

# CITY OF PLACERVILLE

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*Fiscal Year 2026/27 Engineer's Report For:*

**Cottonwood Park Subdivision  
Landscaping and Lighting  
Maintenance District No. 99-01**

**April 2026**

**City of Placerville**  
**Cottonwood Park Subdivision Lighting and Landscaping**  
**Maintenance District No. 99-01**  
**3101 Center Street**  
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# TABLE OF CONTENTS

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<b>1. Introduction .....</b>	<b>1</b>
<b>2. Estimate of Costs .....</b>	<b>2</b>
<b>3. Method of Apportionment.....</b>	<b>3</b>
3.1 Historical Rates.....	3
3.2 Current Year Rate .....	4
3.3 Annual Inflator.....	4
<b>4. Assessment Diagram.....</b>	<b>5</b>
4.1 Boundary .....	5
4.2 Diagram .....	5
<b>5. Assessment Roll.....</b>	<b>6</b>

# 1. INTRODUCTION

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The City of Placerville (the “City”) formed and levied assessments upon certain parcels within the Cottonwood Park Subdivision Lighting and Landscaping Maintenance District No. 99-01 (the “District”) to pay the costs of maintenance, operations, and servicing of the improvements. The improvements are generally described as landscaping, irrigation and park maintenance of George F. Duffey Park and street lighting within the Cottonwood Park Planned Development located north of Clay Street and Miller Way, west of Anderson Way, east of Pleasant Street, and south of Roddan Court. The improvements are more fully described in the plans and specifications prepared by Patterson Development dated December 24, 1997. These plans and specifications have been filed separately with the Clerk of the legislative body and are incorporated herein by reference.

The District is comprised of two zones. Zone 1 receives the sole benefit of the improvements. Zone 2 is unimproved and is deemed to receive no benefit from the improvements. Therefore, the total costs are assessed to Zone 1. The following assessment is made to cover the portion of the estimated costs of maintenance, operation, and servicing of the improvements to be paid by the assessable real property within Zone 1 in proportion to the special benefit received:

Description	Amount
Balance to Levy	\$14,255.24
Total Equivalent Dwelling Units (EDU)	143
<b>Total Assessment Per EDU <sup>(1)(2)</sup></b>	<b>\$99.69</b>
<b>Total Number of Parcels</b>	<b>45</b>

- (1) Actual assessments are rounded down to the nearest even penny for submittal to the County tax roll.
- (2) Maximum Assessment Rate Per EDU.

## 2. ESTIMATE OF COSTS

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The budget for Fiscal Year 2026/27 is as follows:

Description	Budget Amount
Maintenance / Open Space & Park	\$13,255.24
Service / Water & Garbage	500.00
Service / Electrical	500.00
<b>Subtotal Direct Costs:</b>	<b>\$14,255.24</b>
Indirect Costs	0.00
Capital Replacement Set Aside	0.00
<b>Balance to Levy:</b>	<b>\$14,255.24</b>

### 3. METHOD OF APPORTIONMENT

Pursuant to the Landscaping and Lighting Act of 1972 (“the Act”), the costs of the District may be apportioned by any formula or method which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefit to be received by each such parcel from the maintenance, servicing and operation of the improvements. The formula used for the District reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on the estimated benefits to each parcel.

Zone 1 will receive the sole benefit from the improvements, maintenance, and lighting provided by the District; therefore, each parcel within Zone 1 will be assessed a share of the total costs.

The total assessment apportioned to each parcel based on the total number of Equivalent Dwelling Units (“EDU”) in Zone 1 is as follows:

Phase or Unit No.	Description	Percentage of Allocation	Total EDU
One	35 Lot Subdivision	100% per Lot	35.0
Two	78 Unit Apt Complex	75% per Unit	58.5
Three	9 Lot Subdivision	100% per Lot	9.0
Five	81 Unit Senior Apartments	50% per Unit	40.5
<b>Total</b>			<b>143.0</b>

Zone 2 is unimproved and, per the original engineer’s report, will receive no benefit from the improvements, maintenance, and lighting provided by the District; therefore, all parcels within Zone 2 will not be assessed for Fiscal Year 2026/27.

