-026-5	\$238.04
405-530-027-3	\$238.04
405-530-028-1	\$238.04
405-530-029-9	\$238.04
405-530-030-7	\$238.04
405-530-031-5	\$238.04
405-530-032-3	\$238.04
405-530-033-1	\$238.04
405-530-034-9	\$238.04
405-530-035-6	\$238.04
405-530-036-4	\$238.04
405-530-037-2	\$238.04
405-530-038-0	\$238.04
405-530-039-8	\$238.04
405-530-040-6	\$238.04
405-530-041-4	\$238.04
405-530-042-2	\$238.04
405-530-043-0	\$238.04
405-540-001-6	\$396.73
405-540-002-4	\$396.73
405-540-003-2	\$396.73
405-540-004-0	\$396.73
405-540-005-7	\$396.73
405-540-006-5	\$396.73
405-540-007-3	\$396.73
405-540-008-1	\$396.73
405-540-009-9	\$396.73
405-540-010-7	\$396.73
405-540-011-5	\$396.73
405-540-012-3	\$396.73
405-540-013-1	\$396.73
405-540-014-9	\$396.73
405-540-015-6	\$396.73
405-540-016-4	\$396.73
405-540-017-2	\$396.73
405-540-018-0	\$396.73
405-540-019-8	\$396.73
405-540-020-6	\$396.73

405-540-021-4	\$396.73
405-540-022-2	\$396.73
405-540-023-0	\$396.73
405-540-024-8	\$396.73
405-540-025-5	\$396.73
405-540-026-3	\$396.73
405-540-027-1	\$396.73
405-540-028-9	\$396.73
405-540-029-7	\$396.73
405-540-030-5	\$396.73
405-540-031-3	\$396.73
405-540-032-1	\$396.73
405-540-033-9	\$396.73
405-540-034-7	\$396.73
405-540-035-4	\$396.73
405-540-036-2	\$396.73
405-540-037-0	\$396.73
405-540-038-8	\$396.73
405-540-039-6	\$396.73
405-540-040-4	\$396.73
405-540-041-2	\$396.73
405-540-042-0	\$396.73
405-540-043-8	\$396.73
405-540-044-6	\$396.73
405-540-045-3	\$396.73
405-540-046-1	\$396.73
405-540-047-9	\$396.73
405-540-048-7	\$396.73
405-540-049-5	\$396.73
405-540-050-3	\$396.73
405-540-051-1	\$396.73
405-540-052-9	\$396.73
405-540-053-7	\$396.73
405-540-054-5	\$396.73
405-540-055-2	\$396.73
405-540-056-0	\$396.73
405-540-057-8	\$396.73
405-540-058-6	\$396.73
405-540-059-4	\$396.73
405-540-060-2	\$396.73
405-540-061-0	\$396.73
405-540-062-8	\$396.73
405-540-063-6	\$396.73
405-540-064-4	\$396.73
405-540-065-1	\$396.73
405-540-066-9	\$396.73
405-540-067-7	\$396.73
405-540-068-5	\$396.73

405-540-069-3	\$396.73
405-540-070-1	\$396.73
405-540-071-9	\$396.73
405-540-072-7	\$396.73
405-540-073-5	\$396.73
405-540-074-3	\$396.73
405-540-075-0	\$396.73
405-540-076-8	\$396.73
405-540-077-6	\$396.73
405-540-078-4	\$396.73
405-540-079-2	\$396.73
405-540-080-0	\$396.73
405-540-081-8	\$396.73
405-540-082-6	\$396.73
405-540-083-4	\$396.73
405-540-084-2	\$396.73
405-540-085-9	\$396.73
405-540-086-7	\$396.73
405-540-087-5	\$396.73
405-540-088-3	\$396.73
405-540-089-1	\$396.73
405-540-090-9	\$396.73
405-540-091-7	\$396.73
405-540-092-5	\$396.73
405-540-093-3	\$396.73
405-540-094-1	\$396.73
405-540-095-8	\$396.73
405-540-096-6	\$396.73
405-540-097-4	\$396.73
405-540-098-2	\$396.73
405-540-099-0	\$396.73
405-540-100-6	\$396.73
405-540-101-4	\$396.73
405-550-001-3	\$396.73
405-550-002-1	\$396.73
405-550-003-9	\$396.73
405-550-004-7	\$396.73
405-550-005-4	\$396.73
405-550-006-2	\$396.73
405-550-007-0	\$396.73
405-550-008-8	\$396.73
405-550-009-6	\$396.73
405-550-010-4	\$396.73
405-550-011-2	\$396.73
405-550-012-0	\$396.73
405-550-013-8	\$396.73
405-550-014-6	\$396.73
405-550-015-3	\$396.73

