ENGINEER'S REPORT FOR FORMATON OF PERMANENT ROAD DIVISION 1000, ZONE NO. 010 HUMBOLDT COUNTY, CALIFORNIA

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I. INTRODUCTION AND PURPOSE OF THE ASSESSMENT

The Washington Terrace Subdivision is an approved residential subdivision. The subdivision is proposed to be a Zone No. 010 within PRD 1000. The zone is located along Washington Court and Ascent Place in the Community of McKinleyville. The subdivision is located in the McKinleyville Community Plan Area with a general plan designation of RL 1-8 (MCCP).

The Petitioner has requested the county to consider the formation of a zone to PRD 1000, Zone No. 010 to levy a charge to each of the residential lots and provide the services listed below. Should the zone be abolished a substitute acceptable to the county of Humboldt would be responsible for the services.

Services to be provided in this PRD area:

A. **Road Surface Maintenance** of 0.19 mile of road comprising 35,123 square feet of paved surface for Washington Court and Ascent Place. Road maintenance is hereby described as:

1) Slurry sealing the existing paved surface of the road after a 12-year period.

2) Resurfacing the paved surface of the road after a 25-year period with a Type A asphalt concrete 0.15 foot (one-tenth) overlay.

3) Replace the concrete crossings of the road after a 25-year period with a new concrete surface in-kind.

The road surface maintenance schedule for Washington Court and Ascent Place is based upon the formation date of Zone No. 010 within PRD 1000.

B. **Storm Drain Rehabilitation** of 856 feet of 18 inch diameter storm drain; and 70 feet of 24 inch diameter storm drain. Storm Drain rehabilitation is hereby described as:

1) Replacement of storm drain pipe on a 50-year cycle.

The storm drain rehabilitation schedule is based upon the formation date of PRD 1000, Zone No. 010. The first estimated replacement year is 2074.

These services represent a special benefit to the lots of the Washington Terrace Subdivision property in that the services to be funded by the assessments will only benefit the lots within the Washington Terrace Subdivision and the individual lots in the Washington Terrace PRD.

Services to be excluded by this PRD area:

A. **Detention Basin & Vegetated Swale Maintenance**
The maintenance of the drainage basin and vegetated swales including ensuring the inlets and outlets are clear of debris and the interior sides and floor are to be maintained by McKinleyville Community Services District (MCSD) via an Open Space Maintenance Zone agreement (OSMZ).

II. LEGAL REQUIREMENTS

In November 1996, the voters of the State of California passed Proposition 218, which made significant changes in Assessment Law. Among those changes was a requirement that a detailed engineer's report be prepared and signed by a Registered Professional Engineer in the State of California. This report is being prepared in response to the requirement.

Another requirement of the law is that the report must establish a substantive "special benefit" to property for the valid levy of an assessment. In the case of this assessment, the "special benefit" to property being assessed is the availability of paved road resurfacing to all assessed lots.