#### 3.1 Historical Rates

The following table provides the maximum and actual levy rates per EDU for the Fiscal Year 2026/27 and past five fiscal years:

Fiscal Year	Maximum Rate	Actual Rate <sup>(1)</sup>
2021/22	99.69	99.69
2022/23	99.69	99.69
2023/24	99.69	99.69
2024/25	99.69	99.69
2025/26	99.69	99.69
2026/27	99.69	99.69

(1) Actual assessments are rounded down to the nearest even penny for submittal to the tax rolls.

### 3.2 Current Year Rate

The current year rate is calculated as follows:

$$\text{Balance to Levy} / \text{Total EDUs} = \text{Total Assessment per EDU}$$

$$\$14,255.24 / 143.0 = \$99.69 \text{ per EDU}$$

### 3.3 Annual Inflator

There is no annual inflator for the District. Any increase to the rate would require additional notice, protest, and hearing proceedings pursuant to Article XIII D of the California Constitution.

## 4. ASSESSMENT DIAGRAM

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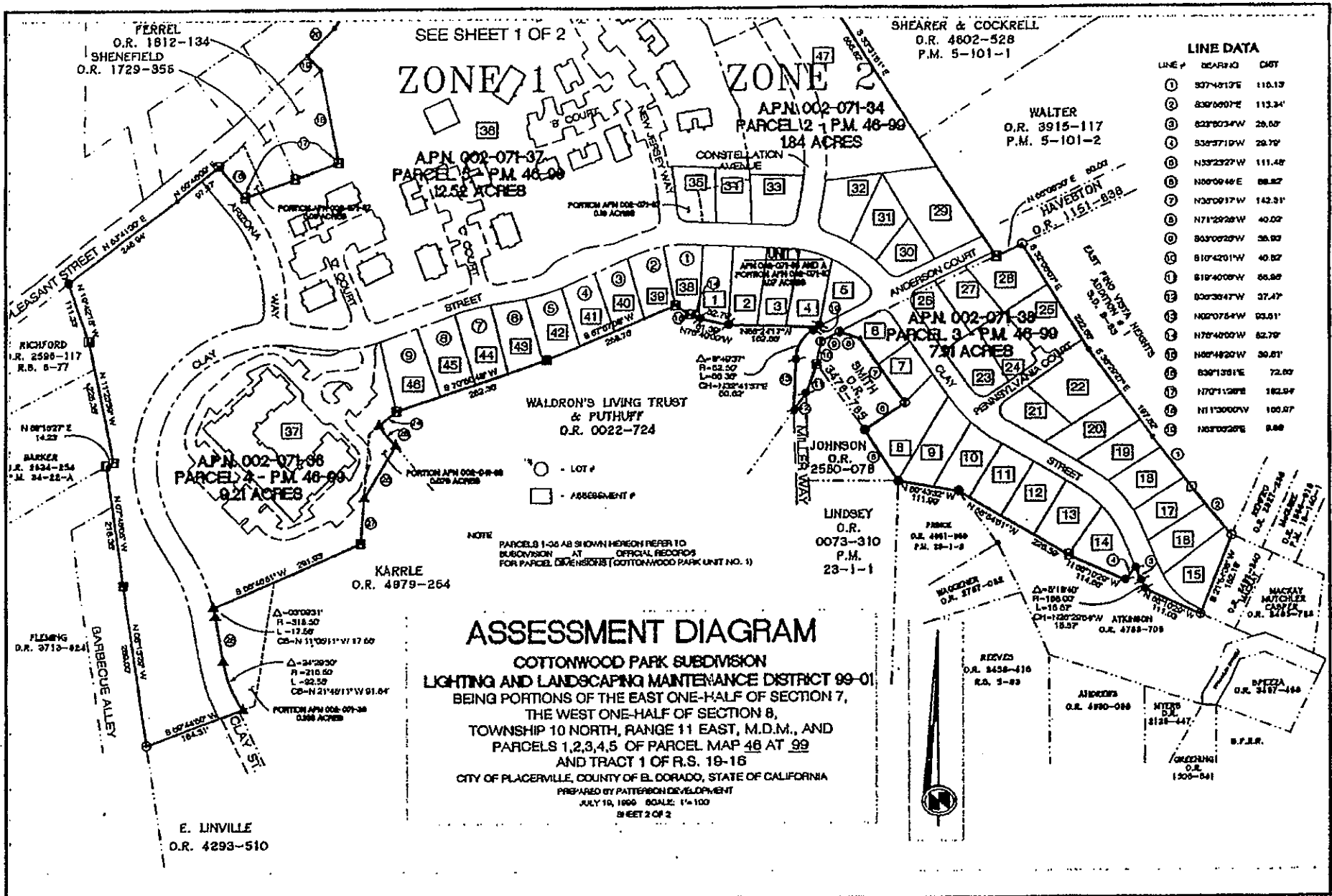
### 4.1 Boundary