405-550-016-1	\$396.73
405-550-017-9	\$396.73
405-550-018-7	\$396.73
405-550-019-5	\$396.73
405-550-020-3	\$396.73
405-550-021-1	\$396.73
405-550-022-9	\$396.73
405-550-023-7	\$396.73
405-550-024-5	\$396.73
405-550-025-2	\$396.73
405-550-026-0	\$396.73
405-550-027-8	\$396.73
405-550-028-6	\$396.73
405-550-029-4	\$396.73
405-550-030-2	\$396.73
405-550-031-0	\$396.73
405-550-032-8	\$396.73
405-550-033-6	\$396.73
405-550-034-4	\$396.73
405-550-035-1	\$396.73
405-550-036-9	\$396.73
405-550-037-7	\$396.73
405-550-038-5	\$396.73
405-550-039-3	\$396.73
405-550-040-1	\$396.73
405-550-041-9	\$396.73
405-550-042-7	\$396.73
405-550-043-5	\$396.73
405-550-044-3	\$396.73
405-550-045-0	\$396.73
405-550-046-8	\$396.73
405-550-047-6	\$396.73
405-550-048-4	\$396.73
405-550-049-2	\$396.73
405-550-050-0	\$396.73
405-550-051-8	\$396.73
405-550-052-6	\$396.73
405-550-053-4	\$396.73
405-550-054-2	\$396.73
405-550-055-9	\$396.73
405-550-056-7	\$396.73
405-550-057-5	\$396.73
405-550-058-3	\$396.73
405-550-059-1	\$396.73
405-550-060-9	\$396.73
405-550-061-7	\$396.73
405-550-062-5	\$396.73
405-550-063-3	\$396.73

405-550-064-1	\$396.73
405-550-065-8	\$396.73
405-550-066-6	\$396.73
405-550-067-4	\$396.73
405-550-068-2	\$396.73
405-550-069-0	\$396.73
405-550-070-8	\$396.73
405-550-071-6	\$396.73
405-550-072-4	\$396.73
405-550-073-2	\$396.73
405-550-074-0	\$396.73
405-550-075-7	\$396.73
405-550-076-5	\$396.73
405-550-077-3	\$396.73
405-550-078-1	\$396.73
405-550-079-9	\$396.73
405-560-001-1	\$396.73
405-560-002-9	\$396.73
405-560-003-7	\$396.73
405-560-004-5	\$396.73
405-560-005-2	\$396.73
405-560-006-0	\$396.73
405-560-007-8	\$396.73
405-560-008-6	\$396.73
405-560-009-4	\$396.73
405-560-010-2	\$396.73
405-560-011-0	\$396.73
405-560-012-8	\$396.73
405-560-013-6	\$396.73
405-560-014-4	\$396.73
405-560-015-1	\$396.73
405-560-016-9	\$396.73
405-560-017-7	\$396.73
405-560-018-5	\$396.73
405-560-019-3	\$396.73
405-560-020-1	\$396.73
405-560-021-9	\$396.73
405-560-022-7	\$396.73
405-560-023-5	\$396.73
405-560-024-3	\$396.73
405-560-025-0	\$396.73
405-560-026-8	\$396.73
405-560-027-6	\$396.73
405-560-028-4	\$396.73
405-560-029-2	\$396.73
405-560-030-0	\$396.73
405-560-031-8	\$396.73
405-560-032-6	\$396.73

405-560-033-4	\$396.73
405-560-034-2	\$396.73
405-560-035-9	\$396.73
405-560-036-7	\$396.73
405-560-037-5	\$396.73
405-560-038-3	\$396.73
405-560-039-1	\$396.73
405-560-040-9	\$396.73
405-560-041-7	\$396.73
405-560-042-5	\$396.73
405-560-043-3	\$396.73
405-560-044-1	\$396.73
405-560-045-8	\$396.73
405-560-046-6	\$396.73
405-560-047-4	\$396.73
405-560-048-2	\$396.73
405-560-049-0	\$396.73
405-560-050-8	\$396.73
405-560-051-6	\$396.73
405-560-052-4	\$396.73
405-560-053-2	\$396.73
405-560-054-0	\$396.73
405-560-055-7	\$396.73
405-560-056-5	\$396.73
405-560-057-3	\$396.73
405-560-058-1	\$396.73
405-560-059-9	\$396.73
405-560-060-7	\$396.73
405-560-061-5	\$396.73
405-560-062-3	\$396.73
405-560-063-1	\$396.73
405-560-064-9	\$396.73
405-560-065-6	\$396.73
405-560-066-4	\$396.73
405-560-067-2	\$396.73
405-560-068-0	\$396.73
405-570-001-9	\$238.04
405-570-002-7	\$238.04
405-570-003-5	\$238.04
405-570-004-3	\$238.04
405-570-005-0	\$238.04
405-570-006-8	\$238.04
405-570-007-6	\$238.04
405-570-008-4	\$238.04
405-570-009-2	\$238.04
405-570-010-0	\$238.04
405-570-011-8	\$238.04
405-570-012-6	\$238.04

