

## ESTIMATE OF COST

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### INTRODUCTION

Following are the Improvements for the Zone of Benefit. Improvements funded by the assessments will be used to maintain and improve the Carson Crossing Drive drainage facilities. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the level of improvements for the drainage facilities funded by the assessments.

<b>Final Level of Improvements</b>	=	<b>Baseline Level of Improvements</b>	+	<b>Enhanced Level of Improvements</b>
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### SUMMARY OF ZONE'S IMPROVEMENT PLANS

Improvements to be installed at Carson Crossing Drive have been identified. The Zone of Benefit boundaries have been narrowly drawn to include properties, within the Carson Creek development, that have good proximity and access to the Improvements.

### ESTIMATE OF COSTS

Table 2, below, displays the estimate of the cost of the Improvements that would be funded by the proposed Zone of Benefit. The expenditures would be governed by the policies, criteria and requirements established within this Report, the Article and by the Act.

Table 2 – Estimate of Cost

**Annual Maintenance Costs**

Description	Quantity	Unit	Unit Price	Total Amount
Annual: Clean existing drainage structures	48	EA	\$200.00	\$9,600.00
Annual: Inspect and clean drain lines for siltation	4789	LF	3.00	14,367.00
Every 5 Years Con-Span A: Inspect and clean facility for trash, debris, and siltation	0.2	Events	2,500.00	500.00
Every 5 Years Con-Span B: Inspect and clean facility for trash, debris, and siltation	0.2	Events	5,000.00	1,000.00
Every 5 Years Con-Span C: Inspect and clean facility for trash, debris, and siltation	0.2	Events	15,000.00	3,000.00
<b>Total Annual Maintenance Costs</b>				<b>\$28,467.00</b>

**Annualized Capital Replacement Costs**

Description	Total Installation Amount	Unit Life	Annual Replacement Cost
12" SD HDPE	\$50,139.60	50	\$1,002.79
18" SD HDPE	135,278.00	50	2,705.56
36" SD HDPE	102,889.90	50	2,057.80
Type "B" Drop Inlet	14,224.00	50	284.48
Grated Inlet	97,200.00	50	1,944.00
Eccentric SD Manhole w/Grate Top	3,300.00	50	66.00
48" SDMH	15,240.00	50	304.80
72" SDMH	7,500.00	50	150.00
Rock Outfall Protection	5,600.00	50	112.00
Crossing A (Con-Span B Series 36' Span x 8' Rise)	633,720.00	75	8,449.60
Crossing B (O Series 55' Span x 8'-11 1/8 Rise)	1,694,520.00	75	22,593.60
Crossing C (Bebo 2-48' Span x 13' Rise 1-60' Span x 17' Rise)	3,042,720.00	75	40,569.60
<b>Total Annualized Replacement Costs</b>			<b>\$80,240.23</b>

**Sub-Total Annual Maintenance Cost and Capital Replacements** **\$108,707.23**

**Annual Administrative Costs**

Administration (2%)	\$2,174.14
Insurance (3%)	3,261.22
<b>Total Annual Administrative Costs</b> <u><b>\$5,435.36</b></u>	

**Total Annual Costs** **\$114,142.59**

**Assessment Calculation**

Total Annual Costs	\$114,142.59
Less Contribution for General Benefit (82.0%) <sup>1</sup>	(\$93,615.78)
Balance to Levy	<u>\$20,526.81</u>
Total Benefit Units <sup>2</sup>	486.55
Levy per Benefit Unit <sup>3</sup>	\$42.19
Total Assessment Levy <sup>4</sup>	<u>\$20,526.81</u>

## Notes to Estimate of Cost:

1. As determined in the following section, at least 82.0% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$114,142.59 the County must contribute at least \$93,615.78 from sources other than the assessments. The County will contribute this amount, which covers any general benefits from the Improvements.
2. Total Benefit Units are based on full build-out of the assessed area (see Appendix B for Overall Site Plan, Units 1 through 3). There are two types of units planned: 1,059 Age Restricted Units (ARUs), and a memory care facility. Benefit Units are summarized below:

Unit Type	Quantity	SFE	Total Benefit Units
ARU	1,059	0.45	476.55
Memory Care Facility	1	10	10.00
TOTAL			486.55

For actual assessment amounts prior to full build-out, unimproved parcels will be assessed at the unimproved rate (25% of normal rate), and total assessment proceeds will be reduced accordingly.

3. The Levy per Benefit Unit (SFE) is \$42.19. However, the only single family homes planned for this Zone are Age Restricted Units (ARUs). The levy per ARU is ( $\$42.19 \times .45 =$ ) \$18.98 (rounded down), and the levy for the Memory Care Facility is ( $\$42.19 \times 10 =$ ) \$421.90. A check of the total assessments to be levied shows a total of  $((1,059 \times \$18.98) + (1 \times \$421.90) =)$  \$20,521.72. This does not exceed the Special Benefit amount of \$20,526.81. The discrepancy is due to rounding down the ARU levy amount.
4. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Zone of Benefit. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year. The Zone of Benefit may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits derived from the proposed Improvements to Carson Crossing Drive, and the methodology used to apportion the total assessment to properties within the Zone of Benefit.

