



# **ENGINEER'S REPORT**

## **Assessment District No. 2017-1 (Hawthorne Undergrounding District)**

**Prepared under the provisions of the  
Municipal Improvement Act of 1913**

For the

**TOWN OF TIBURON**

**County of Marin, California**

**February 1, 2018**



**Harris & Associates**

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**AGENCY: TOWN OF TIBURON**  
**PROJECT: ASSESSMENT DISTRICT NO. 2017-1**  
**TO: TOWN COUNCIL**

**ENGINEER'S "REPORT" PURSUANT TO THE  
PROVISIONS OF SECTIONS 2961 AND 10204  
OF THE STREETS AND HIGHWAYS CODE**

The purpose of this Assessment District is to provide financing to underground power, telephone and cable facilities along Delmar Drive, Hawthorne Drive, Maravista Court, Palmer Court, Rock Hill Road, and portions of Hilary Drive and Tiburon Boulevard within the Town of Tiburon. The proposed underground utility improvements will provide conversion to an upgraded utility system and will enhance neighborhood aesthetics, safety and reliability.

The construction of these improvements will conform to existing Town of Tiburon, Pacific Gas and Electric, AT&T and Comcast Communications standards. The proposed improvements are of special and direct benefit to the properties within the boundary of the proposed assessment district to the extent described herein.

Pursuant to the provisions of Article XIID of the State Constitution, Part 7.5 of the "Special Assessment Investigation, Limitation and Majority Protest Act of 1931", being Division 4 of the Streets and Highways Code of the State of California, and the "Municipal Improvement Act of 1913", being Division 12 of said Code, and the Resolution of Intention, adopted by the Town Council of the TOWN OF TIBURON, State of California, in connection with the proceedings for Assessment District No. 2017-1 (Hawthorne Undergrounding District) (hereinafter referred to as the "Assessment District"), I, K. Dennis Klingelhofer, P.E., a Registered Professional Engineer and authorized representative of Harris & Associates, the duly appointed Assessment Engineer, herewith submit the "Report" for the Assessment District, consisting of six (6) parts as stated below.

**PART I**

This part contains the preliminary plans and specifications which describe the general nature, location and extent for the proposed improvements to be constructed, and are filed herewith and made a part hereof. Said plans and specifications are on file in the Office of the Town Engineer.

**PART II**

This part contains an estimate of the cost of the proposed improvements, including capitalized interest, if any, incidental costs and expenses in connection therewith as set forth herein and attached hereto.



### PART III

This part consists of the following information:

- A. A description of the method of assessment spread; and
- B. The general benefit which is determined to result from the proposed improvements which has been excluded from the assessment, and the proposed assessment of the total amount of the costs and expenses of the proposed improvements upon the several subdivisions of land within the Assessment District, in proportion to the special benefits to be received by such subdivisions from said improvements, which is set forth upon the assessment roll filed herewith and made a part hereof; and
- C. The total amount, as near as may be determined, of the total principal sum of all unpaid special assessments previously levied and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than that contemplated for the Assessment District, which would require an investigation and report under the "Special Assessment Investigation, Limitation and Majority Protest Act of 1931" against the total area proposed to be assessed; and
- D. The total true value, determined from the latest Assessor's roll, of the parcels of land and improvements which are proposed to be assessed.

### PART IV

This part contains the proposed maximum annual administrative assessment to be levied upon each subdivision or parcel of land within the Assessment District to pay the costs incurred by the TOWN OF TIBURON, and not otherwise reimbursed, resulting from the administration and collection of assessments, from the administration and registration of any associated bonds and reserve or other related funds, or both.

### PART V

This part contains a map showing the boundaries of the Assessment District, and a diagram showing the Assessment District, the boundaries and the dimensions of the subdivisions of land within said Assessment District, as the same existed at the time of the passage of the Resolution of Intention. The Boundary Map and Assessment Diagram are filed herewith and made a part hereof, and part of the assessment. A reduced copy of the Assessment Diagram is included in this Report as Appendix B.

### PART VI

This part shall consist of the following information:

- A. Right-of-Way Certificate
- B. Environmental Certificate

### Certificate of Assessment Engineer

WHEREAS, on January 4, 2017 the Town Council of the TOWN OF TIBURON, State of California, did, pursuant to the provisions of the 1913 Act "Municipal Improvement Act of 1913", being Division 12 of the Streets and Highways Code, of the State of California (the "1913 Act"), adopt Resolution No. 01-2017 (the "Resolution of Intention") declaring its intention to provide for the installation and construction of certain public improvements, together with appurtenances and appurtenant work in connection therewith, in a special assessment district known and designated as TOWN OF TIBURON ASSESSMENT DISTRICT NO. 2017-1 (HAWTHORNE UNDERGROUNDING DISTRICT) (hereinafter referred to as the "Assessment District"); and

WHEREAS, said Resolution of Intention, as required by law, did direct the Engineer of Work to make and file a "Report", consisting of the following as required by Section 10204 of the Act:

- A. Description of Improvements;
- B. A general description of works or appliances already installed and any other property necessary or convenient for the operation of the improvement, if the works, appliances, or property are to be acquired as part of the improvement;
- C. Cost Estimate;
- D. Assessment Diagram showing the Assessment District and the subdivisions of land therein;
- E. A proposed assessment of the costs and expenses of the works of improvement levied upon the parcels within the boundaries of the Assessment District;
- F. The proposed maximum annual assessment to be levied upon each subdivision or parcel of land within the Assessment District to pay the costs incurred by the Town and not otherwise reimbursed resulting from the administration and collection of assessments or from the administration and registration of any associated bonds and reserve or other related funds.

For particulars, reference is made to the Resolution of Intention as previously adopted.

NOW, THEREFORE, I, K. Dennis Klingelhofer, P.E., the authorized representative of HARRIS & ASSOCIATES, pursuant to Article XIID of the California Constitution and the 1913 Act, do hereby submit the following:

1. Pursuant to the provisions of law and the Resolution of Intention, I have assessed the costs and expenses of the works of improvement to be performed in the Assessment District upon the parcels of land in the Assessment District specially benefited thereby in amounts which do not exceed the reasonable cost of the direct proportional special benefit to be conferred on each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram (the "Diagram"), a copy of which is attached hereto and incorporated herein. All parcels specially benefitted by the works of improvement have been included within the Assessment District.
2. As required by law, the Diagram is attached hereto, showing the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within said Assessment District as the same existed at the time of the passage of said Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given

a separate number upon the Diagram and in the Assessment Roll as defined below.

3. The subdivisions and parcels of land with the numbers shown on the Diagram as attached hereto correspond with the numbers as appearing on the Assessment Roll as defined below.
4. NOTICE IS HEREBY GIVEN that bonds will be issued in accordance with Division 10 of the Streets and Highways Code of the State of California (the "Improvement Bond Act of 1915"), to represent all unpaid assessments, which bonds shall be issued in one or more series, each with a term not to exceed the legal maximum term as authorized by law, THIRTY-NINE (39) YEARS from the 2nd day of September next succeeding twelve (12) months from their date. Said bonds shall bear interest at a rate not to exceed the current legal maximum rate of 12% per annum.
5. By virtue of the authority contained in said 1913 Act, and by further direction and order of the legislative body, I hereby recommend the following assessment to cover the costs and expenses of the works of improvement for the Assessment District based on the costs and expenses as set forth below:

	As Preliminarily Approved	As Confirmed
Estimated Cost of Construction:	\$9,028,275	
Estimated Incidental Expenses:	\$1,755,112	
Estimated Financing Costs:	\$1,562,620	
Estimated Contributions	(\$500,000)	
<b>Estimated Total to Assessment:</b>	<b>\$11,846,006</b>	

For particulars as to the individual assessments and their descriptions, reference is made to Part III, Exhibit I (Assessment Roll) which describes the assessment to be levied upon each parcel based upon the special benefit which it receives from the improvements to be funded by the assessments.

6. Under the Resolution of Intention, the requirement of Division 4 of the California Streets and Highway Code shall be satisfied with Part 7.5 of said Division 4, for which the following is presented:
  - a. The total amount, as near as can be determined, of the total principal amount of all unpaid special assessment and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than contemplated in the instant proceeding is:



\$0

- b. The total amount of the principal sum of the special assessment (the "Balance of Assessment") proposed to be levied in the instant proceedings is:

**\$11,846,006**

- c. The total amount of the principal sum of unpaid special assessment levied against the parcels proposed to be assessed, as computed pursuant to paragraph 1, above, plus the principal amount of the special assessment proposed to be levied in the instant proceedings from paragraph 2, above is:

**\$11,846,006**

The total true value, as near as may be determined, of the land and improvements for the parcels which are proposed to be assessed in the instant proceedings, as determined by the full cash value of the parcels as shown upon the last equalized assessment roll of the County of Marin, is:

**\$141,425,336**

This report does not represent a recommendation of parcel value, economic viability or financial feasibility, as that is not the responsibility of the Assessment Engineer.

EXECUTED on November 29, 2017.

HARRIS & ASSOCIATES



K. DENNIS KLINGELHOFNER, P.E.  
R.C.E. NO. 50255  
ASSESSMENT ENGINEER  
TOWN OF TIBURON  
COUNTY OF MARIN, STATE OF CALIFORNIA



This report is submitted on November 29, 2017.

HARRIS & ASSOCIATES



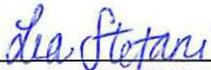
K. DENNIS KLINGELHOFER, P.E.  
R.C.E. NO. 50255  
ASSESSMENT ENGINEER  
TOWN OF TIBURON  
COUNTY OF MARIN, STATE OF CALIFORNIA

Preliminary approval by the TOWN COUNCIL of the TOWN OF TIBURON, CALIFORNIA, on the day of November 29, 2017.