405-570-013-4	\$238.04
405-570-014-2	\$238.04
405-570-015-9	\$238.04
405-570-016-7	\$238.04
405-570-017-5	\$238.04
405-570-018-3	\$238.04
405-570-019-1	\$238.04
405-570-020-9	\$238.04
405-570-021-7	\$238.04
405-570-022-5	\$238.04
405-570-023-3	\$238.04
405-570-024-1	\$238.04
405-570-025-8	\$238.04
405-570-026-6	\$238.04
405-570-027-4	\$238.04
405-570-028-2	\$238.04
405-570-029-0	\$238.04
405-570-030-8	\$238.04
405-570-031-6	\$238.04
405-570-032-4	\$238.04
405-570-033-2	\$238.04
405-570-034-0	\$238.04
405-570-035-7	\$238.04
405-570-036-5	\$238.04
405-570-037-3	\$238.04
405-570-038-1	\$238.04
405-570-039-9	\$238.04
405-570-040-7	\$238.04
405-570-041-5	\$238.04
405-570-042-3	\$238.04
405-570-043-1	\$238.04
405-570-044-9	\$238.04
405-570-045-6	\$238.04
405-570-046-4	\$238.04
405-570-047-2	\$238.04
405-570-048-0	\$238.04
405-570-049-8	\$238.04
405-570-050-6	\$238.04
405-570-051-4	\$238.04
405-570-052-2	\$238.04
405-570-053-0	\$238.04
405-570-054-8	\$238.04
405-570-055-5	\$238.04
405-570-056-3	\$238.04
405-570-057-1	\$238.04
405-570-058-9	\$238.04
405-570-059-7	\$238.04
405-570-060-5	\$238.04

405-570-061-3	\$238.04
405-570-062-1	\$238.04
405-570-063-9	\$238.04
405-570-064-7	\$238.04
405-570-065-4	\$238.04
405-570-066-2	\$238.04
405-570-067-0	\$238.04
405-570-068-8	\$238.04
405-570-069-6	\$238.04
405-580-001-7	\$396.73
405-580-002-5	\$396.73
405-580-003-3	\$396.73
405-580-004-1	\$396.73
405-580-005-8	\$396.73
405-580-006-6	\$396.73
405-580-007-4	\$396.73
405-580-008-2	\$396.73
405-580-009-0	\$396.73
405-580-010-8	\$396.73
405-580-011-6	\$396.73
405-580-012-4	\$396.73
405-580-013-2	\$396.73
405-580-014-0	\$396.73
405-580-015-7	\$396.73
405-580-016-5	\$396.73
405-580-017-3	\$396.73
405-580-018-1	\$396.73
405-580-019-9	\$396.73
405-580-020-7	\$396.73
405-580-021-5	\$396.73
405-580-022-3	\$396.73
405-580-023-1	\$396.73
405-580-024-9	\$396.73
405-580-025-6	\$396.73
405-580-026-4	\$396.73
405-580-027-2	\$396.73
405-580-028-0	\$396.73
405-580-029-8	\$396.73
405-580-030-6	\$396.73
405-580-031-4	\$396.73
405-580-032-2	\$396.73
405-580-033-0	\$396.73
405-580-034-8	\$396.73
405-580-035-5	\$396.73
405-580-036-3	\$396.73
405-580-037-1	\$396.73
405-580-038-9	\$396.73
405-580-039-7	\$396.73

405-580-040-5	\$396.73
405-580-041-3	\$396.73
405-580-042-1	\$396.73
405-580-043-9	\$396.73
405-580-044-7	\$396.73
405-580-045-4	\$396.73
405-580-046-2	\$396.73
405-580-047-0	\$396.73
405-580-048-8	\$396.73
405-580-049-6	\$396.73
405-580-050-4	\$396.73
405-580-051-2	\$396.73
405-580-052-0	\$396.73
405-580-053-8	\$396.73
405-580-054-6	\$396.73
405-580-055-3	\$396.73
405-580-056-1	\$396.73
405-580-057-9	\$396.73
405-580-058-7	\$396.73
405-580-059-5	\$396.73
405-580-060-3	\$396.73
405-580-061-1	\$396.73
405-580-062-9	\$396.73
405-580-063-7	\$396.73
405-580-064-5	\$396.73
405-580-065-2	\$396.73
405-580-066-0	\$396.73
405-580-067-8	\$396.73
405-590-001-5	\$4,388.87
405-590-002-3	\$2,242.87
405-590-003-1	\$2,192.97
405-590-004-9	\$52.84
405-600-001-3	\$396.73
405-600-002-1	\$396.73
405-600-003-9	\$396.73
405-600-004-7	\$396.73
405-600-005-4	\$396.73
405-600-006-2	\$396.73
405-600-007-0	\$396.73
405-600-008-8	\$396.73
405-600-009-6	\$396.73
405-600-010-4	\$396.73
405-600-011-2	\$396.73
405-600-012-0	\$396.73
405-600-013-8	\$396.73
405-600-014-6	\$396.73
405-600-015-3	\$396.73
405-600-016-1	\$396.73