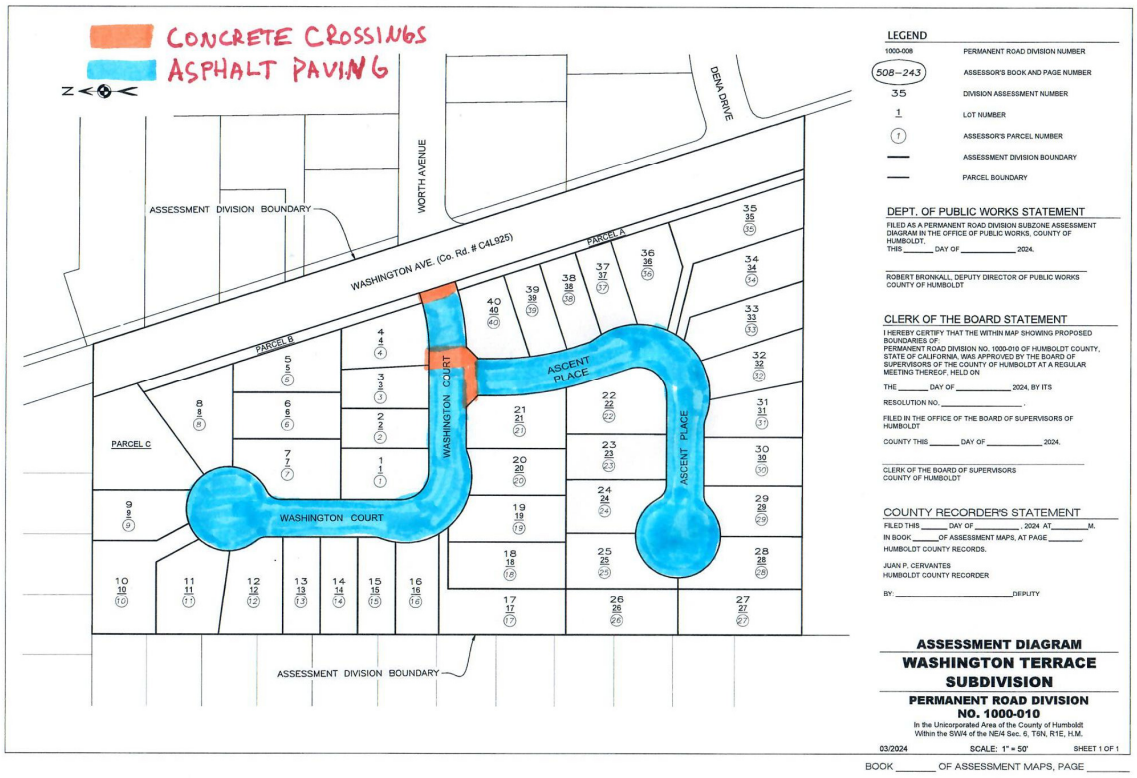
ROADS: The 40 lots in the Washington Terrace Subdivision PRD that are served by Washington Court and Ascent Place are to be assessed as an equal amount of the total assessment for road surface maintenance for Washington Court, and Ascent Place.

STORM DRAIN: All residential lots in Washington Terrace Subdivision are to be assessed as an equal amount of the total assessment for storm drain rehabilitation.

III. ASSESSMENT METHODOLOGY

1. ROAD ASSESSMENT:

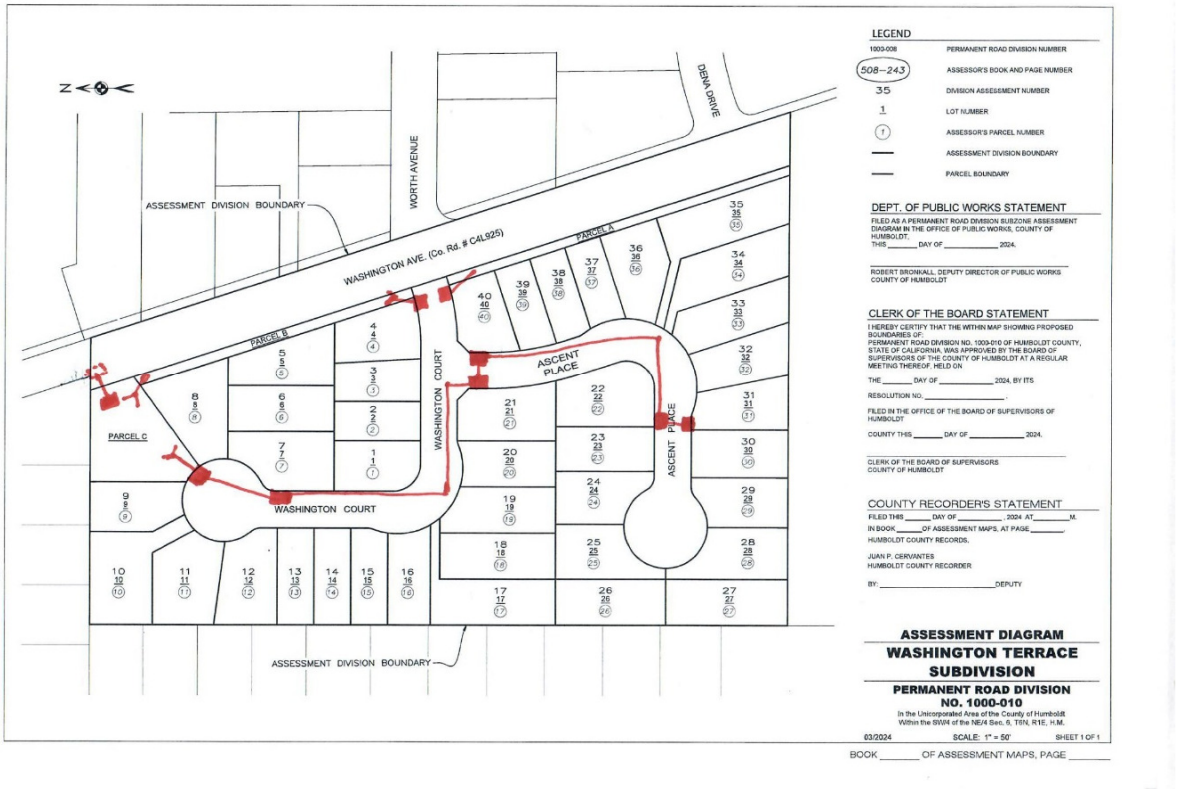
An assessment for road maintenance is to be levied to all lots within the boundaries of the Washington Terrace Subdivision. The purpose of the road assessment is to maintain the surface of Washington Court and Ascent Place.