TOWN CLERK  
TOWN OF TIBURON  
STATE OF CALIFORNIA

Final approval by the TOWN COUNCIL of the TOWN OF TIBURON, CALIFORNIA, on the 7th day of February, 2018.



TOWN CLERK  
TOWN OF TIBURON  
STATE OF CALIFORNIA



## Part I Description of Improvements

The following provides a description of the public improvements proposed to be constructed, installed or acquired under the provisions of the Act as shown on the Preliminary Plans on file in the office of the Town Engineer.

The project includes the construction of the public improvements, including all planning, design, construction administration and general administration services, the acquisition of all necessary rights of way, the acquisition of licenses, franchises and permits and the construction of all auxiliary work necessary and/or convenient to the accomplishment thereof, in accordance with the final plans and specifications to be approved by the Town of Tiburon prior to the start of construction. The construction of the public improvements may be phased as necessary and convenient for the Town of Tiburon. Phasing will be undertaken in a manner that results in a complete and functional portion of each system described below.

The following improvements are proposed to be constructed and installed in the general location referred to as the Town of Tiburon Assessment District No. 2017-1 (Hawthorne Undergrounding District) (the "Assessment District") and will include:

1. Construction of mainline underground power, telephone and cable conduit, with appurtenant manholes, pull boxes and transformers and like structures.
2. Construction of service conduit and appurtenances to property line.
3. Installation of new conductor within said conduit and underground structures by the utility companies.
4. Installation of replacement street lights.
5. Removal of existing overhead power, telephone and cable wires, poles and streetlights.

The improvements will be designed by PG&E, AT&T, Comcast, and the Town of Tiburon (joint trench). The Town of Tiburon will inspect the work to ensure conformance to Town ordinances, rules, warrants, regulations, standards and specifications where applicable.

Each owner of property located within the Assessment District will be responsible for arranging for and paying for work on his or her property necessary to connect facilities constructed by the public utilities in the public streets and alleys to the points of connection on the private property. Conversion of individual service connections on private property is not included in the work to be funded by the Assessment District.

The estimated time for completion of the undergrounding of the utilities is 36 months after the formation of Assessment District. Construction is estimated to begin approximately 18 months after the formation of the Assessment District. Property owners will be required to provide necessary underground connections within 120 days of the completion of the underground facilities.



**Part II**  
**Cost Estimate**  
**Assessment District No. 2017-1**  
**(Hawthorne Undergrounding District)**

JOINT TRENCH CONSTRUCTION COSTS	\$4,718,001
30% construction contingency	\$1,415,400
UTILITY COST (PG&E, AT&T and Comcast)	
PG&E	\$2,385,171
AT&T	\$121,517
Comcast	\$138,185
ENVIRONMENTAL MITIGATION	<u>\$250,000</u>
<b>Total Construction Cost:</b>	<b>\$9,028,275</b>
LESS CONTRIBUTIONS	
Contribution for General Benefit	(\$25,823)
Additonal contribution	<u>(\$474,177)</u>
<b>Credits:</b>	<b>(\$500,000)</b>
INCIDENTAL EXPENSES	
Design Engineering and Assessment Engineering	\$600,000
Construction Management (8% of construction cost)	\$722,262
Town Administration	\$100,000
Legal Advice to Property Owners	\$10,000
Underwriter **	\$136,350
Bond Counsel	\$90,000
Financial Advisor	\$30,000
Rating Agency	\$30,000
Paying Agent	\$9,000
Financial Printing, Registration and Servicing	\$10,000
Filing Fees	\$2,500
Incidental Contingencies	<u>\$15,000</u>
<b>Total Incidental Expenses:</b>	<b>\$1,755,112</b>
<b>Total Construction and Incidental Expenses:</b>	<b>\$10,283,386</b>
FINANCING COSTS (Estimate)	
Bond Reserve **	\$851,433
Funded Interest **	<u>\$711,187</u>
<b>Total Financing Costs:</b>	<b>\$1,562,620</b>
<b>TOTAL TO ASSESSMENT:</b>	<b>\$11,846,006</b>

\*\* Source: Sperry Capital



### **Part III**

#### **Method of Assessment Spread and Assessment Roll**

Since the improvements are to be funded by the levying of assessments, the "Municipal Improvement Act of 1913" (the "Act") and Article XIID of the State Constitution require that assessments be based on the special benefit that the properties receive from the works of improvement. Section 4 of Article XIID provides that only special benefits are assessable and the local agency levying the assessment must separate the general benefits from the special benefits. It also provides that parcels within a district that are owned or used by any public agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. In addition, Section 4 requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Neither the Act nor the State Constitution specifies the method or formula that should be used to apportion the costs to properties in any special assessment district proceedings.

The responsibility for recommending an apportionment of the costs to properties which specially benefit from the improvements rests with the Assessment Engineer, who is appointed for the purpose of making an analysis of the facts and determining the correct apportionment of the assessment obligation. In order to apportion the assessments to each parcel within the boundaries of the assessment district in an amount which does not exceed the reasonable cost of the proportional special benefit which it will receive from the improvements, an analysis has been completed and is used as the basis for apportioning costs to each parcel within the Assessment District.

The approval of the assessments rests with the Town Council. The Council renders its decision after hearing testimony and evidence presented at a public hearing and tabulating the assessment ballots, which are mailed to all record owners of property within the Assessment District. Only ballots delivered to the Town Clerk prior to the close of the public hearing are tabulated. The Council's findings must include whether or not the assessment spread is consistent with the requirements of Article XIID in that the assessment on each parcel is proportional to and no greater than the special benefits received by such parcel.

The following sections set forth the methodology used to apportion the costs of the improvements to each parcel.

#### **SEPARATION OF GENERAL AND SPECIAL BENEFIT**

Under Article XIID, only special benefits may be assessed, and it is the responsibility of the Assessment Engineer to identify, quantify, and exclude general benefits from the assessment that is apportioned to parcels in proportion to the special benefit they will receive from the improvements. As stated in the "Proposition 218 Guide for Special Districts" prepared by the California Special Districts Association, the requirement that a public agency separate the general benefits from the special benefits helps ensure that the special benefit requirement is met. As defined in Article XIID, "special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.

The benefits associated with the undergrounding of overhead utilities are related to increased



reliability, improved neighborhood aesthetics, enhanced safety and the removal of obstructions to view within the Assessment District and potentially for areas outside of the Assessment District. The specific location and nature of the undergrounding project will determine if the benefits are a "general benefit" or provide a "special benefit" to parcels within the Assessment District, or a combination of both.

### GENERAL BENEFIT

Because of the localized nature of the improvements within the Assessment District and the small number of parcels that will be impacted by the undergrounding of the existing overhead utilities along roadways providing ingress/egress to the parcels within the District, the Assessment Engineer has determined the benefits described in the following section represent special benefits that are conferred on parcels within the Assessment District, and that there are no "general benefits" that will be conveyed to parcels outside the boundaries of the Assessment District, or to the public at large associated with the undergrounding of the overhead utilities within the Assessment District except as described in the findings below:

- **Aesthetics Benefit.** The Assessment Engineer has determined that there are no aesthetic benefits which represent general benefit or benefits to the public at large. This is based upon the fact that the majority of the utility poles and overhead facilities that will be undergrounded are located along the local streets within the Assessment District that provide ingress/egress to parcels within the District. Those local streets are not used by "through traffic" to reach destinations that are outside the District. The removal of the overhead utilities and poles will provide an aesthetic benefit for the parcels within the District which the Assessment Engineer has determined represents a special benefit to parcels within the District. In addition to the removal of the existing overhead utilities on the local streets within the District, there are also overhead lines on several utility poles which will be removed that are located adjacent to the Old Rail Trail at the rear of the parcel owned by the Belvedere Tennis Club, and several poles that are near Tiburon Boulevard but away from the edge of the pavement. The Assessment Engineer has determined that the removal of those poles does not provide an improvement in aesthetics that would represent a general benefit to the community or the public at large. The existing utilities do not impact aesthetics for park visitors related to views of the bay since they are located on the opposite side of the trail. For traffic on Tiburon Boulevard the existing utilities are generally located almost one hundred feet to several hundred feet from the edge of pavement, and are largely screened by the tennis club's facilities which are located between Tiburon Boulevard and the existing utilities. The removal of the existing overhead utilities near the Old Rail Trail will not result in increased usage of the Richardson Bay Linear Park by visitors who had not previously used the park because of the visual blight caused by the existing overhead utilities, or result in increased traffic along Tiburon Boulevard because of improved views looking towards the bay.

While the Town has identified its desire to remove all the poles along the Old Rail Trail and Tiburon Boulevard, the Assessment Engineer has determined that the undergrounding of those utility poles does not provide a general benefit to all parcels within the Town or to the public at large of the type that must be separated from special benefits under the requirements of Proposition 218. The Assessment Engineer's review of studies completed by a number of organizations and public entities found that the undergrounding of utilities did not provide an



economic benefit to parcels not within the Assessment District or the community at large. The studies found that the cost of undergrounding utilities was many times the value or economic benefit to the community, that the benefit to the public at large was not quantifiable, and that there was no economic benefit to the community related to increased business expenditures or tourism as a result of the undergrounding.