405-600-017-9	\$396.73
405-600-018-7	\$396.73
405-600-019-5	\$396.73
405-600-020-3	\$396.73
405-600-021-1	\$396.73
405-600-022-9	\$396.73
405-600-023-7	\$396.73
405-600-024-5	\$396.73
405-600-025-2	\$396.73
405-600-026-0	\$396.73
405-600-027-8	\$396.73
405-600-028-6	\$396.73
405-600-029-4	\$396.73
405-600-030-2	\$396.73
405-600-031-0	\$396.73
405-600-032-8	\$396.73
405-600-033-6	\$396.73
405-600-034-4	\$396.73
405-600-035-1	\$396.73
405-600-036-9	\$396.73
405-600-037-7	\$396.73
405-600-038-5	\$396.73
405-600-039-3	\$396.73
405-600-040-1	\$396.73
405-600-041-9	\$396.73
405-600-042-7	\$396.73
405-600-043-5	\$396.73
405-600-044-3	\$396.73
405-600-045-0	\$396.73
405-600-046-8	\$396.73
405-600-047-6	\$396.73
405-600-048-4	\$396.73
405-600-049-2	\$396.73
405-600-050-0	\$396.73
405-600-051-8	\$396.73
405-600-052-6	\$396.73
405-600-053-4	\$396.73
405-600-054-2	\$396.73
405-600-055-9	\$396.73
405-600-056-7	\$396.73
405-600-057-5	\$396.73
405-610-001-1	\$396.73
405-610-002-9	\$396.73
405-610-003-7	\$396.73
405-610-004-5	\$396.73
405-610-005-2	\$396.73
405-610-006-0	\$396.73
405-610-007-8	\$396.73

405-610-008-6	\$396.73
405-610-009-4	\$396.73
405-610-010-2	\$396.73
405-610-011-0	\$396.73
405-610-012-8	\$396.73
405-610-013-6	\$396.73
405-610-014-4	\$396.73
405-610-015-1	\$396.73
405-610-016-9	\$396.73
405-610-017-7	\$396.73
405-610-018-5	\$396.73
405-610-019-3	\$396.73
405-610-020-1	\$396.73
405-610-021-9	\$396.73
405-610-022-7	\$396.73
405-610-023-5	\$396.73
405-610-024-3	\$396.73
405-610-025-0	\$396.73
405-610-026-8	\$396.73
405-610-027-6	\$396.73
405-610-028-4	\$396.73
405-610-029-2	\$396.73
405-610-030-0	\$396.73
405-610-031-8	\$396.73
405-610-032-6	\$396.73
405-610-033-4	\$396.73
405-610-034-2	\$396.73
405-610-035-9	\$396.73
405-610-036-7	\$396.73
405-610-037-5	\$396.73
405-610-038-3	\$396.73
405-610-039-1	\$396.73
405-610-040-9	\$396.73
405-610-041-7	\$396.73
405-610-042-5	\$396.73
405-610-043-3	\$396.73
405-610-044-1	\$396.73
405-610-045-8	\$396.73
405-610-046-6	\$396.73
405-610-047-4	\$396.73
405-610-048-2	\$396.73
405-610-049-0	\$396.73
405-610-050-8	\$396.73
405-610-051-6	\$396.73
405-610-052-4	\$396.73
405-610-053-2	\$396.73
405-610-054-0	\$396.73
405-620-001-9	\$396.73

405-620-002-7	\$396.73
405-620-003-5	\$396.73
405-620-004-3	\$396.73
405-620-005-0	\$396.73
405-620-006-8	\$396.73
405-620-007-6	\$396.73
405-620-008-4	\$396.73
405-620-009-2	\$396.73
405-620-010-0	\$396.73
405-620-011-8	\$396.73
405-620-012-6	\$396.73
405-620-013-4	\$396.73
405-620-014-2	\$396.73
405-620-015-9	\$396.73
405-620-016-7	\$396.73
405-620-017-5	\$396.73
405-620-018-3	\$396.73
405-620-019-1	\$396.73
405-620-020-9	\$396.73
405-620-021-7	\$396.73
405-630-001-7	\$396.73
405-630-002-5	\$396.73
405-630-003-3	\$396.73
405-630-004-1	\$396.73
405-630-005-8	\$396.73
405-630-006-6	\$396.73
405-630-007-4	\$396.73
405-630-008-2	\$396.73
405-630-009-0	\$396.73
405-630-010-8	\$396.73
405-630-011-6	\$396.73
405-630-012-4	\$396.73
405-630-013-2	\$396.73
405-630-014-0	\$396.73
405-630-015-7	\$396.73
405-630-016-5	\$396.73
405-630-017-3	\$396.73
405-630-018-1	\$396.73
405-630-019-9	\$396.73
405-630-020-7	\$396.73
405-630-021-5	\$396.73
405-630-022-3	\$396.73
405-630-023-1	\$396.73
405-630-024-9	\$396.73
405-630-025-6	\$396.73
405-630-026-4	\$396.73
405-630-027-2	\$396.73
405-630-028-0	\$396.73