Above: Diagram showing PRD 1000, Zone No. 010. The road area for Washington Court and Ascent Place (pavement shaded in blue, Concrete crossings in orange) is maintained by the county as part of the zone.

2. STORM DRAIN ASSESSMENT:

Lots 1 through 40 drain onto Washington Court and Ascent Place through a storm drain into a storm water detention basin and vegetated swales to the east and north. An assessment for storm drain rehabilitation is to be levied to all the lots within the boundaries of the Washington Terrace Subdivision. The purpose of the storm drain assessment is to rehabilitate the storm drain within the proposed division.



Above: Diagram showing PRD 1000, Zone No. 010. The overall storm drain system (shown in red) is maintained by the county as part of the zone.

3. ENGINEER'S STATEMENT:

I do hereby state the amount found in the "Budget Worksheet" attached hereto and made a part hereof is an accurate assessment to be apportioned upon the assessable lots within the area proposed for annexation into PRD 1000, Zone No. 010, severally and respectively, in accordance with the special benefits to be received by such lots and more particularly set forth in the Assessment Roll hereto attached as Section VIII by reference made a part hereof.

A description of the area proposed for PRD 1000, Zone No. 007 is included as Exhibit "A".

Each assessed lot is described in Section VIII by reference to its assessment number as shown on the Assessment Diagram. An Assessment Diagram is attached as Exhibit "B" showing the boundaries of PRD 1000, Zone No. 010.

Dated: 5/21/24 By: _____
Jakob Schillinger, Engineer
R.C.E. 81666

IV. BOUNDARY OF THE WASHINGTON TERRACE SUBDIVISION PRD 1000, ZONE No. 010

1) See Exhibit "A" for a Legal Description of the exterior boundary of the area proposed for the zone.

2) See Exhibit "B" for an Assessment Diagram depicting the lot lines within the boundary of the area proposed for the zone.

EXHIBIT "A" (Legal Description)

FORMATION OF ZONE NO. 010 to PERMANENT ROAD
DIVISION NO. 1000 for Road Maintenance

All that real property situated in the County of Humboldt, State of California, described as follows:

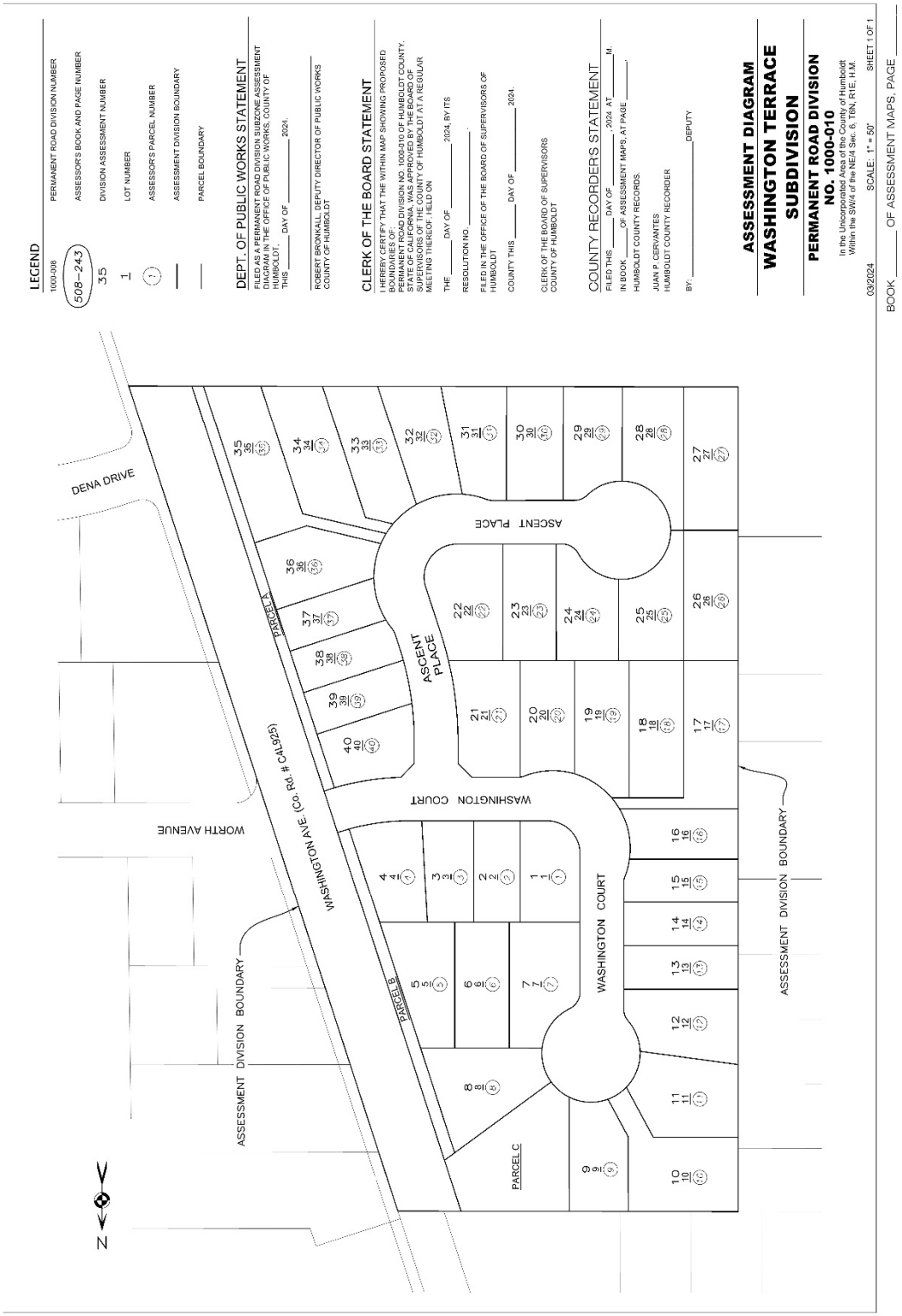
That portion of the Southwest Quarter of the Northeast Quarter of Section 6, Township 6 North, Range 1 East, Humboldt Meridian, described as follows:

Lots 1 through 40 as shown on Tract No. 0676 of the Washington Terrace Subdivision, as filed in Book 26 of Maps, pages 18, 19, 20, 21, in the Office of the County Recorder of said County.

Dated: 3/12/2024

By: M A. Schillinger
Max Schillinger
LS 7969

EXHIBIT “B” (Assessment Diagram)



V. BASIS OF ANNUAL ASSESSMENT

The annual assessments for each maintenance program as defined in the report have been based upon current rates and maintenance cost. Further discussion on each maintenance activity is as follows:

ROAD MAINTENANCE:
The road pavement resurfacing program is based upon the cost to reseal the pavement with a slurry seal after a twelve (12) year period from the initial pavement placement and to resurface the pavement with a 0.15 foot (one-tenth) layer of Type A hot mix after a twenty-five (25) year period. The slurry seal will be skipped on year 25 due to the overlay. The annualized cost for these asphalt pavement surface treatments was obtained from actual Humboldt County maintenance cost data. The Concrete crossing replacement annualized cost is based on current market rates. The slurry seal cost of $5.25 per square yard (approx. $0.58 per square foot), an asphalt concrete overlay cost of $250 per ton (approx. $1.72 per square foot), and a concrete surface cost of $25 per square foot is used. These costs are amortized over a twenty-five (25) year maintenance cycle. This equates to $143.93 per parcel per year.

STORM DRAIN MAINTENANCE:
For the 18 inch storm drain pipe associated with the Subdivision, the replacement cost (in 2024 dollars) of $130.00 per linear foot is used. For the 24 inch storm drain pipe associated with the Subdivision, the replacement cost (in 2024 dollars) of $150.00 per linear foot is used. This equates to $61.15 per parcel per year.

ADMINISTRATION:
The annualized cost expenditures for collections, administration, management and contingencies are included in the actual assessments for each assessable lot. The actual cost breakdown worksheet and cost spread (Appendix A) are included in this report. The assessments as calculated are necessary to ensure the funds are available when needed. By using actual, current maintenance cost, the assessments are justified; yet the assessments should not be more than what is necessary for the estimated maintenance costs. The administration costs are determined to be $61.27 per parcel per year which includes a $10.00 tax roll fee per assessment parcel per year.