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

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Zone of Benefit
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

### DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 54711(a)(1) of the Benefit Assessment Act of 1982 states:

*"The amount of the assessment to be imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

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

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

The SVTA v. SCCOSA decision clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits.

Finally, Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) The SVTA v. SCCOSA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

### **BENEFIT FROM DRAINAGE IMPROVEMENTS TO CARSON CROSSING DRIVE**

Carson Crossing Drive was constructed to be a regional connector road between the El Dorado Hills Business Park and White Rock Road. The developer of the nearby Heritage El Dorado Hills development project was required, among other things, to form a zone of benefit for drainage improvements on Carson Crossing Drive. While this Report focuses primarily on the drainage improvements described above, those Improvements are a critical component of this roadway, which provides benefits to various properties in the vicinity.

The drainage Improvements are a critical part of the Carson Crossing Drive roadway system in that they were designed to capture and convey rain water from the roadway and surrounding drainage area in order to protect the structural integrity of the roadway, its embankments and pavements, and to provide for a safe and reliable transportation facility. As the roadway provides numerous and significant benefits to the assessed parcels and other surrounding properties, so do the drainage Improvements.

### **BENEFIT TO ASSESSED PROPERTIES**

In summary, real property located within the boundaries of the Zone of Benefit distinctly and directly benefits from the drainage facilities funded by the Assessments. Carson Crossing Drive provides primary access to the properties within Zone of Benefit and significantly increases the usefulness of these properties. The Improvements are specifically designed to preserve and protect Carson Crossing Drive and, thus, serve local properties in the Zone of Benefit. (The engineering analysis concedes that other properties and the public at large also benefit from the Improvements, as described in the following section.)

### **GENERAL VERSUS SPECIAL BENEFIT**

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessments fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

Special benefit, on the other hand, is defined in the state constitution as “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 SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this Assessment, as noted, properties in the Zone of Benefit have close proximity and uniquely improved desirability from the Improvements as do other properties and the public at large.

**CALCULATING GENERAL BENEFIT**

In this section, the general benefit is liberally estimated and described, and then budgeted so that it is funded by sources other than the assessment, as required.

The following formula has been developed based upon the Silicon Valley and judicial decisions, and has widespread use by this Engineer to estimate the general benefit for complex, multi-benefit assessments:

<b>General Benefit</b>	=	<b>Benefit to Real Property Outside the Zone of Benefit</b>	+	<b>Benefit to Real Property Inside the Zone of Benefit that is Indirect and Derivative</b>	+	<b>Benefit to the Public at Large</b>
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Carson Crossing Drive benefits the assessed parcels (as special benefits) as well as other properties outside the Zone of Benefit and the public at large (as general benefits). Any indirect and derivative benefits to those parcels within the Zone of Benefit would also be conferred to those parcels outside the Zone of Benefit in the same proportion. Because of the single-purpose benefit of the Improvements, the sum total general benefit of all three general benefit components in the above formula can be calculated through a careful analysis of relative traffic use volumes of the assessed properties versus other properties and the public.

The 6,000’± roadway that traverses the Phase 2 Carson Creek Specific Plan (CCSP) is predicted to experience a traffic volume of **22,400** Average Daily Trips (ADT) at the year 2025<sup>1</sup>.

<sup>1</sup> Appendix B, Fehr & Peers Traffic Study, June 2012

The assessed parcels within Phase 2 of the CCSP are comprised of 1,059 age restricted units (ARU) and the 139-unit assisted living memory care facility (refer to Appendix B for Overall Site Plan).

1. The ADT for an ARU is 37% of a typical single family dwelling unit, or 3.7 trips per day. For the 1,059 ARU, the total ADT would be  $(1,059 \times 3.7 =) 3,918$  ADT.
2. The memory care facility, the ADT is estimated to be **110** (based on a similar project.)
3. Therefore, the total ADT for the Phase 2 project is estimated to be  $(3,918 + 110 =) 4,028$  ADT<sup>2</sup>.
4. Conversely, the non-Phase 2 traffic would be  $(22,400 - 4,028 =) 18,372$  ADT.

Therefore the General Benefit of the Improvements would be  $(18,372 \div 22,400 =) 82.0\%$ .

Hence, this analysis finds that 82.0% of the Improvements' benefit may provide general benefits. The Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 82.0%.

The Zone of Benefit's total budget for maintenance and improvement of drainage facilities is \$114,143. Of this total budget amount, the County will contribute at least \$93,616 from sources other than the drainage assessments. This contribution by the County equates to approximately 82.0% of the total budget for maintenance and improvements and constitutes the amount attributable to the general benefits from the Improvements.

#### METHOD OF ASSESSMENT

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

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalent benefit units (SFE or "Benefit Units"). This benefit unit methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally

<sup>2</sup> CTA Engineering and Surveying

recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is a single family home. Such properties are assigned one benefit unit, which is one Single Family Equivalent (1 SFE).

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment for only improved residential property was considered but was determined to be inappropriate because commercial properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from well maintained and improved drainage facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits to be derived from the proposed assessments will be conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Zone of Benefit's facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property and its relative population. This method is further described below.