- **Enhanced Reliability Benefit.** The Assessment Engineer has determined that there is no general benefit that will be conveyed to parcels outside of the Assessment District, or to the public at large related to enhanced reliability. This is based upon industry data that shows there is little difference in the total “out of service” time (the total service interruption time for all outages measured by the frequency of service interruptions and the time to repair) for customers served by overhead systems versus those served by underground utilities. While the undergrounding of an existing overhead utility generally results in a reduction in the frequency of service interruptions, the time to restore service in an underground utility is longer due to the difficulty in identifying the location of system outages and the time required to complete repairs. Because of this, the total “out of service” time is comparable for overhead and underground utility systems. The result is that parcels outside of the District will not see a reduction in “out of service” time as a result of the undergrounding of the existing overhead utilities within the Assessment District.

In addition to looking at “out of service” time, the ability of the utility to restore service to parcels outside of the Assessment District in the event of damage to the utilities (whether overhead or underground) within the District was also reviewed. Based upon redundancies in the system and PG&E’s operation of the distribution system, power could be restored to parcels outside of the Assessment District prior to the repair of the damaged utilities within the Assessment District. Existing facilities outside of the District could be used to feed power to parcels outside of the District while repairs are being made. For example, although the utility lines located adjacent to the Old Rail Trail are part of PG&E’s distribution system that provides power to downtown Tiburon, if one of those utility poles were damaged, PG&E could restore power to parcels outside of the Assessment District, including the downtown area, by “switching” power to restore service to parcels outside of the Assessment District prior to the completion of repairs. Similarly, if parcels outside the District are affected by a portion of the existing overhead facilities within Hilary Drive being damaged as a result of a vehicle hitting a utility pole, PG&E could restore power to those parcels prior to the completion of repairs. Finally, if a portion of the overhead utilities within Rock Hill Road, north of Hillary Drive were damaged, no parcels outside the Assessment District would be impacted. Since the ability to restore service to parcels outside of the District is not improved as a result of undergrounding the utilities within the District, there is no enhanced reliability benefit to parcels outside of the Assessment District from undergrounding the existing overhead utilities within the District.

- **Removal of Obstructions to View.** The Assessment Engineer has determined that the two (2) parcels that are owned by the Town of Tiburon which are outside the boundaries of the Assessment District will not receive a benefit from the relocation of the overhead utilities adjacent to the Old Rail Trail on those parcels. This is based upon the Assessment Engineer’s determination that the overhead utilities that are located on the Belvedere Tennis Club’s parcel do not obstruct views towards the bay for park users since they are located in the opposite direction. In addition, since there is no development currently on those parcels or that would

be allowed in the future that would benefit from the removal of obstructions to view from the existing utilities since the parcels are within the jurisdiction of the San Francisco Bay Conservation and Development Commission.

- **Safety Benefit.** The safety benefit related to the undergrounding of the overhead facilities within the Assessment District is a result of the removal of the fixed obstructions (existing power poles, guy wires and related facilities) from the right-of-way, and the mitigation of the potential delay by emergency responders that will neither cross a downed power line nor set up equipment if an overhead utility line is in the way until it has been de-energized. In addition, the threat to structures or property being damaged by downed utility lines and poles caused by earthquakes, high winds and other unforeseeable events is reduced by the undergrounding of the existing overhead utilities. The Assessment Engineer has determined that there is a general benefit to the public at large related to the undergrounding of the existing overhead utilities located adjacent to the Old Rail Trail. The relocation and undergrounding of the utilities adjacent to the Old Rail Trail will provide increased safety to those using Richardson Bay Lineal Park by removing the risk of injury from coming in contact with downed utilities and the removal of the fixed obstructions that are located in proximity to the trail. Based upon a street frontage of 75 feet for a typical residential parcel, the 590 linear feet of overhead utilities adjacent to the Old Rail Trail is the equivalent of the frontage for 7.85 residential parcels. A total of 3.925 benefit points have been assigned for the general benefit which represents 50% of the benefit that would be assigned to the equivalent number of residential parcels since there are no structures that could be damaged by downed utility poles or lines, or damaged by vehicles hitting a utility pole. A contribution of \$25,823 will be required to offset the general benefit related to the safety benefit associated with the undergrounding of the existing overhead utilities along the Old Rail Trail.

## SPECIAL BENEFITS

While the courts have found that a general enhancement of property value does not constitute "special benefit" (*Silicon Valley Taxpayers' Ass'n v. Santa Clara Cnty. Open Space Authority*) if an assessment district is narrowly drawn so that parcels that benefit in way that is particular and distinct from parcels outside of the district, or the public at large they are deemed to receive a special benefit. Specifically, the undergrounding of existing overhead utilities adjacent to parcels and the installation of new street lights on the streets which provide ingress/egress to each parcel provides a particular and distinct benefit to those parcels that is not realized by other parcels or to the public at large. The courts have found that the characterization of a benefit (special vs. general) may depend on whether parcels within a district receive a direct advantage from the improvement based upon their proximity to the improvement, or receive an "indirect, derivative advantage resulting from the overall public benefits of the improvement" (e.g., general enhancement of the district's property values).

There are four (4) types of special benefit that parcels may receive as a result of the proposed undergrounding of the existing overhead utility facilities (power, telephone, street light and cable facilities) with underground facilities.

- **Aesthetics Benefit.** Based upon the studies reviewed by the Assessment Engineer and his experience, the greatest benefit to parcels from the undergrounding of overhead utilities is related to the improved neighborhood aesthetics which result from the undergrounding of the



existing overhead utilities within the Assessment District. The undergrounding of the overhead utilities enhances the aesthetics of the streetscape by removing the physical and visual impediments related to the existing overhead utilities within the right-of-way along the local streets, and will improve the visual environment for residential properties within the Assessment District. In addition, the removal of the overhead utilities within the Assessment District will bring the area surrounding each parcel closer to current development standards which require that all utilities be placed underground. This will increase the desirability of the parcels within the Assessment District to a potential purchaser when compared to a similar parcel served by overhead wires and utility poles. All of the parcels within the Assessment District will specially benefit from the removal of the overhead wires and utility poles serving the parcels within the boundaries of the Assessment District.

- **Enhanced Reliability Benefit.** The installation of all new wires and new equipment installed underground within the Assessment District will reduce the frequency of localized service interruptions to both residential and non-residential parcels within the District due to the increased reliability of the upgraded facilities. In addition, the technology used in modern underground systems allow the utility to minimize the number of parcels impacted by an outage. Parcels which have not already undergrounded their service will also see a reduction in outages related to damages to their individual service lines from falling limbs during wind storms or other types of weather events or natural disaster since they will be required to be underground their utility service in order to connect to the new underground system. As a result, each parcel within the Assessment District will receive a special benefit related to enhanced reliability from the undergrounding of the existing overhead utilities within the Assessment District that is not received by parcels outside of the District.
- **Removal of Obstructions to View.** Parcels which have water views are more desirable to purchasers, and the premium placed on a parcel with a water view is dependent upon the quality of the view. The removal of the existing overhead utilities which may be seen from within the structure or from outside living areas when looking towards Richardson Bay from the parcel will provide a special benefit to residential parcels within the Assessment District that will vary in proportion to the impact the existing overhead utilities and poles have on their view.
- **Safety Benefit.** The undergrounding of the overhead facilities within the District will specially benefit all parcels within the Assessment District in two ways from a safety perspective. The first relates to the elimination of the threat to structures or property, including any occupants within those structures, from being damaged or harmed by downed utility lines and poles caused by earthquakes, high winds and other unforeseeable events. The second relates to the removal of the fixed obstructions from the right-of-way, and the potential delay by emergency responders in an emergency that will neither cross a downed power line nor set up equipment if an overhead utility line is in the way until it has been de-energized.

As described in the Methodology section below, not all parcels receive these benefits to the same extent based upon their land use (residential versus non-residential), and their proximity to the existing overhead utilities that will be undergrounded.

To establish the special benefit each individual parcel within the Assessment District receives in proportion to the other parcels within the Assessment District, a Benefit Point system is used. Each parcel of land is assigned benefit points based upon the special benefit a parcel receives relative to the



other parcels within the Assessment District from the utility undergrounding activities.

The Assessment Engineer has assigned benefit points to each residential parcel based upon the benefit it receives from the undergrounding of the existing overhead utilities as discussed below.

- **District Aesthetics Benefit.** All residential parcels within the Assessment District, which have their primary ingress/egress along a street where the existing overhead utilities adjacent to their parcel frontage (along either side of the street) will be undergrounded, will benefit equally from the undergrounding of the existing overhead utilities. Each parcel which has existing overhead utilities adjacent to its frontage is assigned one (1) benefit point for each existing or potential dwelling unit which could be constructed on the parcel. Those parcels where the existing overhead utilities do not front the parcel, but which receive utility services from the existing overhead utilities within the Assessment District and must use the street(s) where the existing utilities will be undergrounded will receive 50% of the benefit assigned to parcels where the existing overhead utilities front the parcel since they are impacted to a lesser degree by the existing overhead utilities.

Since the streets within the Assessment District do not provide access to areas which extend beyond the boundaries of the Assessment District and since the overhead utilities in the Assessment District are not generally visible from areas that are outside of the Assessment District there is no aesthetic benefit for parcels that are not within the Assessment District boundaries.