SCHEDULING:
The formation of PRD 1000, Zone No. 010 may create questions concerning when certain maintenance work will be performed. The following schedule addresses maintenance of the Washington Terrace Subdivision. The dates listed for scheduling are based upon the formation date.

Formation of PRD 1000, Zone No. 010 is anticipated to be formed in 2024.

Maintenance Work Item	Cycle	Anticipated Years that the Maintenance Work Item will be done	Assessment Diagram Parcel Numbers that benefit
Washington Court and Ascent Place Slurry Seal	25-year cycle with the first occurrence on year 12 after the formation PRD 1000, Zone No. 010	2036, 2061, 2086	1 through 40
Washington Court and Ascent Place Overlay	25-year cycle with the first occurrence on year 25 after the formation PRD 1000, Zone No. 010	2049, 2074, 2099	1 through 40
Washington Court and Ascent Place Concrete Crossing replacement	25-year cycle with the first occurrence on year 25 after the formation PRD 1000, Zone No. 010	2049, 2074, 2099	1 through 40
Washington Court and Ascent Place Storm Drain	50-year cycle with the first occurrence on year 50 after the formation PRD 1000, Zone No. 010	2074, 2124, 2174	1 through 40

VI. CALCULATION OF SPECIAL BENEFIT

Pursuant to Section 4 of Article XIII D of the California Constitution, the lots of the subdivision receiving a special benefit from the maintenance must be identified and the proportionate special benefit must be determined in relationship to the total maintenance expenses estimated to be necessary to maintain the road surface and drainage pipes. The benefits are wholly special benefits and each of the lots within Permanent Road Division 1000, Zone No. 010 receive an equal proportion of special benefit from the identified maintenance in that the roads of this zone serve only the lots in this zone of Permanent Road Division 1000 and are not a part of a larger county traffic system.

Because it cannot be said that any one of the 40 lots served by Washington Court and Ascent Place is benefiting greater than any other lot in the use of Washington Court and Ascent Place the amount of assessment which is to be imposed on each lot is equal and does not exceed the reasonable cost of the proportional special benefit conferred on that lot.

Because it cannot be said that any one of the 40 lots served by the storm drain system is benefiting greater than any other lot in the use of the storm drain system, the amount of assessment which is to be imposed on each lot is equal and does not exceed the reasonable cost of the proportional special benefit conferred on that lot.

Accordingly, each lot in this subdivision receives a special benefit from the proposed maintenance programs. I find that each lot will receive the annual special benefit as shown on the cost spread (Appendix A) attached hereto and made a part hereof.

VII. ASSESSMENT RATE AND METHOD OF ASSESSMENT

ASSESSMENT RATE:
The rate of assessment for each lot is calculated and is as follows:

Formation of PRD 1000, Zone No. 010, 40 lots

The assessment rate for 2024/2025 tax year is based upon the "Budget Worksheet" attached hereto, and made a part hereof, and is proposed to be as follows: $1.00 per benefit unit.

METHOD OF ASSESSMENT:
Assessments will be collected in the same way real property taxes are collected by the Humboldt County Tax Collector on behalf of the zone of benefit and will be deposited by the county in a separate fund in the name of "Zone No. 010 of Permanent Road Division No. 1000". Assessments will be collected in two installments and will be available sixty (60) days after the installments are due.

CONSUMER PRICE INDEX ADJUSTMENT:
The amount of assessment specified for this year may be adjusted annually for the ensuing fiscal year to reflect the Consumer Price Index prepared by the United States Department of Labor, Bureau of Labor Statistics, using the weighted average of Consumer Price Indexes (All Urban Consumers for the State of California). The Board of Supervisors shall be responsible for making the necessary computation each year prior to May 1, and advising the Humboldt County Auditor/Controller what the amount of charge for road maintenance services is to be for the next year as a result of the foregoing computations.