The District is generally located north of Clay Street and Miller Way, west of Anderson Way, east of Pleasant Street, and south of Roddan Court in the Cottonwood Park Subdivision.

There are no proposed changes to the boundaries of the District.

### 4.2 Diagram

The following pages contain the assessment diagram for the District. The lines and dimensions shown on maps of the County Assessor of the County of El Dorado for the current year are incorporated herein by reference and are made part of this Report.



SEE SHEET 1 OF 2

**ZONE 1**

**ZONE 2**

APN 002-071-37  
 PARCEL 2 P.M. 48-99  
 12.52 ACRES

APN 002-071-34  
 PARCEL 2 P.M. 48-99  
 184 ACRES

SHEARER & COCKRELL  
 O.R. 4802-528  
 P.M. 5-101-1

WALTER  
 O.R. 3915-117  
 P.M. 5-101-2

FERREL  
 O.R. 1812-134  
 SHENEFIELD  
 O.R. 1729-956

APN 002-071-36  
 PARCEL 2 P.M. 48-99  
 8.21 ACRES

WALDRON'S LIVING TRUST  
 & PUTHUFF  
 O.R. 0022-724

APN 002-071-39  
 PARCEL 3 P.M. 48-99  
 7.91 ACRES

LINDSEY  
 O.R. 0073-310  
 P.M. 23-1-1

KARLE  
 O.R. 4979-264

NOTE  
 PARCELS 1-36 AS SHOWN HEREON REFER TO  
 SUBDIVISION AT OFFICIAL RECORDS  
 FOR PARCEL DIMENSIONS (COTTONWOOD PARK UNIT NO. 1)

# ASSESSMENT DIAGRAM

COTTONWOOD PARK SUBDIVISION  
 LIGHTING AND LANDSCAPING MAINTENANCE DISTRICT 99-01  
 BEING PORTIONS OF THE EAST ONE-HALF OF SECTION 7,  
 THE WEST ONE-HALF OF SECTION 8,  
 TOWNSHIP 10 NORTH, RANGE 11 EAST, M.D.M., AND  
 PARCELS 1,2,3,4,5 OF PARCEL MAP 46 AT 99  
 AND TRACT 1 OF R.S. 19-16  
 CITY OF PLACERVILLE, COUNTY OF EL DORADO, STATE OF CALIFORNIA