- **Safety Benefit.** Parcels within the District will benefit from the elimination of potential property damage from downed utility lines and poles, the removal of the fixed obstructions from the right-of-way, and the mitigation of the potential for delay by emergency responders that will neither cross a downed power line nor set up equipment if an overhead utility line is in the way until it has been de-energized. Each parcel that has its point of ingress/egress along a street which has overhead facilities that will be undergrounded is assigned one (1) benefit point for each existing or potential dwelling unit which could be constructed on the parcel. Parcels that are served by utilities which have been undergrounded adjacent to the parcel's frontage, including utility services to the parcel, but which must use streets within the Assessment District for ingress/ and which would be impacted by downed wires or poles in the existing overhead utilities that are to be undergrounded are assigned one-half (1/2) a benefit point since they receive a reduced benefit because structures or occupants would not be damaged from downed utility lines and poles, but do receive a special benefit related to the mitigation of potential for delays by emergency responders as a result of the downed utility lines.
- **Enhanced Reliability Benefit.** All parcels within the District that receive services from the existing overhead utilities or which would be impacted by a service outage of the existing overhead utilities within the District will specially benefit from the enhanced reliability of service due to having all new wires and equipment and having such new equipment underground, and the intelligent technology which minimizes the number of parcels impacted by a service outage. Each parcel is assigned one (1) benefit point for each existing or potential dwelling unit which could be constructed on the parcel. Parcels that are served by utilities which have been undergrounded, including their service lines, immediately adjacent to the

parcel but which tie into existing overhead utilities that will be undergrounded and which would be impacted by a service outage in the existing overhead utilities that are to be undergrounded are assigned one-half (1/2) a benefit point since they receive a reduced benefit.

- **Removal of Obstructions to View.** The removal of obstructions to view from the overhead utilities looking towards Richardson Bay will provide a special benefit to parcels based upon their locations and the impact the existing overhead utilities that will be undergrounded have on their view. The level of benefit a parcel receives is based on the following definitions.
  - **High (1.0).** The view from the parcel looking towards Richardson Bay from within the dwelling or from outside living areas is significantly obstructed by the presence of the existing overhead utilities located adjacent to the parcel and will be improved by the removal and undergrounding of the existing overhead utilities.
  - **Medium (0.5).** The view looking towards Richardson Bay from within the dwelling or from outside living areas is partially obstructed by the presence of the existing overhead utilities and will be improved by the undergrounding of the existing overhead utilities, but the existing overhead utilities are not generally located adjacent to the parcel.
  - **Low (0.25).** The view looking towards Richardson Bay from within the dwelling or from outside living areas is minimally obstructed by the presence of the existing overhead utilities that are visible from the parcels, but not generally located on the street(s) immediately adjacent to the parcel, and the view will be minimally improved by the undergrounding of the existing overhead utilities.
  - **None (0.0).** The parcel may or may not have a view of Richardson Bay from within the dwelling, however, the existing overhead utilities that will be undergrounded are not visible within the view shed of the parcel looking towards Richardson Bay.

### Exceptions

There are several parcels within the Assessment District which are not developed or planned for residential use. Each of those parcels has a conditional use permit which allows the continued use of the parcel as it is currently developed, and no change in use is likely to occur which would alter the special benefit the parcel receives. The methodology used to assign benefit points relative to the non-residential use parcels is explained below.

#### 1. **St. Hilary Catholic Church and School**

A.N. 16, 17 & 23 (Assessor's Parcel Numbers (APN) 055-253-22, 055-253-21 & 039-151-52) is developed as a parish and school-site owned by the Archdiocese of San Francisco and encompasses roughly 7.62 acres. The main entrance to the school is on Rock Hill Road, which is being undergrounded, and there is a second entrance on Hillary Drive which is also being undergrounded. Both the church and school receive utility service from Rock Hill Road. Because this property is developed as a church and school site, the special benefit which it receives is not the same as a residential parcel based on its use.

- a) *Aesthetics Benefit.* Schools and churches are treated differently than residential parcels



when determining the aesthetic benefit they receive as a result of the undergrounding of existing overhead utilities. Unlike residential parcels, parcels developed for religious or school use are not more desirable to a potential purchaser as a result of the undergrounding of the existing overhead utilities. This is a result of the limited number of parcels that may be on the market and as a result there is not a direct impact on the desirability of a parcel where the utilities have been undergrounded compared to a similar parcel which is served by overhead utilities. However, some special benefit is attributable to the property from improved aesthetics and it's reasonable to attribute the benefit to that of a single family residence. One (1) benefit point is assigned for aesthetic benefit.

- b) *Improved Safety Benefit.* The school and church property receives an improved safety benefit from the undergrounding project which will remove the fixed obstructions along the streets which provide access to the property and the potential for delay by emergency responders that will neither cross a downed power line nor set up equipment if an overhead utility line is in the way until it has been de-energized. The structures on these parcels will not benefit from the elimination of potential property damage from downed utility lines and poles since the existing overhead utilities are not located near any existing or potential future structures. Since the primary benefit for these parcels is related to the removal of the fixed obstructions along the streets used for ingress/egress and the reduction in the potential delay by emergency responders, the benefit to these parcels is related to a residential property based upon the number of trips generated per day which would use streets within the Assessment District. Based upon an average of 10 trips per day for residential parcels and an average of 2.7 trips per student per day (estimated enrollment of 276 students), these parcels are the equivalent of 74.5 equivalent dwelling units. Since these parcels do not benefit from the elimination of potential property damage or injury to occupants due to the location of the improvement on these parcels in relationship to the location of the existing overhead utilities, they receive a reduced benefit related to the removal of the fixed obstructions and the reduction in potential delays by emergency responders. The safety benefit is reduced by 75% rather than the 50% for a residential parcel where the utilities have undergrounded adjacent to the parcel's frontage since the hours of use or occupancy are less than for residential parcels. A total of 18.625 benefit points are assigned for the safety benefit.
- c) *Enhanced Reliability Benefit.* Residential parcels are assigned one (1) benefit point for each electrical service to structures on the parcel. As there are five (5) independent structures on the property served by the existing utilities, the enhanced reliability benefit is considered for each of the structures and is then added together. The combined enhanced reliability benefit for these parcels is 5 benefit points.
- d) *Removal of Obstructions to View.* The location of the existing overhead utilities which will be undergrounded do not impact the views from the structures or outside use areas and no benefit points are assigned for this benefit factor.

## 2. Community Congregational Church of Tiburon

A.N. 33 (Assessor's Parcel Number (APN) 039-111-21) is a church site and encompasses roughly 4.87 acres. The main entrance to the site is at the upper end of Rock Hill Road, which is being



undergrounded. The church receives utility services from the existing overhead utilities Rock Hill Road that will be undergrounded. Because this property is developed as a church, the special benefit that it receives is not the same as a residential parcel based on its use.

- a) *Aesthetics Benefit.* Churches are treated differently than residential parcels when determining the aesthetic benefit they receive as a result of the undergrounding of existing overhead utilities. Unlike residential parcels, parcels developed for religious use do not see an increase in marketability to a potential purchaser as a result of the undergrounding of the existing overhead utilities. This is a result of the limited number of parcels that may be on the market and as a result there is not a direct increase in the desirability of a parcel where the utilities have been undergrounded compared to a similar parcel which is served by overhead utilities. However, some benefit is attributable to the property from improved aesthetics. It is reasonable to attribute the benefit to that of a single family residence. One (1) benefit point is assigned for aesthetic benefit.
- a) *Improved Safety Benefit.* The church property receives an improved safety benefit from the undergrounding project which will remove the fixed obstructions along the streets which provide access to the property and the potential for delay by emergency responders that will neither cross a downed power line nor set up equipment if an overhead utility line is in the way until it has been de-energized. The structures on this parcels will not benefit from the elimination of potential property damage from downed utility lines and poles since the existing overhead utilities are not located near any existing or potential future structures. Since the primary benefit for these parcels is related to the removal of the fixed obstructions along the streets used for ingress/egress, the benefit to these parcels is related to a residential property based upon the number of trips generated per day. Based upon an average of 10 trips per day for a typical residential parcel and an average of 5.0 trips per 1,000 sq. ft. per day for houses of worship and quadruple that rate for days of assembly (estimated useable building area of approximately 12,500 sq. ft.), this parcels is the equivalent of 9 residential units. The benefit received by this parcel is only related to the removal of the fixed obstructions and the reduction in potential delays for emergency responders. As a result, the safety benefit is reduced by 75% rather than the 50% for a residential parcel where the utilities have been undergrounded adjacent to the parcel's frontage since the hours of use or occupancy are less than for residential parcels. A total of 2.25 benefit points is assigned for the safety benefit.
- b) *Enhanced Reliability Benefit.* As there is a single structure on the property served by the existing utilities, the Enhanced Reliability Benefit is considered to be the same as for a single family home and 1.0 benefit point is assigned.
- c) *Removal of Obstructions to View.* The existing overhead utilities do not impact the views from the structure or outside use areas and no benefit points have been assigned for this benefit factor.

### 3. Belvedere Tennis Club

A.N. 109 (Assessor's Parcel Numbers (APN) 055-201-36) is a tennis club and encompasses roughly 3.61 acres. The main entrance to the site is located on Tiburon Boulevard, which has



already been undergrounded. The tennis club receives utility services from the existing overhead utilities which are located within Richardson Bay Lineal Park, which is adjacent to the rear of the property. The benefit points assigned to this parcel are based upon the proposed relocation of the point of utility service from the existing overhead facilities at the rear of the parcel to a location adjacent to Tiburon Boulevard. In addition, the Sanitary District has an easement on the parcel and has a small building which houses a pump station for the Sanitary District. Because this property is a not used for residential uses, it has different levels of benefit based on how it is used.