## RESIDENTIAL PROPERTIES

Certain residential properties in the Zone of Benefit that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE or 1.0 benefit unit. Traditional houses, zero-lot line houses and town homes are included in this category of single family residential property. If there is more than one single family detached dwelling on a parcel, it will be charged one SFE per single family detached dwelling.

Most of the assessed parcels are being developed as age restricted units ("ARUs"). These units benefit from the Improvements in proportion to the average number of occupants and relative size for the typical ARU, both of which tend to be lower than for a SFE.



Properties with more than one residential unit (other than parcels with more than one detached single family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the Improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the area in El Dorado County encompassing the Zone of Benefit, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Zone of Benefit from the 2010 Census and dividing it by the total number of such households, finds that approximately 3.06 persons occupy each single family residence, whereas an average of 1.8 persons occupy each ARU<sup>3</sup>. The ratio of 3.06 people on average for a single family residence and 1.8 people per dwelling unit in an ARU results in a population density equivalent of 0.59 for ARUs. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For ARUs, this calculation results in an SFE factor of 0.45 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

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<sup>3</sup> Census data for age restricted unit occupancy rates is not available. This figure is based on the El Dorado Hills Community Service District Park Impact Fee Nexus Study (2007).

**TABLE 3 - RESIDENTIAL POPULATION FACTORS**

Type of Residential Property	Pop. Density Equivalent	SqFt Factor	SFE Factor
Single Family Residential	1.00	1.00	<b>1.00</b>
Age Restricted Unit	0.59	0.76	<b>0.45</b>
Condominium	0.94	0.42	<b>0.39</b>
Duplex, Triplex, Fourplex	0.59	0.35	<b>0.21</b>
Multi-Family Residential (5+ Units)	0.74	0.32	<b>0.23</b>

Sources: 2010 Census, El Dorado Hills CPD

The single family equivalency factor of 0.23 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically contain on-site drainage facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.23 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

### COMMERCIAL PROPERTIES

SFE values for commercial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial property. The SFE values for various commercial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial property is 24.

In comparison, the average number of people residing in a single family home in the area is 3.06. Since the average lot size for a single family home in the Zone of Benefit is approximately 0.20 acres, the average number of residents per acre of residential property is 15.30.

The employee density per acre is nearly 2 times the population density of single family residential property per acre (24 employees per acre / 15.30 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial property since a commercial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for allocating commercial benefit. Table 4 below shows the average employees per acre of land area or portion thereof for commercial

properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

The planned assisted living facility is considered to be a commercial use. Institutional properties that are used for residential or commercial purposes are also assessed at the appropriate residential or commercial rate.

**TABLE 4 – COMMERCIAL DENSITY AND ASSESSMENT FACTORS**

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre <sup>1</sup></i>	<i>SFE Units per 1/5 Acre <sup>2</sup></i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500

#### **UNIMPROVED/UNDEVELOPED PROPERTIES**

The benefits to be received from the Improvements by unimproved, undeveloped properties are passive benefits, which are generally not related to active use of the property. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of active benefits conferred to undeveloped properties. Since traffic volumes are the underlying measure of benefit, the percentage of traffic for unimproved parcels, or parcels under construction, is much less than occupied parcels. While construction traffic may be less in volume, it necessarily includes significantly heavier vehicles that move more slowly. Therefore, from the stance of congestion as well as that of structural road wear, it is reasonable to assume that unimproved land benefits at approximately 25% of the level of occupied land. Using this ratio, the SFE factor for unimproved or undeveloped parcels is 0.25 per parcel.

The value of properties increases as properties are approved for parcel division and development. Likewise, the special benefits received by unimproved property increases as the property is approved for parcel division and development. When property is approved for parcel division and development with a final map, the property has passed the final significant hurdle to development and can shortly undergo construction. Since the property is nearing the point of development, its special benefits increase. In addition, these properties are generally sold soon after completion of improvements, so the properties receive the additional benefit of desirability from prospective buyers due to the special benefits provided by drainage facilities in the Zone of Benefit. It is therefore determined that

property with final map approval be assessed at the Unimproved rate on a per-mapped parcel basis.

#### **OTHER PROPERTIES**

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential or commercial uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor of zero.

#### **DURATION OF ASSESSMENT**

It is recommended that the Assessment be levied for fiscal year 2017-18 and continued every year thereafter, so long as the Carson Crossing Drive Drainage Zone of Benefit needs to be improved and maintained and the County requires funding from the Assessments for its Improvements in the Zone of Benefit.

#### **ANNUAL COST INDEXING**

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%.

**CERTIFICATE**

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

The assessment is made upon the parcels or lots of land within the Zone of Benefit in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

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

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for each parcel or lot of land within the said Zone of Benefit.