405-630-029-8	\$396.73
405-630-030-6	\$396.73
405-630-031-4	\$396.73
405-630-032-2	\$396.73
405-630-033-0	\$396.73
405-630-034-8	\$396.73
405-630-035-5	\$396.73
405-630-036-3	\$396.73
405-630-037-1	\$396.73
405-630-038-9	\$396.73
405-630-039-7	\$396.73
405-630-040-5	\$396.73
405-630-041-3	\$396.73
405-630-042-1	\$396.73
405-630-043-9	\$396.73
405-630-044-7	\$396.73
405-630-045-4	\$396.73
405-630-046-2	\$396.73
405-640-001-5	\$396.73
405-640-002-3	\$396.73
405-640-003-1	\$396.73
405-640-004-9	\$396.73
405-640-005-6	\$396.73
405-640-006-4	\$396.73
405-640-007-2	\$396.73
405-640-008-0	\$396.73
405-640-009-8	\$396.73
405-640-010-6	\$396.73
405-640-011-4	\$396.73
405-640-012-2	\$396.73
405-640-013-0	\$396.73
405-640-014-8	\$396.73
405-640-015-5	\$396.73
405-640-016-3	\$396.73
405-640-017-1	\$396.73
405-640-018-9	\$396.73
405-640-019-7	\$396.73
405-640-020-5	\$396.73
405-640-021-3	\$396.73
405-640-022-1	\$396.73
405-640-023-9	\$396.73
405-640-024-7	\$396.73
405-640-025-4	\$396.73
405-640-026-2	\$396.73
405-640-027-0	\$396.73
405-640-028-8	\$396.73
405-640-029-6	\$396.73
405-640-030-4	\$396.73

405-640-031-2	\$396.73
405-640-032-0	\$396.73
405-640-033-8	\$396.73
405-640-034-6	\$396.73
405-640-035-3	\$396.73
405-640-036-1	\$396.73
405-640-037-9	\$396.73
405-640-038-7	\$396.73
405-640-039-5	\$396.73
405-640-040-3	\$396.73
405-640-041-1	\$396.73
405-640-042-9	\$396.73
405-640-043-7	\$396.73
405-640-044-5	\$396.73
405-640-045-2	\$396.73
405-640-046-0	\$396.73
405-640-047-8	\$396.73
405-640-048-6	\$396.73
405-640-049-4	\$396.73
405-640-050-2	\$396.73
405-640-051-0	\$396.73
405-640-052-8	\$396.73
405-640-053-6	\$396.73
405-640-054-4	\$396.73
405-640-055-1	\$396.73
405-640-056-9	\$396.73
405-640-057-7	\$396.73
405-640-058-5	\$396.73
405-640-059-3	\$396.73
405-640-060-1	\$396.73
405-640-061-9	\$396.73
405-640-062-7	\$396.73
405-640-063-5	\$396.73
405-640-064-3	\$396.73
405-640-065-0	\$396.73
405-640-066-8	\$396.73
405-640-067-6	\$396.73
405-640-068-4	\$396.73
405-640-069-2	\$396.73
405-640-070-0	\$396.73
405-640-071-8	\$396.73
405-640-072-6	\$396.73
405-640-073-4	\$396.73
405-640-074-2	\$396.73
405-640-075-9	\$396.73
405-640-076-7	\$396.73
405-640-077-5	\$396.73
405-640-078-3	\$396.73

405-640-079-1	\$396.73
405-640-080-9	\$396.73
405-640-081-7	\$396.73
405-640-082-5	\$396.73
405-640-083-3	\$396.73
405-650-001-2	\$396.73
405-650-002-0	\$396.73
405-650-003-8	\$396.73
405-650-004-6	\$396.73
405-650-005-3	\$396.73
405-650-006-1	\$396.73
405-650-007-9	\$396.73
405-650-008-7	\$396.73
405-650-009-5	\$396.73
405-650-010-3	\$396.73
405-650-011-1	\$396.73
405-650-012-9	\$396.73
405-650-013-7	\$396.73
405-650-014-5	\$396.73
405-650-015-2	\$396.73
405-650-016-0	\$396.73
405-650-017-8	\$396.73
405-650-018-6	\$396.73
405-650-019-4	\$396.73
405-650-020-2	\$396.73
405-650-021-0	\$396.73
405-650-022-8	\$396.73
405-650-023-6	\$396.73
405-650-024-4	\$396.73
405-650-025-1	\$396.73
405-650-026-9	\$396.73
405-650-027-7	\$396.73
405-650-028-5	\$396.73
405-650-029-3	\$396.73
405-650-030-1	\$396.73
405-650-031-9	\$396.73
405-650-032-7	\$396.73
405-650-033-5	\$396.73
405-650-034-3	\$396.73
405-650-035-0	\$396.73
405-650-036-8	\$396.73
405-650-037-6	\$396.73
405-650-038-4	\$396.73
405-650-039-2	\$396.73
405-650-040-0	\$396.73
405-650-041-8	\$396.73
405-650-042-6	\$396.73
405-650-043-4	\$396.73