- a) *Aesthetics Benefit.* Non-residential uses on a parcel are treated differently when determining any aesthetic consideration. Since the ingress/egress to the parcel is off of Tiburon Boulevard and there are no overhead utilities adjacent to the parcel along Tiburon Boulevard it will receive no aesthetic benefit from the utilities being undergrounded. In addition as there is no requirement for vehicles to use streets where the existing overhead utilities will be undergrounded to access this parcel, zero (0) benefit points are assigned for the aesthetics benefit.
- b) *Improved Safety Benefit.* This property receives an improved safety benefit from the relocation of the existing overhead utilities at the rear of the property to new underground facilities within/adjacent to the Tiburon Boulevard public right-of-way. Based upon a street frontage of 75 feet for a typical residential parcel, the 590 linear feet of overhead utilities along the rear of the parcel adjacent to the linear park is the equivalent frontage for 7.85 residential parcels. While the potential for damage to the Tennis Club's facilities exist from downed wires or poles from the existing overhead utilities, the benefit is less than for residential uses since the improvements which would be damaged would be limited to fencing and ancillary structures around the tennis courts. Since the parcel will not benefit from the removal of the fixed obstructions along the streets within the District and the potential for delay by emergency responders that will neither cross a downed power line nor set up equipment if an overhead utility line is in the way until it has been de-energized, the safety benefit is reduced by fifty percent (50%) from a typical residential parcel which results in the assignment of 3.925 benefit points for the improved safety benefit.
- c) *Enhanced Reliability Benefit.* There are two (2) services on the property served by the existing utilities, the enhanced reliability benefit is based upon the number of services and 2.0 benefit points are assigned. In addition, there is a pump station owned by the Richardson Bay Sanitary District that is located within an easement on A.N, 104 (Belvedere Tennis Club) that is served by the existing overhead utilities. The undergrounding of the existing utilities serving the pump station will provide enhanced reliability. One (1) benefit point has been assigned for the enhanced reliability benefit for that use.
- d) *Removal of Obstructions to View.* The existing overhead utilities which are located on the parcel adjacent to the Linear Park Trail have a significant impact on the views from the clubhouse and outside use areas. The view from those areas will be significantly improved by their removal. Based upon a street frontage of 75 feet for a typical residential parcel, within the Assessment District, the approximately 590 linear feet of overhead utilities located on the parcel adjacent to the linear park is equivalent to the frontage for 7.85

residential parcels. Based upon the assessment methodology described earlier, this parcel would be assigned a total of 7.85 benefit units based upon the equivalent street frontage for the removal of obstructions to view benefit. Since Article XIID prohibits an assessment on a parcel which is greater than the proportional special benefit which it receives, the Assessment Engineer has reduced the benefit points assigned for Removal of Obstructions to View by 50% to 3.925 benefit units. This is based upon a finding that the undergrounding of the existing utilities will have a reduced impact on the desirability of the parcel and the view from the parcel looking towards Richardson Bay to a potential purchaser when compared to the benefit that residential parcels would receive from the removal of the obstructions to view as a result of undergrounding of the existing utilities.

### **Vacant Properties**

For purposes of calculating the benefit received from the utility undergrounding project, a vacant parcel is considered developed to its highest potential and connected to the system. The following is a brief discussion of the vacant property within this District.

For A.N. 24, Assessor's Parcel Number (APN) 039-111-55) a map to sub-divide this parcel into two (2) parcels has been submitted to the Town and the parcel has a high potential for residential development. Since it is likely that two (2) residences will be constructed on the parcel once subdivision has been approved, benefit points are assigned to this parcel based upon the future subdivision of the parcel for residential use. Since the new parcels will obtain utility services from the existing utilities located on Via Pariso, no benefit points will be assigned for the enhanced reliability benefit. Benefit points have been assigned to this parcel for the aesthetics, improved safety and view enhancement benefits based upon the level of development (2 residential units) that would be permitted as described in the previous section.

### **Properties Excluded from Assessment**

In addition to the parcels described above, there are three (3) parcels within the boundaries of the District that do not receive a special benefit from the undergrounding project and therefore have not been assigned benefit points. The reasoning is as follows:

1. A.N. 55B (APN 055-183-30) is a sliver parcel that cannot be developed and, as such will not benefit from the improvements.
2. A.N. 115B (APN 055-201-32) is a sliver parcel that cannot be developed and, as such will not benefit from the improvements.
3. A.N. 117B (APN 055-201-25) is a sliver parcel that serves as a private roadway to serve A.N. 117A (APN 055-201-02) and it cannot be further developed. As such, this parcel will not receive a benefit from the improvements.

### **ASSESSMENT APPORTIONMENT**

The special benefit received by parcels within the Assessment District has been weighted according to the betterment received by them based upon a weighting of the benefits as shown below:

District Aesthetics Benefit	50%
Safety Benefit	10%
Enhanced Reliability Benefit	10%
Removal of Obstructions to View	30%

The weighting shown is based upon the judgement and experience of the Assessment Engineer, a field review of the parcels within the Assessment District by the Assessment Engineer, public testimony and by the confirmation of this report by the Town Council based upon the absence of a majority protest.

The amount of special benefit allocated to each parcel within the Assessment District that receives a special benefit has been apportioned to each parcel in proportion to the benefit points assigned to the parcel as a percentage of the total benefit points for each benefit factor. The general benefit derived from the improvements as calculated in this report has been removed from the total amount to be assessed. The assessment on each parcel does not exceed the costs of the proportional special benefit conferred on the parcel. There are no publically owned parcels within the boundaries of the Assessment District.

Incidental Expenses and Financial Costs have been assessed to the entire Assessment District on a pro rata basis relative to the total construction cost allocations.

### **CONTRIBUTIONS**

In addition to the contribution for general benefit, the Town has elected to make an additional contribution of up to four hundred seventy four thousand, one hundred and seventy seven dollars (\$474,177) to the Assessment District. If the total cost of construction and incidental expenses is equal to or greater than the \$10,757,563, then the full amount will be contributed. If the total cost of the construction and incidental cost is less than \$10,757,563, then the Town's contribution would be reduced by a percentage equal to the percentage reduction of the costs. In determining the amount to be assessed to each parcel as set forth in Appendix A, the Town contribution has been applied first to reduce the assessments assigned to non-taxable properties (church owned) located within the Assessment District by seventy-five percent. As such, the church owned parcels will be reduced by seventy-five percent, for a reduction of \$236,054.44. The balance of the Town contribution remaining after the reduction in the assessments to the church owned parcels (\$238,122.56) has been applied proportionately to each of the remaining parcels to reduce the assessment on each parcel. Given this application of the Town contribution, the assessment on each parcel within the District is proportional to, and no greater than, the special benefits conferred on each parcel by the improvements. The reduction in the assessments on the church owned parcels does not result in an increase in the assessment on any other parcel in the Assessment District and is consistent with the provisions of Article XIID of the State constitution.

After the reducing the amount to be assessed by the Town contribution and related reduction in financing costs as described above, the assessments to be levied upon each parcel is shown in Exhibit 1.



**Exhibit 1**  
**Assessment Roll**

Asmt No.	Assessor's Parcel Number	Total True Value <sup>1</sup>	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value-to-Lien Ratio
1	055-222-06	\$891,025	NA	\$104,076.89		8.6 : 1
2	055-222-05	\$943,299	NA	\$104,076.89		9.1 : 1
3	055-222-04	\$569,407	NA	\$88,329.60		6.4 : 1
4	055-222-03	\$1,470,469	NA	\$18,999.74		77.4 : 1
5	055-222-07	\$2,807,810	NA	\$88,329.60		31.8 : 1
6	055-222-08	\$2,083,330	NA	\$104,076.89		20.0 : 1
7	055-222-09	\$111,812	NA	\$135,571.46		0.8 : 1
8	055-222-10	\$315,064	NA	\$135,571.46		2.3 : 1
9	055-222-11	\$686,834	NA	\$104,076.89		6.6 : 1
10	055-222-12	\$690,576	NA	\$104,076.89		6.6 : 1
11	055-222-13	\$115,951	NA	\$72,582.32		1.6 : 1
12	055-222-14	\$453,520	NA	\$72,582.32		6.2 : 1
13	055-222-15	\$1,810,744	NA	\$72,582.32		24.9 : 1
14	055-222-18	\$683,785	NA	\$72,582.32		9.4 : 1
15	055-222-19	\$1,353,264	NA	\$72,582.32		18.6 : 1
16	055-253-22	\$825,935	NA	\$32,588.85		25.3 : 1
17	055-253-21	\$731,592	NA	\$18,880.63		38.7 : 1
18	055-221-01	\$1,123,091	NA	\$104,076.89		10.8 : 1
19	055-221-02	\$587,922	NA	\$104,076.89		5.6 : 1
20	055-221-03	\$128,609	NA	\$104,076.89		1.2 : 1
21	055-221-04	\$111,812	NA	\$104,076.89		1.1 : 1
22	055-221-05	\$163,250	NA	\$104,076.89		1.6 : 1
23	039-151-52	\$7,827,681	NA	\$17,740.73		441.2 : 1
24	039-151-55	\$62,187	NA	\$147,609.97		0.4 : 1
25	039-151-47	\$2,638,220	NA	\$88,329.60		29.9 : 1
26	039-151-37	\$271,819	NA	\$104,076.89		2.6 : 1
27	039-151-54	\$3,905,666	NA	\$83,854.49		46.6 : 1
28	039-151-24	\$1,539,079	NA	\$135,571.46		11.4 : 1
29	039-151-23	\$1,178,254	NA	\$135,571.46		8.7 : 1
30	039-151-22	\$2,996,295	NA	\$104,076.89		28.8 : 1