VIII. ASSESSMENT ROLL

The proposed Assessment Roll for the Washington Terrace Subdivision PRD is as follows:

ASSESSMENT NO.	LOT #	ASSESSOR PARCEL NUMBER AND PROPERTY OWNER
1000-010-1	1	APN 508-243-001 JLF Construction Inc., A California Corporation
1000-010-2	2	APN 508-243-002 JLF Construction Inc., A California Corporation
1000-010-3	3	APN 508-243-003 JLF Construction Inc., A California Corporation
1000-010-4	4	APN 508-243-004 JLF Construction Inc., A California Corporation
1000-010-5	5	APN 508-243-005 JLF Construction Inc., A California Corporation
1000-010-6	6	APN 508-243-006 JLF Construction Inc., A California Corporation
1000-010-7	7	APN 508-243-007 JLF Construction Inc., A California Corporation
1000-010-8	8	APN 508-243-008 JLF Construction Inc., A California Corporation
1000-010-9	9	APN 508-243-009 JLF Construction Inc., A California Corporation
1000-010-10	10	APN 508-243-010 JLF Construction Inc., A California Corporation

ASSESSMENT NO.	LOT #	ASSESSOR PARCEL NUMBER AND PROPERTY OWNER
1000-010-11	11	APN 508-243-011 JLF Construction Inc., A California Corporation
1000-010-12	12	APN 508-243-012 JLF Construction Inc., A California Corporation
1000-010-13	13	APN 508-243-013 JLF Construction Inc., A California Corporation
1000-010-14	14	APN 508-243-014 JLF Construction Inc., A California Corporation
1000-010-15	15	APN 508-243-015 JLF Construction Inc., A California Corporation
1000-010-16	16	APN 508-243-016 JLF Construction Inc., A California Corporation
1000-010-17	17	APN 508-243-017 JLF Construction Inc., A California Corporation
1000-010-18	18	APN 508-243-018 JLF Construction Inc., A California Corporation
1000-010-19	19	APN 508-243-019 JLF Construction Inc., A California Corporation
1000-010-20	20	APN 508-243-020 JLF Construction Inc., A California Corporation
1000-010-21	21	APN 508-243-021 JLF Construction Inc., A California Corporation
1000-010-22	22	APN 508-243-022 JLF Construction Inc., A California Corporation
1000-010-23	23	APN 508-243-023 JLF Construction Inc., A California Corporation
1000-010-24	24	APN 508-243-024 JLF Construction Inc., A California Corporation
1000-010-25	25	APN 508-243-025 JLF Construction Inc., A California Corporation
1000-010-26	26	APN 508-243-026 JLF Construction Inc., A California Corporation
1000-010-27	27	APN 508-243-027 JLF Construction Inc., A California Corporation
1000-010-28	28	APN 508-243-028 JLF Construction Inc., A California Corporation
1000-010-29	29	APN 508-243-029 JLF Construction Inc., A California Corporation
1000-010-30	30	APN 508-243-030 JLF Construction Inc., A California Corporation
1000-010-31	31	APN 508-243-031 JLF Construction Inc., A California Corporation
1000-010-32	32	APN 508-243-032 JLF Construction Inc., A California Corporation
1000-010-33	33	APN 508-243-033 JLF Construction Inc., A California Corporation
1000-010-34	34	APN 508-243-034 JLF Construction Inc., A California Corporation
1000-010-35	35	APN 508-243-035 JLF Construction Inc., A California Corporation
1000-010-36	36	APN 508-243-036 JLF Construction Inc., A California Corporation
1000-010-37	37	APN 508-243-037 JLF Construction Inc., A California Corporation
1000-010-38	38	APN 508-243-038 JLF Construction Inc., A California Corporation
1000-010-39	39	APN 508-243-039 JLF Construction Inc., A California Corporation
1000-010-40	40	APN 508-243-040 JLF Construction Inc., A California Corporation

IX. PRD BUDGET WORKSHEET

FORMATION OF PERMANENT ROAD DIVISION 1000, ZONE NO. 010

BUDGET WORKSHEET

ROADS (Washington Court and Ascent Place) **ESTIMATED COSTS**

One 25-year cycle slurry seal at year 12
0.19 mile in length; 20-36 feet in width; 35,123 ft^2 paved surface
Cost per square yard = $5.25 (2024 dollars)
Cost per square foot = $0.583 (2024 dollars)

One cycle with 25 years to accrue (1 x 35,123 x $0.583) = $20,476.71
Cost per year ($20,476.71÷ 25 years) = ... $ 819.07

One 25-year cycle overlay at year 25
0.19 mile in length; 20-36 feet in width; 35,123 ft^2 paved surface
Cost per ton = $250 (2024 dollars)
Cost per square foot = $1.719 (2024 dollars)