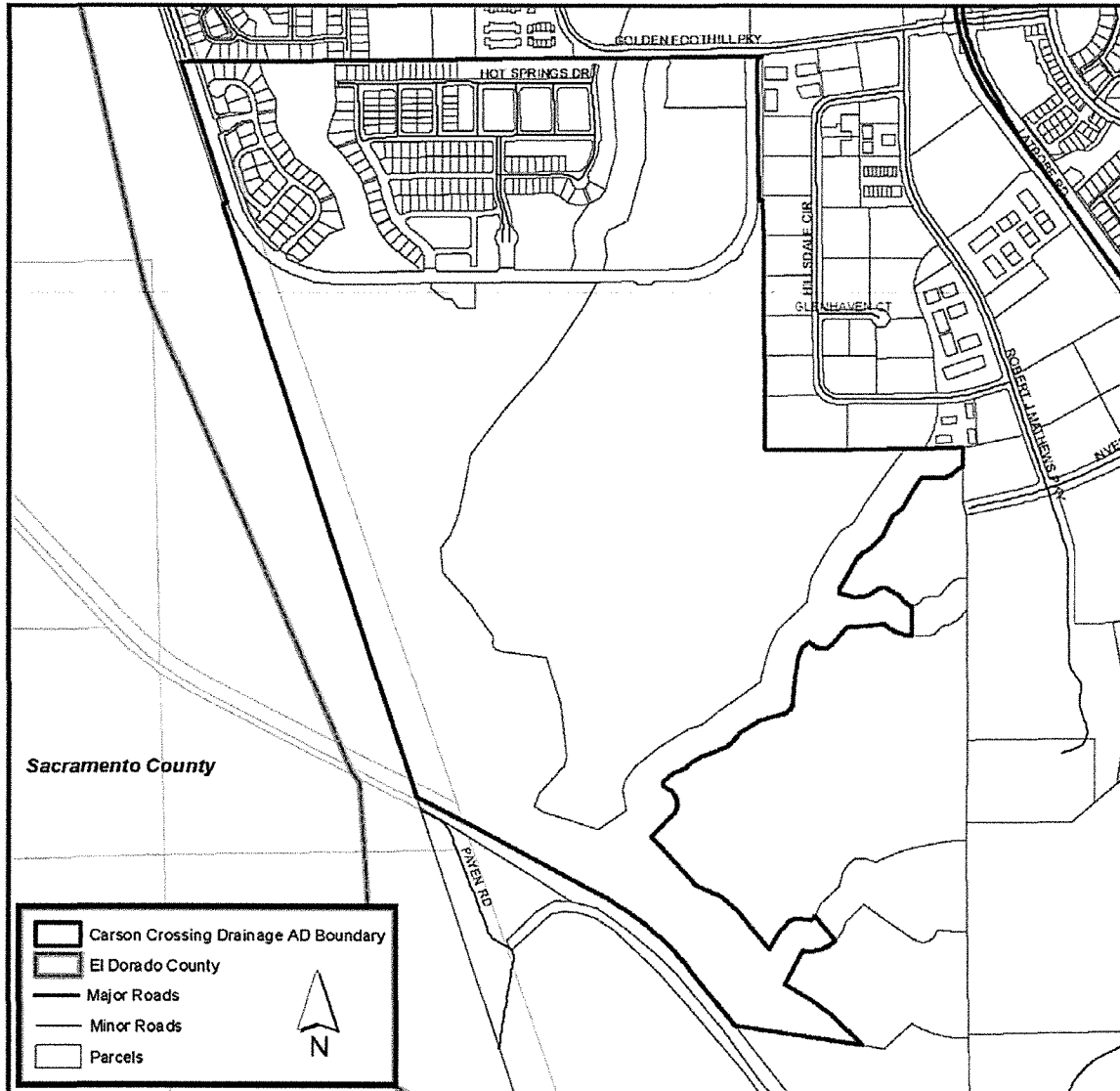
Dated: February 15, 2016

Engineer of Work



By Jerry Bradshaw  
Jerry Bradshaw  
Engineer of Work, License No. C48845

**ASSESSMENT DIAGRAM**



FILED AND RECORDED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO, COUNTY OF EL DORADO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CLERK OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF EL DORADO ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CLERK OF THE BOARD

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ AT THE HOUR OF \_\_\_\_\_ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF EL DORADO, STATE OF CALIFORNIA AT THE REQUEST OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO.

COUNTY AUDITOR, FOR THE COUNTY OF EL DORADO, STATE OF CALIFORNIA

SCI Consulting Group  
4745 Mangels Blvd, Fairfield, CA 94534

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF EL DORADO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED ON SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

**County of El Dorado  
Carson Crossing Drainage  
Zone of Benefit 98310  
Assessment Diagram**

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## APPENDIX A - ASSESSMENT ROLL

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Assessments shown below reflect the number of lots shown on Final Maps filed for Carson Creek Unit 1-Phase A and Carson Creek Unit 1-Phase B (for parent APNs 117-570-01 and -02) and single lots for other unmapped parcels. All lots are assessed at the current configuration and unimproved rate. Future levies will be based on the status (configuration and level of improvement) of each parcel at the time they are set.