Asmt No.	Assessor's Parcel Number	Total True Value <sup>1</sup>	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value-to-Lien Ratio
31	039-151-21	\$2,334,059	NA	\$135,571.46		17.2 : 1
32	039-111-22	\$1,323,805	NA	\$135,571.46		9.8 : 1
33	039-111-21	\$830,641	NA	\$21,431.21		38.8 : 1
34	039-152-04	\$1,853,708	NA	\$72,582.32		25.5 : 1
35	039-152-03	\$2,342,604	NA	\$72,582.32		32.3 : 1
36	039-152-02	\$376,745	NA	\$88,329.60		4.3 : 1
37	039-152-01	\$2,590,984	NA	\$88,329.60		29.3 : 1
38	055-211-32	\$1,425,058	NA	\$88,329.60		16.1 : 1
39	055-211-31	\$3,689,175	NA	\$88,329.60		41.8 : 1
40	055-211-17	\$2,834,626	NA	\$104,076.89		27.2 : 1
41	055-211-16	\$915,179	NA	\$104,076.89		8.8 : 1
42	055-211-15	\$1,083,077	NA	\$135,571.46		8.0 : 1
43	055-211-02	\$1,503,439	NA	\$135,571.46		11.1 : 1
44	055-211-03	\$1,491,162	NA	\$135,571.46		11.0 : 1
45	055-211-04	\$322,758	NA	\$135,571.46		2.4 : 1
46	055-211-05	\$1,372,745	NA	\$135,571.46		10.1 : 1
47	055-211-06	\$1,094,841	NA	\$104,076.89		10.5 : 1
48	055-211-07	\$1,978,690	NA	\$104,076.89		19.0 : 1
49	055-211-08	\$199,573	NA	\$104,076.89		1.9 : 1
50	055-183-28	\$643,971	NA	\$104,076.89		6.2 : 1
51	055-183-27	\$1,584,315	NA	\$104,076.89		15.2 : 1
52	055-183-26	\$1,309,013	NA	\$104,076.89		12.6 : 1
53	055-183-25	\$869,577	NA	\$88,329.60		9.8 : 1
54	055-183-24	\$1,285,564	NA	\$72,582.32		17.7 : 1
55A *	055-183-23	\$703,975	NA	\$88,329.60		8.0 : 1
55B *	055-183-30	\$1	NA	\$0.00		0.0 : 1
56	055-183-29	\$959,584	NA	\$88,329.60		10.9 : 1
57	055-183-21	\$167,188	NA	\$88,329.60		1.9 : 1
58	055-183-20	\$2,912,644	NA	\$88,329.60		33.0 : 1
59	055-183-19	\$1,143,532	NA	\$104,076.89		11.0 : 1
60	055-183-18	\$216,242	NA	\$104,076.89		2.1 : 1
61	055-183-17	\$190,283	NA	\$104,076.89		1.8 : 1
62	055-183-16	\$483,174	NA	\$104,076.89		4.6 : 1



Asmt No.	Assessor's Parcel Number	Total True Value <sup>1</sup>	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value-to-Lien Ratio
63	055-183-15	\$628,098	NA	\$88,329.60		7.1 : 1
64	055-183-14	\$1,367,902	NA	\$88,329.60		15.5 : 1
65	055-183-13	\$1,116,930	NA	\$104,076.89		10.7 : 1
66	055-182-11	\$1,203,974	NA	\$104,076.89		11.6 : 1
67	055-182-12	\$173,527	NA	\$104,076.89		1.7 : 1
68	055-182-13	\$754,734	NA	\$104,076.89		7.3 : 1
69	055-182-14	\$778,406	NA	\$104,076.89		7.5 : 1
70	055-182-15	\$1,355,266	NA	\$104,076.89		13.0 : 1
71	055-182-16	\$1,001,081	NA	\$104,076.89		9.6 : 1
72	055-212-01	\$1,363,987	NA	\$104,076.89		13.1 : 1
73	055-212-02	\$111,812	NA	\$104,076.89		1.1 : 1
74	055-212-03	\$1,504,600	NA	\$104,076.89		14.5 : 1
75	055-212-04	\$818,570	NA	\$104,076.89		7.9 : 1
76	055-212-05	\$1,250,723	NA	\$104,076.89		12.0 : 1
77	055-212-06	\$85,921	NA	\$104,076.89		0.8 : 1
78	055-212-07	\$409,352	NA	\$104,076.89		3.9 : 1
79	055-212-08	\$1,192,408	NA	\$104,076.89		11.5 : 1
80	055-212-09	\$1,690,525	NA	\$104,076.89		16.2 : 1
81	055-212-10	\$125,905	NA	\$104,076.89		1.2 : 1
82	055-191-01	\$409,670	NA	\$135,571.46		3.0 : 1
83	055-191-02	\$2,092,251	NA	\$135,571.46		15.4 : 1
84	055-191-03	\$1,689,533	NA	\$135,571.46		12.5 : 1
85	055-191-04	\$203,495	NA	\$104,076.89		2.0 : 1
86	055-191-05	\$1,542,164	NA	\$104,076.89		14.8 : 1
87	055-191-06	\$131,232	NA	\$104,076.89		1.3 : 1
88	055-191-07	\$1,239,528	NA	\$104,076.89		11.9 : 1
89	055-191-08	\$2,284,359	NA	\$135,571.46		16.8 : 1
90	055-191-09	\$1,484,560	NA	\$135,571.46		11.0 : 1
91	055-191-10	\$549,150	NA	\$104,076.89		5.3 : 1
92	055-191-11	\$2,819,402	NA	\$135,571.46		20.8 : 1
93	055-191-24	\$1,708,726	NA	\$104,076.89		16.4 : 1
94	055-191-13	\$127,347	NA	\$104,076.89		1.2 : 1
95	055-191-14	\$1,541,496	NA	\$104,076.89		14.8 : 1



Asmt No.	Assessor's Parcel Number	Total True Value <sup>1</sup>	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value-to-Lien Ratio
96	055-191-15	\$134,405	NA	\$104,076.89		1.3 : 1
97	055-191-16	\$148,531	NA	\$88,329.60		1.7 : 1
98	055-191-17	\$364,917	NA	\$88,329.60		4.1 : 1
99	055-191-18	\$766,002	NA	\$104,076.89		7.4 : 1
100	055-191-19	\$145,497	NA	\$104,076.89		1.4 : 1
101	055-191-20	\$960,800	NA	\$104,076.89		9.2 : 1
102	055-191-21	\$170,841	NA	\$104,076.89		1.6 : 1
103	055-191-22	\$1,286,885	NA	\$104,076.89		12.4 : 1
104	055-191-23	\$107,906	NA	\$104,076.89		1.0 : 1
105	055-213-01	\$834,164	NA	\$104,076.89		8.0 : 1
106	055-213-02	\$978,575	NA	\$104,076.89		9.4 : 1
107	055-213-03	\$1,049,313	NA	\$104,076.89		10.1 : 1
108	055-213-04	\$1,183,495	NA	\$104,076.89		11.4 : 1
109	055-201-36	\$2,246,216	NA	\$312,510.59		7.2 : 1
110	055-201-14	\$563,603	NA	\$52,038.44		10.8 : 1
111	055-201-35	\$155,348	NA	\$88,329.60		1.8 : 1
112	055-201-34	\$1,294,497	NA	\$57,063.20		22.7 : 1
113	055-201-09	\$1,682,597	NA	\$52,038.44		32.3 : 1
114	055-201-33	\$320,802	NA	\$52,038.44		6.2 : 1
115A *	055-201-31	\$1,005,553	NA	\$52,038.44		19.3 : 1
115B *	055-201-32	\$1	NA	\$0.00		0.0 : 1
116	055-201-01	\$4,367,962	NA	\$104,076.89		42.0 : 1
117A *	055-201-02	\$108,709	NA	\$36,291.15		3.0 : 1
117B *	055-201-25	\$965	NA	\$0.00		0.0 : 1
118	055-171-12	\$1,848,821	NA	\$41,315.91		44.7 : 1
119	055-171-11	\$265,359	NA	\$72,582.32		3.7 : 1
120	055-171-13	\$3,566,704	NA	\$41,315.91		86.3 : 1
<b>Total</b>		<b>\$141,425,336</b>		<b>\$11,846,005.27</b>		<b>11.9 : 1</b>

Notes:

1/ True Value of Parcels means the total value of the land and improvements as estimated and shown on the last equalized roll of the County or as otherwise reasonably calculated.



**Exhibit 2**  
**Debt Limit Valuation**

A.	ESTIMATED BALANCE TO ASSESSMENT	\$11,846,006
B.	UNPAID SPECIAL ASSESSMENTS	\$0 *
	TOTAL A & B	\$11,846,006
C.	TRUE VALUE OF PARCELS	\$141,425,336 **
	AVERAGE VALUE-TO-LIEN RATIO	11.9 : 1

\* Unpaid Special Assessments shall consist of the total principal sum of all unpaid special assessments previously levied or proposed to be levied other than in the instant proceedings.

\*\* True Value of Parcels means the total value of the land and improvements as estimated and shown on the last equalized roll of the County or as otherwise reasonably calculated.

This report does not represent a recommendation of parcel value, economic viability or financial feasibility, as that is not the responsibility of the Assessment Engineer.



## **Part IV**

### **Annual Administrative Assessment**

An amount shall be added to each annual installment of the unpaid assessments to pay costs incurred by the City and not otherwise reimbursed, which result from the administration of the bonds and reserve or other related funds, all as set forth in Section 10312 of the Act. The maximum annual administrative assessment is authorized pursuant to the provisions of Section 10204(f) of the Streets and Highways Code and shall not exceed fifty dollars (\$50.00) per parcel per year, subject to an annual increase based on the Consumer Price Index (CPI), during the preceding year ending in January, for all Urban Consumers in the San Francisco-Oakland-San Jose areas. The exact amount of the administration charge will be established each year by the Town of Tiburon.