405-650-044-2	\$396.73
405-650-045-9	\$396.73
405-650-046-7	\$396.73
405-650-047-5	\$396.73
405-650-048-3	\$396.73
405-650-049-1	\$396.73
405-650-050-9	\$396.73
405-650-051-7	\$396.73
405-650-052-5	\$396.73
405-650-053-3	\$396.73
405-650-054-1	\$396.73
405-650-055-8	\$396.73
405-650-056-6	\$396.73
405-650-057-4	\$396.73
405-650-058-2	\$396.73
405-650-059-0	\$396.73
405-650-060-8	\$396.73
405-650-061-6	\$396.73
405-650-062-4	\$396.73
405-650-063-2	\$396.73
405-650-064-0	\$396.73
405-650-065-7	\$396.73
405-650-066-5	\$396.73
405-650-067-3	\$396.73
405-650-068-1	\$396.73
405-650-069-9	\$396.73
405-650-070-7	\$396.73
405-650-071-5	\$396.73
405-650-072-3	\$396.73
405-650-073-1	\$396.73
405-650-074-9	\$396.73
405-650-075-6	\$396.73
405-650-076-4	\$396.73
405-650-077-2	\$396.73
405-650-078-0	\$396.73
405-650-079-8	\$396.73
405-650-080-6	\$396.73
405-650-081-4	\$396.73
405-650-082-2	\$396.73
405-650-083-0	\$396.73
405-650-084-8	\$396.73
405-650-085-5	\$396.73
405-650-086-3	\$396.73
405-650-087-1	\$396.73
405-650-088-9	\$396.73
405-660-001-0	\$396.73
405-660-002-8	\$396.73
405-660-003-6	\$396.73

405-660-004-4	\$396.73
405-660-005-1	\$396.73
405-660-006-9	\$396.73
405-660-007-7	\$396.73
405-660-008-5	\$396.73
405-660-009-3	\$396.73
405-660-010-1	\$396.73
405-660-011-9	\$396.73
405-660-012-7	\$396.73
405-660-013-5	\$396.73
405-660-014-3	\$396.73
405-660-015-0	\$396.73
405-660-016-8	\$396.73
405-660-017-6	\$396.73
405-660-018-4	\$396.73
405-660-019-2	\$396.73
405-660-020-0	\$396.73
405-660-021-8	\$396.73
405-660-022-6	\$396.73
405-660-023-4	\$396.73
405-660-024-2	\$396.73
405-660-025-9	\$396.73
405-660-026-7	\$396.73
405-660-027-5	\$396.73
405-660-028-3	\$396.73
405-660-029-1	\$396.73
405-660-030-9	\$396.73
405-660-031-7	\$396.73
405-660-032-5	\$396.73
405-660-033-3	\$396.73
405-660-034-1	\$396.73
405-660-035-8	\$396.73
405-660-036-6	\$396.73
405-660-037-4	\$396.73
405-660-038-2	\$396.73
405-660-039-0	\$396.73
405-660-040-8	\$396.73
405-660-041-6	\$396.73
405-660-042-4	\$396.73
405-660-043-2	\$396.73
405-660-044-0	\$396.73
405-660-045-7	\$396.73
405-660-046-5	\$396.73
405-660-047-3	\$396.73
405-660-048-1	\$396.73
405-660-049-9	\$396.73
405-660-050-7	\$396.73
405-660-051-5	\$396.73

405-660-052-3	\$396.73
405-660-053-1	\$396.73
405-660-054-9	\$396.73
405-660-055-6	\$396.73
405-660-056-4	\$396.73
405-660-057-2	\$396.73
405-660-058-0	\$396.73
405-660-059-8	\$396.73
405-660-060-6	\$396.73
405-660-061-4	\$396.73
405-660-062-2	\$396.73
405-660-063-0	\$396.73
405-660-064-8	\$396.73
405-660-065-5	\$396.73
405-660-066-3	\$396.73
405-660-067-1	\$396.73
405-660-068-9	\$396.73
405-660-069-7	\$396.73
405-660-070-5	\$396.73
405-660-071-3	\$396.73
405-660-072-1	\$396.73
405-660-073-9	\$396.73
405-660-074-7	\$396.73
405-660-075-4	\$396.73
405-660-076-2	\$396.73
405-660-077-0	\$396.73
405-660-078-8	\$396.73
405-660-079-6	\$396.73
405-660-080-4	\$396.73
405-660-081-2	\$396.73
405-660-082-0	\$396.73
405-660-083-8	\$396.73
405-660-084-6	\$396.73
405-660-085-3	\$396.73
405-660-086-1	\$396.73
405-660-087-9	\$396.73
405-660-088-7	\$396.73
405-660-089-5	\$396.73
405-660-090-3	\$396.73
405-660-091-1	\$396.73
405-660-092-9	\$396.73
405-660-093-7	\$396.73
405-660-094-5	\$396.73
405-660-095-2	\$396.73
405-660-096-0	\$396.73
405-660-097-8	\$396.73
405-660-098-6	\$396.73
405-660-099-4	\$396.73