Each assessor parcel number (APN) listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records, or as amended per recorded final maps. These records are, by reference made part of this report, and govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

APN	Asmt	Owner Name
117-570-14	\$ 4.74	LENNAR HOMES OF CA A CA CORP
117-580-04	4.74	LENNAR HOMES OF CA A CA CORP
117-580-05	4.74	LENNAR HOMES OF CA A CA CORP
117-580-06	4.74	LENNAR HOMES OF CA A CA CORP
117-580-07	4.74	LENNAR HOMES OF CA A CA CORP
117-580-08	4.74	LENNAR HOMES OF CA A CA CORP
117-580-09	4.74	LENNAR HOMES OF CA A CA CORP
117-580-10	4.74	LENNAR HOMES OF CA A CA CORP
117-580-11	4.74	LENNAR HOMES OF CA A CA CORP
117-580-12	4.74	LENNAR HOMES OF CA A CA CORP
117-580-17	105.48	LENNAR HOMES OF CA A CA CORP
117-590-01	4.74	LENNAR HOMES OF CA A CA CORP
117-590-02	4.74	LENNAR HOMES OF CA A CA CORP
117-590-03	4.74	LENNAR HOMES OF CA A CA CORP
117-590-04	4.74	LENNAR HOMES OF CA A CA CORP
117-590-05	4.74	LENNAR HOMES OF CA A CA CORP
117-590-06	4.74	LENNAR HOMES OF CA A CA CORP
117-590-07	4.74	LENNAR HOMES OF CA A CA CORP
117-590-08	4.74	LENNAR HOMES OF CA A CA CORP
117-590-09	4.74	LENNAR HOMES OF CA A CA CORP
117-590-10	4.74	LENNAR HOMES OF CA A CA CORP
117-590-11	4.74	LENNAR HOMES OF CA A CA CORP
117-590-12	4.74	LENNAR HOMES OF CA A CA CORP



APN	Asmt	Owner Name
117-590-13	\$ 4.74	LENNAR HOMES OF CA A CA CORP
117-590-14	4.74	LENNAR HOMES OF CA A CA CORP
117-590-15	4.74	LENNAR HOMES OF CA A CA CORP
117-590-16	4.74	LENNAR HOMES OF CA A CA CORP
117-590-17	4.74	LENNAR HOMES OF CA A CA CORP
117-590-18	4.74	LENNAR HOMES OF CA A CA CORP
117-590-19	4.74	LENNAR HOMES OF CA A CA CORP
117-590-20	4.74	LENNAR HOMES OF CA A CA CORP
117-590-21	4.74	LENNAR HOMES OF CA A CA CORP
117-590-22	4.74	LENNAR HOMES OF CA A CA CORP
117-590-23	4.74	LENNAR HOMES OF CA A CA CORP
117-590-24	4.74	LENNAR HOMES OF CA A CA CORP
117-590-25	4.74	LENNAR HOMES OF CA A CA CORP
117-590-26	4.74	LENNAR HOMES OF CA A CA CORP
117-590-27	4.74	LENNAR HOMES OF CA A CA CORP
117-590-28	4.74	LENNAR HOMES OF CA A CA CORP
117-590-29	4.74	LENNAR HOMES OF CA A CA CORP
117-590-30	4.74	LENNAR HOMES OF CA A CA CORP
117-590-31	4.74	LENNAR HOMES OF CA A CA CORP
117-590-32	4.74	LENNAR HOMES OF CA A CA CORP
117-590-33	4.74	LENNAR HOMES OF CA A CA CORP
117-590-34	4.74	LENNAR HOMES OF CA A CA CORP
117-590-35	4.74	LENNAR HOMES OF CA A CA CORP
117-590-36	4.74	LENNAR HOMES OF CA A CA CORP
117-590-37	4.74	LENNAR HOMES OF CA A CA CORP
117-590-38	4.74	LENNAR HOMES OF CA A CA CORP
117-590-39	4.74	LENNAR HOMES OF CA A CA CORP
117-590-40	4.74	LENNAR HOMES OF CA A CA CORP
117-590-41	4.74	LENNAR HOMES OF CA A CA CORP
117-590-42	4.74	LENNAR HOMES OF CA A CA CORP
117-590-43	4.74	LENNAR HOMES OF CA A CA CORP
117-590-44	4.74	LENNAR HOMES OF CA A CA CORP
117-590-45	4.74	LENNAR HOMES OF CA A CA CORP
117-590-46	4.74	LENNAR HOMES OF CA A CA CORP
117-590-47	4.74	LENNAR HOMES OF CA A CA CORP
117-590-48	4.74	LENNAR HOMES OF CA A CA CORP
117-590-49	4.74	LENNAR HOMES OF CA A CA CORP
117-590-50	4.74	LENNAR HOMES OF CA A CA CORP
117-590-51	4.74	LENNAR HOMES OF CA A CA CORP
117-600-01	4.74	LENNAR HOMES OF CA A CA CORP