It should be expressly understood that the annual administrative assessment, as set forth above, is separate from and is in addition to the \$16.00 per parcel collection fee which will be added to each annual installment pursuant to Section 8682 of the California Streets and Highways Code, and is further separate from and in addition to specific fees payable to the Town in connection with (a) prepayments of assessments by property owners, (b) apportionments of assessments to reflect divisions of parcels and (c) late charges and penalties which become payable in the event of delinquency in the payment of assessment installments by December 10 and April 10 each year.

The above fees and assessments (except those for prepayments and apportionments) will be collected in the same manner and in the same installments as the assessment levied to pay for the cost of the works of improvement.

Properties that have paid their assessments in full will not be subject to this annual administrative assessment.



**Part V**  
**Boundary Map and Diagram of Assessment District**

A reduced copy of the Assessment Diagram is provided as Appendix B. Full-sized copies of the Boundary Map and Assessment Diagram are on file in the Office of the Town Clerk, of the Town of Tiburon.

As required by the Act, the Assessment Diagram shows the exterior boundaries of the Assessment District and the assessment number assigned to each parcel of land corresponding to its number as it appears in the Assessment Roll contained in Part III Table 1. The Assessor's Parcel Number is also shown for each parcel as they existed at the time of the passage of the Resolution of Intention and reference is hereby made to the Assessor's Parcel Maps of the County of Marin for the boundaries and dimensions of each parcel of land.



## Part VI Description of Facilities

Section 10100 of the Act provides for the legislative body of any municipality to finance certain capital facilities and services within or along its streets or any public way or easement. The following is a list of proposed improvements as allowed under the Act to be installed, or improved under the provisions of the Act, including the acquisition of required right-of-way and/or property. For the general location of the improvements to be constructed referenced is hereby made to the Plans and Specifications described in Part I of this report.

The following improvements are proposed to be constructed and installed in the general location referred to as the Town of Tiburon Assessment District No. 2017-1 (Hawthorne Undergrounding District) and will include:

1. Construction of mainline underground power, telephone and cable conduit, with appurtenant manholes, pull boxes and transformers and like structures.
2. Construction of service conduit and appurtenances to property line.
3. Installation of new conductor within said conduit and underground structures by the utility companies.
4. Installation of replacement street lights.
5. Removal of existing overhead power, telephone and cable wires, poles and streetlights.

The improvements will be designed by PG&E, AT&T, Comcast, and the Town of Tiburon (joint trench). The Town of Tiburon will inspect the work to ensure conformance to Town ordinances, rules, warrants, regulations, standards and specifications where applicable.

Each owner of property located within the Assessment District will be responsible for arranging for and paying for work on his or her property necessary to connect facilities constructed by the public utilities in the public streets and alleys to the points of connection on the private property. Conversion of individual service connections on private property is not included in the work to be funded by the Assessment District.

The estimated time for completion of the undergrounding of the utilities is 36 months after the formation of Assessment District. Construction is estimated to begin approximately 18 months after the formation of the Assessment District. Property owners will be required to provide necessary underground connections within 120 days of the completion of the underground facilities.



## Right-of-Way Certificate

**STATE OF CALIFORNIA**  
**COUNTY OF MARIN**  
**TOWN OF TIBURON**

The undersigned hereby CERTIFIES UNDER PENALTY OF PERJURY that the following is all true and correct.

That at all time herein mentioned, the undersigned was, and now is, the authorized representative of the duly appointed TOWN ENGINEER of the TOWN OF TIBURON, CALIFORNIA.

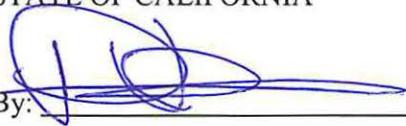
That there have now been instituted proceedings under the provisions of Article XIID of the California Constitution, and the "Municipal Improvements Act of 1913," being Division 12 of the Streets and Highways Code of the State of California, for the construction of certain public improvements in a special assessment district known and designated as ASSESSMENT DISTRICT NO. 2017-1 (hereinafter referred to as the "Assessment District").

THE UNDERSIGNED STATES AND CERTIFIES AS FOLLOWS:

All easements or right-of-way necessary for the construction and installation of the public improvements of the Assessment District either have been obtained or are in process of being obtained and will be obtained and in the possession of the affected utility company, the Town, the County of Marin or the State of California prior to commencement of the construction and installation of such public improvements.

EXECUTED this 29<sup>th</sup> day of November, 2017, at TOWN OF TIBURON, CALIFORNIA.

TOWN ENGINEER  
TOWN OF TIBURON  
STATE OF CALIFORNIA

By:  \_\_\_\_\_



## Certificate of Completion of Environmental Proceedings

STATE OF CALIFORNIA  
COUNTY OF MARIN  
TOWN OF TIBURON

The undersigned, under penalty of perjury, CERTIFIES as follows:

1. That I am the person who is authorized to prepare and process all environmental documentation as needed as it relates to the formation of the special Assessment District being formed pursuant to the provisions of the "Municipal Improvement Act of 1913" being Division 12 of the Streets and Highways Code of the State of California, said special Assessment District known and designated as the TOWN OF TIBURON ASSESSMENT DISTRICT NO. 2017-1 (HAWTHORNE UNDERGROUNDING DISTRICT) (hereinafter referred to as the "Assessment District").

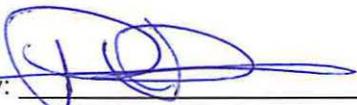
2. The specific environmental proceedings relating to this Assessment District that have been completed are as follows:

CEQA compliance review:

The proposed project is subject to CEQA review. An Initial Study has been prepared. Since the undergrounding of the utilities in their present alignment could have a significant effect on the environment, a revision to the project has been made or agreed by the project proponent to relocate the existing utilities so that there will not be a significant effect. A Mitigated Negative Declaration is being prepared for approval and certification by the Town.

3. I do hereby certify that all environmental evaluation proceedings necessary for the formation of the Assessment District have been completed to my satisfaction, and that no further environmental proceedings are necessary.

EXECUTED this 29<sup>th</sup> day of November, 2017, at TOWN OF TIBURON, CALIFORNIA.

By:   
\_\_\_\_\_  
TOWN OF TIBURON  
STATE OF CALIFORNIA

## Appendix A Assessment Calculations

Property Address	Asmt No.	Assessor's Parcel No. (APN)	Remove View Obstructions	Remove View Obstructions Factor	Aesthetics Benefit Factor	Safety Benefit Factor	Reliability Benefit Factor	Allocation of Construction and Incidental Cost				Less Contributions	Estimated Financing Cost	Balance to Assessment
								Remove View Obstructions	Aesthetics Benefit	Safety Benefit	Reliability Benefit			
700 HAWTHORNE DR	1	055-222-06	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
710 HAWTHORNE DR	2	055-222-05	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
730 HAWTHORNE DR	3	055-222-04	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
741 TIBURON BLVD	4	055-222-03	None	0.000	0.000	1.000	1.000	\$0.00	\$0.00	\$7,950.90	\$8,927.43	\$384.87	\$2,506.28	\$18,999.74
757 HAWTHORNE DR	5	055-222-07	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
735 HAWTHORNE DR	6	055-222-08	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
725 HAWTHORNE DR	7	055-222-09	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
711 HAWTHORNE DR	8	055-222-10	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
705 HAWTHORNE DR	9	055-222-11	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
700 HILARY DR	10	055-222-12	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
710 HILARY DR	11	055-222-13	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
720 HILARY DR	12	055-222-14	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
730 HILARY DR	13	055-222-15	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
740 HILARY DR	14	055-222-18	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
750 HILARY DR	15	055-222-19	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
761 HILARY DR	16	055-253-22	None	0.000	1.000	6.000	2.000	\$0.00	\$47,599.84	\$47,705.38	\$17,854.87	\$84,870.07	\$4,298.83	\$32,588.85
761 HILARY DR	17	055-253-21	None	0.000	0.000	6.000	2.000	\$0.00	\$0.00	\$47,705.38	\$17,854.87	\$49,170.19	\$2,490.56	\$18,880.63
745 HILARY DR	18	055-221-01	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
735 HILARY DR	19	055-221-02	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
725 HILARY DR	20	055-221-03	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
715 HILARY DR	21	055-221-04	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
705 HILARY DR	22	055-221-05	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
765 HILARY DR	23	039-151-52	None	0.000	0.000	6.625	1.000	\$0.00	\$0.00	\$52,674.69	\$8,927.43	\$46,201.59	\$2,340.20	\$17,740.73
	24	039-151-55	Low	0.500	2.000	1.000	0.000	\$27,978.06	\$95,199.68	\$7,950.90	\$0.00	\$2,990.06	\$19,471.40	\$147,609.97
146 ROCK HILL RD	25	039-151-47	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
148 ROCK HILL RD	26	039-151-37	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
150 ROCK HILL RD	27	039-151-54	low	0.250	1.000	0.500	1.000	\$13,989.03	\$47,599.84	\$3,975.45	\$8,927.43	\$1,698.60	\$11,061.34	\$83,854.49
154 ROCK HILL RD	28	039-151-24	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
160 ROCK HILL RD	29	039-151-23	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
166 ROCK HILL RD	30	039-151-22	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
168 ROCK HILL RD	31	039-151-21	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
170 ROCK HILL RD	32	039-111-22	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
145 ROCK HILL RD	33	039-111-21	None	0.000	1.000	2.250	1.000	\$0.00	\$47,599.84	\$17,889.52	\$8,927.43	\$55,812.59	\$2,827.02	\$21,431.21
159 ROCK HILL RD	34	039-152-04	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32

Note: The estimated financing cost represents the approximate reduction in the assessment if the assessment is paid in full during the 30 day cash collection period.