405-660-100-0	\$396.73
405-660-101-8	\$396.73
405-660-102-6	\$396.73
405-660-103-4	\$396.73
405-660-104-2	\$396.73
405-660-105-9	\$396.73
405-660-106-7	\$396.73
405-660-107-5	\$396.73
405-660-108-3	\$396.73
405-660-109-1	\$396.73
405-660-110-9	\$396.73
405-660-111-7	\$396.73
405-660-113-3	\$396.73
405-660-114-1	\$396.73
405-660-115-8	\$396.73
405-660-116-6	\$396.73
405-660-117-4	\$396.73
405-660-118-2	\$396.73
405-660-119-0	\$396.73
405-660-120-8	\$396.73
405-660-121-6	\$396.73
405-660-122-4	\$396.73
405-660-123-2	\$396.73
405-660-124-0	\$396.73
405-660-125-7	\$396.73
405-660-126-5	\$396.73
405-660-127-3	\$396.73
405-660-128-1	\$396.73
405-660-129-9	\$396.73
405-660-130-7	\$396.73
405-660-131-5	\$396.73
405-660-132-3	\$396.73
405-660-133-1	\$396.73
405-660-134-9	\$396.73
405-670-001-8	\$396.73
405-670-002-6	\$396.73
405-670-003-4	\$396.73
405-670-004-2	\$396.73
405-670-005-9	\$396.73
405-670-006-7	\$396.73
405-670-007-5	\$396.73
405-670-008-3	\$396.73
405-670-009-1	\$396.73
405-670-010-9	\$396.73
405-670-011-7	\$396.73
405-670-012-5	\$396.73
405-670-013-3	\$396.73
405-670-014-1	\$396.73

405-670-015-8	\$396.73
405-670-016-6	\$396.73
405-670-017-4	\$396.73
405-670-018-2	\$396.73
405-670-019-0	\$396.73
405-670-020-8	\$396.73
405-670-021-6	\$396.73
405-670-022-4	\$396.73
405-670-023-2	\$396.73
405-670-024-0	\$396.73
405-670-025-7	\$396.73
405-670-026-5	\$396.73
405-670-027-3	\$396.73
405-670-028-1	\$396.73
405-670-029-9	\$396.73
405-670-030-7	\$396.73
405-670-031-5	\$396.73
405-680-001-6	\$396.73
405-680-002-4	\$396.73
405-680-003-2	\$396.73
405-680-004-0	\$396.73
405-680-005-7	\$396.73
405-680-006-5	\$396.73
405-680-007-3	\$396.73
405-680-008-1	\$396.73
405-680-009-9	\$396.73
405-680-010-7	\$396.73
405-680-011-5	\$396.73
405-680-012-3	\$396.73
405-680-013-1	\$396.73
405-680-014-9	\$396.73
405-680-015-6	\$396.73
405-680-016-4	\$396.73
405-680-017-2	\$396.73
405-680-018-0	\$396.73
405-680-019-8	\$396.73
405-680-020-6	\$396.73
405-680-021-4	\$396.73
405-680-022-2	\$396.73
405-680-023-0	\$396.73
405-680-024-8	\$396.73
405-680-025-5	\$396.73
405-680-026-3	\$396.73
405-680-027-1	\$396.73
405-680-028-9	\$396.73
405-680-029-7	\$396.73
405-680-030-5	\$396.73
405-680-031-3	\$396.73

405-680-032-1	\$396.73
405-680-033-9	\$396.73
405-680-034-7	\$396.73
405-680-035-4	\$396.73
405-680-036-2	\$396.73
405-680-037-0	\$396.73
405-690-001-4	\$238.04
405-690-002-2	\$238.04
405-690-003-0	\$238.04
405-690-004-8	\$238.04
405-690-005-5	\$238.04
405-690-006-3	\$238.04
405-690-007-1	\$238.04
405-690-008-9	\$238.04
405-690-009-7	\$238.04
405-690-010-5	\$238.04
405-690-011-3	\$238.04
405-690-012-1	\$238.04
405-690-013-9	\$238.04
405-690-014-7	\$238.04
405-690-015-4	\$238.04
405-690-016-2	\$238.04
405-690-017-0	\$238.04
405-690-018-8	\$238.04
405-690-019-6	\$238.04
405-690-020-4	\$238.04
405-690-021-2	\$238.04
405-690-022-0	\$238.04
405-690-023-8	\$238.04
405-690-024-6	\$238.04
405-690-025-3	\$238.04
405-690-026-1	\$238.04
405-690-027-9	\$238.04
405-690-028-7	\$238.04
405-690-029-5	\$238.04
405-690-030-3	\$238.04
405-690-031-1	\$238.04
405-690-032-9	\$238.04
405-690-033-7	\$238.04
405-690-034-5	\$238.04
405-690-035-2	\$238.04
405-690-036-0	\$238.04
405-690-037-8	\$238.04
405-690-038-6	\$238.04
405-690-039-4	\$238.04
405-690-040-2	\$238.04
405-690-041-0	\$238.04
405-690-042-8	\$238.04