APN	Asmt	Owner Name
117-600-02	\$ 4.74	LENNAR HOMES OF CA A CA CORP
117-600-03	4.74	LENNAR HOMES OF CA A CA CORP
117-600-04	4.74	LENNAR HOMES OF CA A CA CORP
117-600-05	4.74	LENNAR HOMES OF CA A CA CORP
117-600-06	4.74	LENNAR HOMES OF CA A CA CORP
117-600-07	4.74	LENNAR HOMES OF CA A CA CORP
117-600-08	4.74	LENNAR HOMES OF CA A CA CORP
117-600-09	4.74	LENNAR HOMES OF CA A CA CORP
117-600-10	4.74	LENNAR HOMES OF CA A CA CORP
117-600-11	4.74	LENNAR HOMES OF CA A CA CORP
117-600-12	4.74	LENNAR HOMES OF CA A CA CORP
117-600-13	4.74	LENNAR HOMES OF CA A CA CORP
117-600-14	4.74	LENNAR HOMES OF CA A CA CORP
117-600-15	4.74	LENNAR HOMES OF CA A CA CORP
117-600-16	4.74	LENNAR HOMES OF CA A CA CORP
117-600-17	4.74	LENNAR HOMES OF CA A CA CORP
117-600-18	4.74	LENNAR HOMES OF CA A CA CORP
117-600-19	4.74	LENNAR HOMES OF CA A CA CORP
117-600-20	4.74	LENNAR HOMES OF CA A CA CORP
117-600-21	4.74	LENNAR HOMES OF CA A CA CORP
117-600-22	4.74	LENNAR HOMES OF CA A CA CORP
117-600-23	4.74	LENNAR HOMES OF CA A CA CORP
117-600-24	4.74	LENNAR HOMES OF CA A CA CORP
117-600-25	4.74	LENNAR HOMES OF CA A CA CORP
117-600-26	4.74	LENNAR HOMES OF CA A CA CORP
117-600-27	4.74	LENNAR HOMES OF CA A CA CORP
117-600-28	4.74	LENNAR HOMES OF CA A CA CORP
117-600-29	4.74	LENNAR HOMES OF CA A CA CORP
117-600-30	4.74	LENNAR HOMES OF CA A CA CORP
117-600-31	4.74	LENNAR HOMES OF CA A CA CORP
117-600-32	4.74	LENNAR HOMES OF CA A CA CORP
117-600-33	4.74	LENNAR HOMES OF CA A CA CORP
117-600-34	4.74	LENNAR HOMES OF CA A CA CORP
117-600-35	4.74	LENNAR HOMES OF CA A CA CORP
117-600-36	4.74	LENNAR HOMES OF CA A CA CORP
117-600-37	4.74	LENNAR HOMES OF CA A CA CORP
117-600-38	4.74	LENNAR HOMES OF CA A CA CORP
117-600-39	4.74	LENNAR HOMES OF CA A CA CORP
117-600-40	4.74	LENNAR HOMES OF CA A CA CORP
117-600-41	4.74	LENNAR HOMES OF CA A CA CORP

APN	Asmt	Owner Name
117-600-42	\$ 4.74	LENNAR HOMES OF CA A CA CORP
117-600-43	4.74	LENNAR HOMES OF CA A CA CORP
117-600-44	4.74	LENNAR HOMES OF CA A CA CORP
117-600-45	4.74	LENNAR HOMES OF CA A CA CORP
117-600-46	4.74	LENNAR HOMES OF CA A CA CORP
117-600-47	4.74	LENNAR HOMES OF CA A CA CORP
117-600-48	4.74	LENNAR HOMES OF CA A CA CORP
117-600-49	4.74	LENNAR HOMES OF CA A CA CORP
117-600-50	4.74	LENNAR HOMES OF CA A CA CORP
117-600-51	4.74	LENNAR HOMES OF CA A CA CORP
117-600-52	4.74	LENNAR HOMES OF CA A CA CORP
117-600-53	4.74	LENNAR HOMES OF CA A CA CORP
117-600-54	4.74	LENNAR HOMES OF CA A CA CORP
117-600-55	4.74	LENNAR HOMES OF CA A CA CORP
117-600-56	4.74	LENNAR HOMES OF CA A CA CORP
117-600-57	4.74	LENNAR HOMES OF CA A CA CORP
117-600-58	4.74	LENNAR HOMES OF CA A CA CORP
117-600-59	4.74	LENNAR HOMES OF CA A CA CORP
117-600-60	4.74	LENNAR HOMES OF CA A CA CORP
117-600-61	4.74	LENNAR HOMES OF CA A CA CORP
117-600-62	4.74	LENNAR HOMES OF CA A CA CORP
117-600-63	4.74	LENNAR HOMES OF CA A CA CORP
117-600-64	4.74	LENNAR HOMES OF CA A CA CORP
117-600-65	4.74	LENNAR HOMES OF CA A CA CORP
117-600-66	4.74	LENNAR HOMES OF CA A CA CORP
117-600-67	4.74	LENNAR HOMES OF CA A CA CORP
117-600-68	4.74	LENNAR HOMES OF CA A CA CORP
117-600-69	4.74	LENNAR HOMES OF CA A CA CORP
117-600-70	4.74	LENNAR HOMES OF CA A CA CORP
117-600-71	4.74	LENNAR HOMES OF CA A CA CORP
117-600-72	4.74	LENNAR HOMES OF CA A CA CORP
117-600-73	4.74	LENNAR HOMES OF CA A CA CORP
117-600-74	4.74	LENNAR HOMES OF CA A CA CORP
117-600-75	4.74	LENNAR HOMES OF CA A CA CORP
117-600-76	4.74	LENNAR HOMES OF CA A CA CORP
117-600-77	4.74	LENNAR HOMES OF CA A CA CORP
117-600-78	4.74	LENNAR HOMES OF CA A CA CORP
117-600-79	4.74	LENNAR HOMES OF CA A CA CORP
117-600-80	4.74	LENNAR HOMES OF CA A CA CORP
117-600-81	4.74	LENNAR HOMES OF CA A CA CORP