One cycle with 25 years to accrue (1 x 35,123 x $1.719) = $95,499.44
Cost per year ($95,499.44 ÷ 25 years)..... $ 3,819.98

One 25-year cycle concrete crossing replacement at year 25
112 feet in length; 10 feet in width; 1,118 ft^2 concrete surface
Cost per square foot = $25.00 (2024 dollars)

One cycle with 25 years to accrue (1 x 1,118 x $25.00) = $27,950.00
Cost per year ($27,950.00 ÷ 25 years)..... $ 1,118.00

Roads annual cost sub-total ($819.07 + $3,819.98 + 1118.00) = ... $ 5,757.05
Annual cost per lot ($5,757.05 ÷ 40 lots) = $143.93

To eliminate rounding errors in the assessment spread, recalculate the
Total Annual Cost from cost per lot ($143.93 x 40 lots) = ... $ 5,757.20

STORM DRAIN **ESTIMATED COSTS**

One 50-year replacement at year 50

18" Storm Drain Pipe
856 feet in length
Cost per linear foot = $130.00 (2024 dollars)

One cycle with 50 years to accrue (1 x 856 x $130.00) = $111,800.00

Cost per year ($111,800 ÷ 50 years) = ... $ 2236.00

24" Storm Drain Pipe
70 feet in length
Cost per linear foot = $150.00 (2024 dollars)

One cycle with 50 years to accrue (1 x 70 x $150.00) = $10,500.00
Cost per year ($10,500.00 ÷ 50 years) = ... $ 210.00

Storm Drain annual cost sub-total
($2236.00 + $210.00) = ... $ 2,446.00

Annual cost per lot ($2,446.00 ÷ 40 lots) = $61.15
(Note: The storm drain annual cost is spread over 40 lots)

Total Annual cost per lot ($61.15/lot x 40 lots) ..... $ 2,446.00

MAINTENANCE SUB-TOTAL ..... ESTIMATED COSTS

Roads ($5,757.20) + Storm Drain ($2,446.00) ..... $ 8,203.20

ADMINISTRATION **ESTIMATED COSTS**

TAX ROLL FEE: $10.00 PER PARCEL PER YEAR (40 Lots x $10.00/LOT) ..... $ 400.00

ADMINISTRATION @10%; MANAGEMENT @ 10%; CONTINGENCY @ 5%
25% OF TOTAL ANNUAL MAINTENANCE COSTS ($8,203.20 x 0.25) ..... $ 2050.80

TOTAL YEARLY COUNTY ADMINISTRATION COST .....$ 2450.80
YEARLY COST PER LOT: ($2450.80 ÷ 40 lots) = $ 61.27

To eliminate rounding errors in the assessment spread, recalculate the
Administration from cost per lot ($61.20 x 40 lots) = ... $ 2450.80

TOTAL BASE ASSESSMENT ($8,203.20 + $2450.80) = ... $ 10,654.00

FIRST YEAR FORMATION COST **ESTIMATED COSTS**

PUBLIC NOTICE ..... $ 3,632.00

TAX COLLECTOR/AUDITOR:
($1000.00 SET-UP + $5.00 PER PARCEL FOR 40 PARCELS) ..... $ 1200.00

BALLOTS ($1.00 /EACH PER PARCEL FOR 40 PARCELS) ..... $ 40.00

TOTAL FORMATION COST (FOR 40 PARCELS)..... $ 4,872.00

Annexation cost per lot ($4,872.00 ÷ 40 lots) = $121.80

To eliminate rounding errors in the assessment spread, recalculate the
Annexation from cost per lot ($121.80 x 40 lots) = ... $ 4,872.00

SUMMARY

	BASE ASSESSMENT	1ST YEAR FORMATION	TOTAL FOR FIRST YEAR (2024/25)	TOTAL FOR (2025/26)
Total Assessment (Lots 1 through 40)	$10,654.00	$4,872.00	$15,526.00	$10,654.00 +CPI
Annual Cost Per Lot	$266.35	$121.80	$388.15	$266.35 +CPI