405-690-043-6	\$238.04
405-690-044-4	\$238.04
405-690-045-1	\$238.04
405-690-046-9	\$238.04
405-690-047-7	\$238.04
405-690-048-5	\$238.04
405-690-049-3	\$238.04
405-690-050-1	\$238.04
405-690-051-9	\$238.04
405-690-052-7	\$238.04
405-690-053-5	\$238.04
405-690-054-3	\$238.04
405-690-055-0	\$238.04
405-690-056-8	\$238.04
405-690-057-6	\$238.04
405-690-058-4	\$238.04
405-690-059-2	\$238.04
405-690-060-0	\$238.04
405-690-061-8	\$238.04
405-690-062-6	\$238.04
405-690-063-4	\$238.04
405-690-064-2	\$238.04
405-690-065-9	\$238.04
405-690-066-7	\$238.04
405-690-067-5	\$238.04
405-690-068-3	\$238.04
405-690-069-1	\$238.04
405-690-070-9	\$238.04
405-690-071-7	\$238.04
405-690-072-5	\$238.04
405-690-073-3	\$238.04
405-690-074-1	\$238.04
405-690-075-8	\$238.04
405-690-076-6	\$238.04
405-690-077-4	\$238.04
405-690-078-2	\$238.04
405-690-079-0	\$238.04
405-690-080-8	\$238.04
405-690-081-6	\$238.04
405-690-082-4	\$238.04
405-690-083-2	\$238.04
405-690-084-0	\$238.04
405-690-085-7	\$238.04
405-690-086-5	\$238.04
405-690-087-3	\$238.04
405-690-088-1	\$238.04
405-690-089-9	\$238.04
405-690-090-7	\$238.04

405-690-091-5	\$238.04
405-690-092-3	\$238.04
405-690-093-1	\$238.04
405-690-094-9	\$238.04
405-690-095-6	\$238.04
405-690-096-4	\$238.04
405-690-097-2	\$238.04
405-690-098-0	\$238.04
405-690-099-8	\$238.04
405-690-100-4	\$238.04
405-690-101-2	\$238.04
405-690-102-0	\$238.04
405-690-103-8	\$238.04
405-690-104-6	\$238.04
405-690-105-3	\$238.04
405-690-106-1	\$238.04
405-690-107-9	\$238.04
405-690-108-7	\$238.04
405-690-109-5	\$238.04
405-690-110-3	\$238.04
405-690-111-1	\$238.04
405-690-112-9	\$238.04
405-690-113-7	\$238.04
405-690-114-5	\$238.04
405-690-115-2	\$238.04
405-690-116-0	\$238.04
405-690-117-8	\$238.04
405-690-118-6	\$238.04
405-690-119-4	\$238.04
405-690-120-2	\$238.04
405-690-121-0	\$238.04
405-690-122-8	\$238.04
405-690-123-6	\$238.04
405-690-124-4	\$238.04
405-690-125-1	\$238.04
405-690-126-9	\$238.04
405-690-127-7	\$238.04
405-690-128-5	\$238.04
405-690-129-3	\$238.04
405-690-130-1	\$238.04
405-690-131-9	\$238.04
405-690-132-7	\$238.04
405-690-133-5	\$238.04
405-690-134-3	\$238.04
405-690-135-0	\$238.04
405-690-136-8	\$238.04
405-690-137-6	\$238.04
405-690-138-4	\$238.04

405-690-139-2	\$238.04
405-690-140-0	\$238.04
405-690-141-8	\$238.04
405-690-142-6	\$238.04
405-690-143-4	\$238.04
405-690-144-2	\$238.04
405-690-145-9	\$238.04
405-690-146-7	\$238.04
405-690-147-5	\$238.04
405-690-148-3	\$238.04
405-690-149-1	\$238.04
405-690-150-9	\$238.04
405-690-151-7	\$238.04
405-690-152-5	\$238.04
405-690-153-3	\$238.04
405-690-154-1	\$238.04
405-690-155-8	\$238.04
405-690-156-6	\$238.04
405-690-157-4	\$238.04
405-690-158-2	\$238.04
405-690-159-0	\$238.04
405-690-160-8	\$238.04
405-690-161-6	\$238.04
405-690-162-4	\$238.04
405-690-163-2	\$238.04
405-690-164-0	\$238.04
405-700-001-2	\$504.25
405-700-002-0	\$258.27
405-700-003-8	\$393.56
405-700-004-6	\$307.47