APN	Asmt	Owner Name
117-600-82	\$ 4.74	LENNAR HOMES OF CA A CA CORP
117-600-83	4.74	LENNAR HOMES OF CA A CA CORP
117-610-01	4.74	LENNAR HOMES OF CA A CA CORP
117-610-02	4.74	LENNAR HOMES OF CA A CA CORP
117-610-03	4.74	LENNAR HOMES OF CA A CA CORP
117-610-04	4.74	LENNAR HOMES OF CA A CA CORP
117-610-05	4.74	LENNAR HOMES OF CA A CA CORP
117-610-06	4.74	LENNAR HOMES OF CA A CA CORP
117-610-07	4.74	LENNAR HOMES OF CA A CA CORP
117-610-08	4.74	LENNAR HOMES OF CA A CA CORP
117-610-09	4.74	LENNAR HOMES OF CA A CA CORP
117-610-10	4.74	LENNAR HOMES OF CA A CA CORP
117-610-11	4.74	LENNAR HOMES OF CA A CA CORP
117-610-12	4.74	LENNAR HOMES OF CA A CA CORP
117-610-13	4.74	LENNAR HOMES OF CA A CA CORP
117-610-14	4.74	LENNAR HOMES OF CA A CA CORP
117-610-15	4.74	LENNAR HOMES OF CA A CA CORP
117-610-16	4.74	LENNAR HOMES OF CA A CA CORP
117-610-17	4.74	LENNAR HOMES OF CA A CA CORP
117-610-18	4.74	LENNAR HOMES OF CA A CA CORP
117-610-19	4.74	LENNAR HOMES OF CA A CA CORP
117-610-20	4.74	LENNAR HOMES OF CA A CA CORP
117-610-21	4.74	LENNAR HOMES OF CA A CA CORP
117-610-22	4.74	LENNAR HOMES OF CA A CA CORP
117-610-23	4.74	LENNAR HOMES OF CA A CA CORP
117-610-24	4.74	LENNAR HOMES OF CA A CA CORP
117-610-25	4.74	LENNAR HOMES OF CA A CA CORP
117-610-26	4.74	LENNAR HOMES OF CA A CA CORP
117-610-27	4.74	LENNAR HOMES OF CA A CA CORP
117-610-28	4.74	LENNAR HOMES OF CA A CA CORP
117-610-29	4.74	LENNAR HOMES OF CA A CA CORP
117-610-30	4.74	LENNAR HOMES OF CA A CA CORP
117-610-31	4.74	LENNAR HOMES OF CA A CA CORP
117-610-32	4.74	LENNAR HOMES OF CA A CA CORP
117-610-33	4.74	LENNAR HOMES OF CA A CA CORP
117-610-34	4.74	LENNAR HOMES OF CA A CA CORP
117-610-35	4.74	LENNAR HOMES OF CA A CA CORP
117-610-36	4.74	LENNAR HOMES OF CA A CA CORP
117-610-37	4.74	LENNAR HOMES OF CA A CA CORP
117-610-38	4.74	LENNAR HOMES OF CA A CA CORP

<b>APN</b>	<b>Asmt</b>	<b>Owner Name</b>
117-610-39	\$ 4.74	LENNAR HOMES OF CA A CA CORP
117-610-40	4.74	LENNAR HOMES OF CA A CA CORP
117-610-41	4.74	LENNAR HOMES OF CA A CA CORP
117-610-42	4.74	LENNAR HOMES OF CA A CA CORP
117-610-43	4.74	LENNAR HOMES OF CA A CA CORP
117-610-44	4.74	LENNAR HOMES OF CA A CA CORP
117-610-45	4.74	LENNAR HOMES OF CA A CA CORP
117-610-46	4.74	LENNAR HOMES OF CA A CA CORP
117-610-47	4.74	LENNAR HOMES OF CA A CA CORP
<b>TOTAL</b>	<b>\$1,010.82</b>	

The following parcels are not subject to assessment in accordance with the methodology outlined in the Engineer's Report. They are listed here in order to complete the inventory of lots listed and shown in the most recent title report issued by North American Title Company dated December 30, 2015 at 7:30am. This list also includes lots within the Zone of Benefit that are owned by certain public entities.