Town of Tiburon  
 Assessment District No. 2017-1 (Hawthorne Undergrounding District)  
 Engineer's Report

February 1, 2018

Appendix A

Property Address	Asmt No.	Assessor's Parcel No. (APN)	Remove View Obstructions	Remove View Obstructions Factor	Aesthetics Benefit Factor	Safety Benefit Factor	Reliability Benefit Factor	Allocation of Construction and Incidental Cost				Less Contributions	Estimated Financing Cost	Balance to Assessment
								Remove View Obstructions	Aesthetics Benefit	Safety Benefit	Reliability Benefit			
155 ROCK HILL RD	35	039-152-03	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
115 ROCK HILL RD	36	039-152-02	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
105 ROCK HILL RD	37	039-152-01	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
50 DELMAR DR	38	055-211-32	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
40 DELMAR DR	39	055-211-31	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
30 DELMAR DR	40	055-211-17	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
20 DELMAR DR	41	055-211-16	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
93 ROCK HILL RD	42	055-211-15	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
699 HILARY DR	43	055-211-02	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
697 HILARY DR	44	055-211-03	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
695 HILARY DR	45	055-211-04	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
693 HILARY DR	46	055-211-05	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$2,746.20	\$17,883.38	\$135,571.46
691 HILARY DR	47	055-211-06	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
689 HILARY DR	48	055-211-07	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
687 HILARY DR	49	055-211-08	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
685 HILARY DR	50	055-183-28	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
683 HILARY DR	51	055-183-27	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
681 HILARY DR	52	055-183-26	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
4 MARAVISTA CT	53	055-183-25	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
12 MARAVISTA CT	54	055-183-24	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
14 MARAVISTA CT	55A *	055-183-23	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
14 MARAVISTA CT	55B *	055-183-30	None	0.000	0.000	0.000	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20 MARAVISTA CT	56	055-183-29	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
24 MARAVISTA CT	57	055-183-21	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
27 MARAVISTA CT	58	055-183-20	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
25 MARAVISTA CT	59	055-183-19	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
21 MARAVISTA CT	60	055-183-18	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
17 MARAVISTA CT	61	055-183-17	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
13 MARAVISTA CT	62	055-183-16	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
9 MARAVISTA CT	63	055-183-15	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
5 MARAVISTA CT	64	055-183-14	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
1 MARAVISTA CT	65	055-183-13	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
678 HILARY DR	66	055-182-11	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
680 HILARY DR	67	055-182-12	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
682 HILARY DR	68	055-182-13	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
684 HILARY DR	69	055-182-14	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
686 HILARY DR	70	055-182-15	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89

Note: The estimated financing cost represents the approximate reduction in the assessment if the assessment is paid in full during the 30 day cash collection period.

Property Address	Amt No.	Assessor's Parcel No. (APN)	Remove View Obstructions	Remove View Obstructions Factor	Aesthetics Benefit Factor	Safety Benefit Factor	Reliability Benefit Factor	Allocation of Construction and Incidental Cost			Less Contributions	Estimated Financing Cost	Balance to Assessment
								Remove View Obstructions	Aesthetics Benefit	Safety Benefit			
688 HILARY DR	71	055-182-16	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
690 HILARY DR	72	055-212-01	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
692 HILARY DR	73	055-212-02	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
694 HILARY DR	74	055-212-03	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
696 HILARY DR	75	055-212-04	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
3 ROCK HILL RD	76	055-212-05	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
699 HAWTHORNE DR	77	055-212-06	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
697 HAWTHORNE DR	78	055-212-07	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
695 HAWTHORNE DR	79	055-212-08	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
693 HAWTHORNE DR	80	055-212-09	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
691 HAWTHORNE DR	81	055-212-10	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
689 HAWTHORNE DR	82	055-191-01	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$17,883.38	\$135,571.46
687 HAWTHORNE DR	83	055-191-02	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$17,883.38	\$135,571.46
685 HAWTHORNE DR	84	055-191-03	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$17,883.38	\$135,571.46
683 HAWTHORNE DR	85	055-191-04	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
681 HAWTHORNE DR	86	055-191-05	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
679 HAWTHORNE DR	87	055-191-06	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
677 HAWTHORNE DR	88	055-191-07	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
675 HAWTHORNE DR	89	055-191-08	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$17,883.38	\$135,571.46
673 HAWTHORNE DR	90	055-191-09	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$17,883.38	\$135,571.46
671 HAWTHORNE DR	91	055-191-10	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
669 HAWTHORNE DR	92	055-191-11	High	1.000	1.000	1.000	1.000	\$55,956.12	\$47,599.84	\$7,950.90	\$8,927.43	\$17,883.38	\$135,571.46
668 HAWTHORNE DR	93	055-191-24	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
670 HAWTHORNE DR	94	055-191-13	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
672 HAWTHORNE DR	95	055-191-14	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
674 HAWTHORNE DR	96	055-191-15	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
676 HAWTHORNE DR	97	055-191-16	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$11,651.66	\$88,329.60
678 HAWTHORNE DR	98	055-191-17	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$11,651.66	\$88,329.60
680 HAWTHORNE DR	99	055-191-18	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
682 HAWTHORNE DR	100	055-191-19	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
684 HAWTHORNE DR	101	055-191-20	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
686 HAWTHORNE DR	102	055-191-21	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
688 HAWTHORNE DR	103	055-191-22	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
690 HAWTHORNE DR	104	055-191-23	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
692 HAWTHORNE DR	105	055-213-01	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89
694 HAWTHORNE DR	106	055-213-02	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$13,728.90	\$104,076.89

Note: The estimated financing cost represents the approximate reduction in the assessment if the assessment is paid in full during the 30 day cash collection period.



Property Address	Asmt No.	Assessor's Parcel No. (APN)	Remove View Obstructions	Remove View Obstructions Factor	Aesthetics Benefit Factor	Safety Benefit Factor	Reliability Benefit Factor	Allocation of Construction and Incidental Cost				Less Contributions	Estimated Financing Cost	Balance to Assessment
								Remove View Obstructions	Aesthetics Benefit	Safety Benefit	Reliability Benefit			
696 HAWTHORNE DR	107	055-213-03	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
698 HAWTHORNE DR	108	055-213-04	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
700 TIBURON BLVD	109	055-201-36	High	3.925	0.000	3.925	3.000	\$219,627.76	\$0.00	\$31,207.27	\$26,782.31	\$6,330.37	\$41,223.62	\$312,510.59
8 PALMER CT	110	055-201-14	Low	0.250	0.500	0.500	0.500	\$13,989.03	\$23,799.92	\$3,975.45	\$4,463.71	\$1,054.12	\$6,864.45	\$52,038.44
4 PALMER CT	111	055-201-35	Low	0.250	1.000	1.000	1.000	\$13,989.03	\$47,599.84	\$7,950.90	\$8,927.43	\$1,789.25	\$11,651.66	\$88,329.60
2 PALMER CT	112	055-201-34	Low	0.250	0.500	0.500	1.000	\$13,989.03	\$23,799.92	\$3,975.45	\$8,927.43	\$1,155.90	\$7,527.27	\$57,063.20
9 PALMER CT	113	055-201-09	Low	0.250	0.500	0.500	0.500	\$13,989.03	\$23,799.92	\$3,975.45	\$4,463.71	\$1,054.12	\$6,864.45	\$52,038.44
7 PALMER CT	114	055-201-33	Low	0.250	0.500	0.500	0.500	\$13,989.03	\$23,799.92	\$3,975.45	\$4,463.71	\$1,054.12	\$6,864.45	\$52,038.44
5 PALMER CT	115A *	055-201-31	Low	0.250	0.500	0.500	0.500	\$13,989.03	\$23,799.92	\$3,975.45	\$4,463.71	\$1,054.12	\$6,864.45	\$52,038.44
5 PALMER CT	115B *	055-201-32	None	0.000	0.000	0.000	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3 PALMER CT	116	055-201-01	Medium	0.500	1.000	1.000	1.000	\$27,978.06	\$47,599.84	\$7,950.90	\$8,927.43	\$2,108.23	\$13,728.90	\$104,076.89
10 SOMMERS CT	117A *	055-201-02	None	0.000	0.500	0.500	0.500	\$0.00	\$23,799.92	\$3,975.45	\$4,463.71	\$735.13	\$4,787.21	\$36,291.15
10 SOMMERS CT	117B *	055-201-25	None	0.000	0.000	0.000	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
660 TIBURON BLVD	118	055-171-12	None	0.000	0.500	0.500	1.000	\$0.00	\$23,799.92	\$3,975.45	\$8,927.43	\$836.92	\$5,450.03	\$41,315.91
654 TIBURON BLVD	119	055-171-11	None	0.000	1.000	1.000	1.000	\$0.00	\$47,599.84	\$7,950.90	\$8,927.43	\$1,470.26	\$9,574.41	\$72,582.32
650 TIBURON BLVD	120	055-171-13	None	0.000	0.500	0.500	1.000	\$0.00	\$23,799.92	\$3,975.45	\$8,927.43	\$836.92	\$5,450.03	\$41,315.91
<b>Totals:</b>	<b>129 Parcels</b>			<b>57.675</b>	<b>113.000</b>	<b>135.300</b>	<b>120.500</b>	<b>\$3,227,269.03</b>	<b>\$5,378,781.72</b>	<b>\$1,075,756.34</b>	<b>\$1,075,755.33</b>	<b>\$474,177.00</b>	<b>\$1,562,619.84</b>	<b>\$11,846,005.27</b>

Note: The estimated financing cost represents the approximate reduction in the assessment if the assessment is paid in full during the 30 day cash collection period

## Appendix B Assessment Diagram