X. APPENDIX A - COST SPREAD

Appedix A-Permanent Road Division 1000, Zone No. 010

Assessor Parcel Number (APN)	Total Number of Assessment Parcels in Zone [Z6]	Summary					Road - Slurry Seal				Road - 0.15 Overlay				Storm Drain - 18"				Storm Drain - 24"				Concrete crossing				Administration Assessment		
		Total of Zone Benefit Units* (sum of column Z1)	Benefit Rate [Z7]	Total of Zone Assessment Base Amount* (sum of column Z3)	Engineer's Estimate for Zone Formation Costs [Z8]	Total of Zone Assessment for 1st Year* (sum of column Z5)		Engineer's Estimate [A5]	Sum of Lot Shares in column A1 [A6]	Total Assessment* (sum of column A4) [A7]		Engineer's Estimate [B5]	Sum of Lot Shares in column B1 [B6]	Total Assessment* (sum of column B4) [B7]		Engineer's Estimate [C5]	Sum of Lot Shares in column C1 [C6]	Total Assessment* (sum of column C4) [C7]		Engineer's Estimate [D5]	Sum of Lot Shares in column D1 [D6]	Total Assessment* (sum of column D4) [D7]		Engineer's Estimate [E5]	Sum of Lot Shares in column E1 [E6]	Total Assessment* (sum of column E4) [E7]	Engineer's Estimate for Tax Roll Fee per assessment parcel [X4]	Percentage to spread [X5]	Total of Assessment* (sum of column X3) [X6]
	40	10654.0000	$1.00	$10,654.00	$4,872.00	$15,526.00		$819.07	40	$819.20		$3,819.98	40.00	$3,820.00		$2,236.00	40	$2,236.00		$210.00	40	$210.00		$1,118.00	40	$1,118.00	$10.00	25%	$2,450.80
	Assessment Diagram Parcel No.	Benefit Units	Benefit Rate	Base Assessment	Formation costs	1st Year Assessment	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels *(lot shares)*	Lot Assessment ($)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels *(lot shares)*	Lot Assessment ($)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels *(lot shares)*	Lot Assessment ($)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels *(lot shares)*	Lot Assessment ($)	Number of Lot Shares	Annual Cost of Maintenance	# of Assessed Parcels *(lot shares)*	Lot Assessment ($)	Tax Roll fee per assessment parcel	Administration, Management, & Contingency as a % of Assessment	Lot Assessment ($)
		[Z1] = [A4] + [B4] + [C4] + [D4] + [E4] + [X3]	[Z2]	[Z3] = [Z1] x [Z2]	[Z4] = [Z8] / [Z6]	[Z5] = [Z3] + [Z4]	[A1]	[A2]	[A3]	[A4] = [A1] x [A2] / [A3]	[B1]	[B2]	[B3]	[B4] =[B1] x [B2] / [B3]	[C1]	[C2]	[C3]	[C4] =[C1] x [C2] / [C3]	[D1]	[D2]	[D3]	[D4] =[D1] x [D2] / [D3]	[E1]	[E2]	[E3]	[E4] =[E1] x [E2] / [E3]	[X1]	[X2] = ([A4] + [B4] + [C4] + [D4] + [E4]) x [X5] / [Z6]	[X3] = [X1] + [X2]
508-243-001-000	1	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-002-000	2	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-003-000	3	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-004-000	4	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-005-000	5	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-006-000	6	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-007-000	7	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-008-000	8	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-009-000	9	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-010-000	10	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-011-000	11	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-012-000	12	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-013-000	13	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-014-000	14	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-015-000	15	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-016-000	16	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-017-000	17	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-018-000	18	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-019-000	19	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-020-000	20	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-021-000	21	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-022-000	22	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-023-000	23	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-024-000	24	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-025-000	25	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-026-000	26	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-027-000	27	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-028-000	28	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-029-000	29	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-030-000	30	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-031-000	31	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-032-000	32	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-033-000	33	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-034-000	34	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-035-000	35	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-036-000	36	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-037-000	37	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-038-000	38	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-039-000	39	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
508-243-040-000	40	266.3500	$1.00	**$266.35**	$121.80	**$388.15**	1	$819.07	40	$20.48	1	$3,819.98	40	$95.50	1	$2,236.00	40	$55.90	1	$210.00	40	$5.25	1	$1,118.00	40	$27.95	$10.00	$51.27	$61.27
							25 years to save; construct 2036				25 years to save; construct 2049				50 years to save; construct 2074				50 years to save; construct 2074										

Notes:
(1) Costs used in this report are in today's (year 2024) dollars.
(2) Assessment amounts are subject to increase on an annual basis by the rate of change of the Consumer Price Index (CPI).
(3) *Note: The amounts shown on this sheet reflect the proportioning of costs to each parcel. When rounding to the nearest cent, the values may be slightly different than those in the engineer's report. The Total Assessment shown in columns CC and EE will be your Assessment.