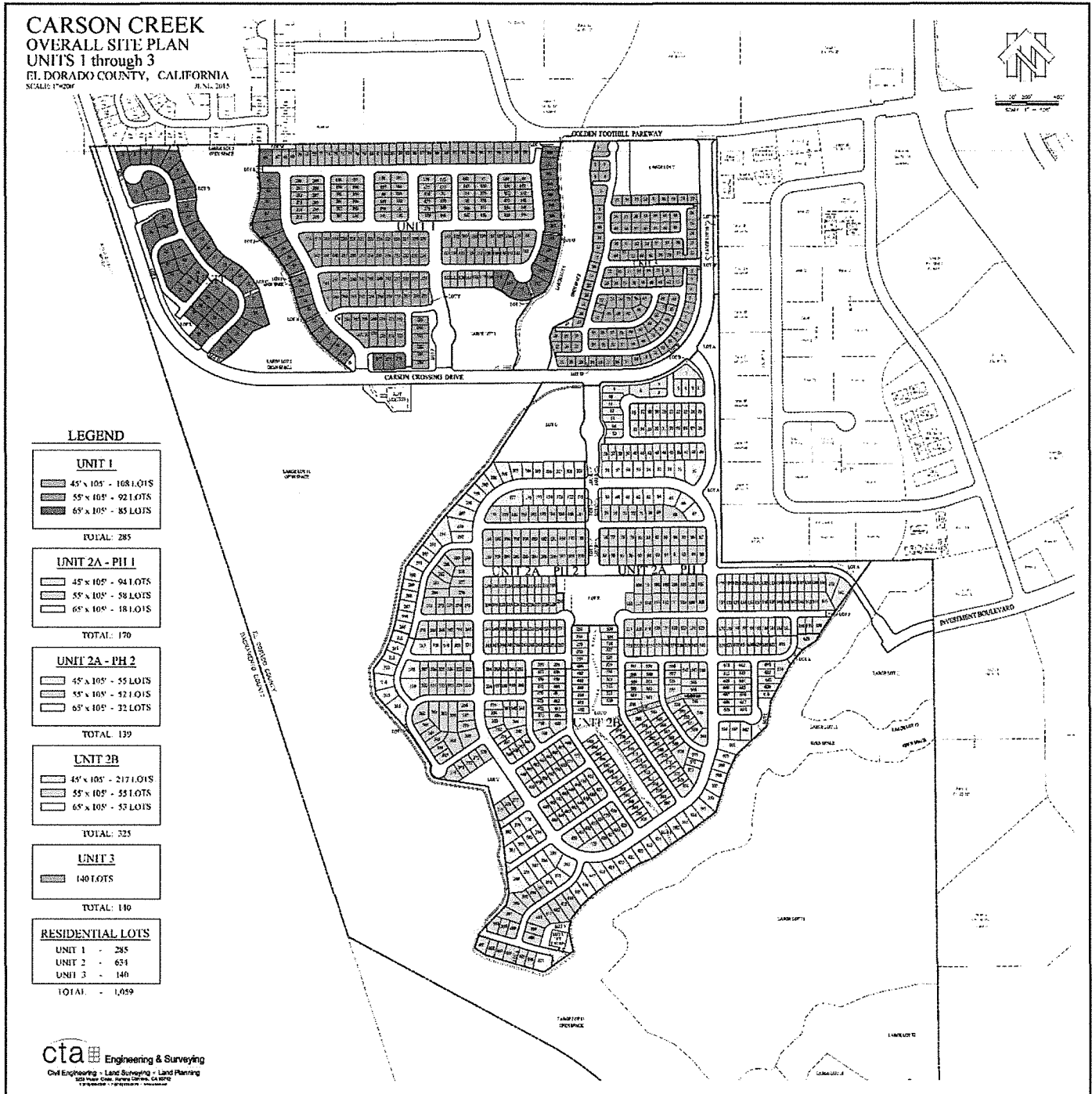
<b>APN</b>	<b>Asmt</b>	<b>Owner Name</b>
117-570-19	-	EL DORADO IRRIGATION DISTRICT
117-570-20	-	LENNAR HOMES OF CA A CA CORP
117-580-14	-	LENNAR HOMES OF CA A CA CORP
117-580-15	-	LENNAR HOMES OF CA A CA CORP
117-580-16	-	LENNAR HOMES OF CA A CA CORP
117-580-18	-	LENNAR HOMES OF CA A CA CORP
117-580-19	-	LENNAR HOMES OF CA A CA CORP
117-580-20	-	LENNAR HOMES OF CA A CA CORP
117-580-21	-	LENNAR HOMES OF CA A CA CORP
117-580-22	-	LENNAR HOMES OF CA A CA CORP
117-580-23	-	LENNAR HOMES OF CA A CA CORP
117-580-24	-	LENNAR HOMES OF CA A CA CORP
117-580-25	-	LENNAR HOMES OF CA A CA CORP
117-580-26	-	LENNAR HOMES OF CA A CA CORP
117-580-27	-	LENNAR HOMES OF CA A CA CORP
117-580-28	-	LENNAR HOMES OF CA A CA CORP

<b>APN</b>	<b>Asmt</b>	<b>Owner Name</b>
117-610-48	-	LENNAR HOMES OF CA A CA CORP
117-610-49	-	LENNAR HOMES OF CA A CA CORP
117-610-50	-	LENNAR HOMES OF CA A CA CORP
117-610-51	-	LENNAR HOMES OF CA A CA CORP
117-610-52	-	LENNAR HOMES OF CA A CA CORP
117-610-53	-	LENNAR HOMES OF CA A CA CORP

The following parcels are listed in the Title Report, but fall outside the boundaries of the Zone of Benefit: 117-570-10, 12 and 13, and 117-570-15 through 18, inclusive, and 117-580-13.

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**APPENDIX B – OVERALL SITE PLAN, UNITS 1 THROUGH 3**





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