PREPARED BY PATTERSON DEVELOPMENT  
 JULY 19, 1999 SCALE: 1"=100'  
 SHEET 2 OF 2

E. LINVILLE  
 O.R. 4293-510

### LINE DATA

LINE #	BEARING	DIST
1	S07°40'30"E	110.13
2	S30°00'00"E	113.34
3	S23°00'34"W	26.00
4	S35°57'10"W	29.70
5	N53°23'27"W	111.48
6	N00°09'48"E	88.82
7	N30°00'17"W	142.31
8	N71°29'28"W	40.02
9	S03°00'20"W	36.93
10	S10°42'01"W	40.52
11	S18°40'09"W	66.88
12	S00°30'47"W	37.47
13	N02°07'54"W	63.61
14	N70°40'00"W	62.70
15	N08°48'20"W	30.61
16	S00°13'01"E	72.03
17	N70°11'38"E	182.94
18	N11°30'00"W	100.67
19	N03°00'20"E	8.88



## 5. ASSESSMENT ROLL

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The following pages contain the Fiscal Year 2026/27 assessment roll for the District.

**City of Placerville**  
**Cottonwood Park Subdivision LLMD 99-01**  
**Final Billing Detail Report for Fiscal Year 2026/27**

Assessor's Parcel Number	Site Address	Total Assessment
002-071-041-000	2788 CLAY ST	\$5,831.86
002-071-050-000	2801 CLAY ST	4,037.44
002-400-001-000	2735 CLAY ST	99.68
002-400-002-000	2731 CLAY ST	99.68
002-400-003-000	2725 CLAY ST	99.68
002-400-004-000	2721 CLAY ST	99.68
002-400-005-000	2715 CLAY ST	99.68
002-400-006-000	2705 CLAY ST	99.68
002-400-007-000	2701 CLAY ST	99.68
002-400-008-000	2816 PENNSYLVANIA CT	99.68
002-400-009-000	2810 PENNSYLVANIA CT	99.68
002-400-010-000	2802 PENNSYLVANIA CT	99.68
002-400-011-000	1121 ANDERSON CT	99.68
002-400-012-000	1117 ANDERSON CT	99.68
002-400-013-000	1113 ANDERSON CT	99.68
002-400-014-000	1114 ANDERSON CT	99.68
002-400-015-000	1120 ANDERSON CT	99.68
002-400-016-000	2714 CLAY ST	99.68
002-400-017-000	3003 CONSTELLATION AVE	99.68
002-400-018-000	2728 CLAY ST	99.68
002-400-019-000	2734 CLAY ST	99.68
002-400-020-000	2740 CLAY ST	99.68
002-410-001-000	2695 CLAY ST	99.68
002-410-002-000	2691 CLAY ST	99.68
002-410-003-000	2685 CLAY ST	99.68
002-410-004-000	2681 CLAY ST	99.68
002-410-005-000	2675 CLAY ST	99.68
002-410-006-000	2671 CLAY ST	99.68
002-410-008-000	2650 CLAY ST	99.68
002-410-009-000	2654 CLAY ST	99.68
002-410-010-000	2660 CLAY ST	99.68
002-410-011-000	2664 CLAY ST	99.68
002-410-012-000	2670 CLAY ST	99.68
002-410-013-000	2676 CLAY ST	99.68
002-410-014-000	2803 PENNSYLVANIA CT	99.68
002-410-015-000	2811 PENNSYLVANIA CT	99.68
002-410-016-000	2661 CLAY ST	99.68
002-420-001-000	2739 CLAY ST	99.68
002-420-002-000	2743 CLAY ST	99.68
002-420-003-000	2747 CLAY ST	99.68
002-420-004-000	2751 CLAY ST	99.68
002-420-005-000	2757 CLAY ST	99.68

Slight variances may occur due to rounding

**City of Placerville**  
**Cottonwood Park Subdivision LLMD 99-01**  
**Final Billing Detail Report for Fiscal Year 2026/27**

<b>Assessor's Parcel Number</b>	<b>Site Address</b>	<b>Total Assessment</b>
002-420-006-000	2761 CLAY ST	99.68
002-420-007-000		199.38
002-420-008-000		99.68
<b>45 Accounts</b>		<b>\$14,255.24</b>