CITY OF PLACERVILLE

Engineer's Report For:

Mallard Apartments Maintenance Assessment District No. 2026-1

June 2026

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1. Introduction

1.1 District History

The City of Placerville ("City") desires to fund certain streets, street lighting and storm drain improvements as described in Section 2 of this Report through an annual assessment. The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution ("Article XIII D"). The assessment is authorized pursuant to the provisions of the Benefit Assessment Act of 1982, Division 2, Part 1 of the California Government Code of the State of California (commencing with Section 54703) (the "Act").

The City proposes to form a new assessment district that is intended to provide sufficient revenue to fund ongoing annual maintenance, operation, and servicing of certain public streets, street lights, and storm drain improvements within the City; reserve funds for replacement and repair of the improvements; administrative expenses; and an allowance for an annual inflator so that the assessment rate may be increased over time as costs increase without conducting a new ballot proceeding. The proposed assessment district is the Mallard Apartments Maintenance Assessment District No. 2026-1 ("District").

1.2 Legislative Context

In 1996, California voters adopted Proposition 218, known as the "Right to Vote on Taxes Act," which added Articles XIII C and XIII D to the California Constitution. Article XIII D established new substantive and procedural requirements for agencies levying assessments, being levies on real property by an agency for a special benefit conferred upon the real property. "Special benefit" is defined in Article XIII D as "a particular and distinct benefit over and above general benefits conferred on a real property located in the district or to the public at large."

Article XIII D imposes five basic substantive requirements on assessments:

(1) All parcels that will have a special benefit conferred upon them and upon which an assessment will be imposed must be identified;
(2) The general benefits must be distinguished from the special benefits conferred on the parcels;
(3) The proportionate special benefit derived by each identified parcel must be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property-related service being provided;
(4) The amount assessed to a parcel must not exceed the reasonable cost of the proportional special benefit conferred on that parcel and must not include any costs attributable to the general benefit; and
(5) Parcels within a district that are owned or used by any 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.

Article XIII D also imposes procedural requirements on assessments, which include preparing an engineer's report, providing written notice of the proposed assessments and a public hearing to property owners, holding a public hearing, providing for a protest assessment ballot proceeding, and determining whether a majority protest exists.

1.3 Court Rulings

Since the initial passage of Proposition 218, several court rulings have helped provide context and direction with respect to the procedures and requirements of Article XIII D for levying assessments. Several of the key concepts from these rulings are summarized below.

GENERAL BENEFIT

Article XIII D requires an agency to separate the general benefits from the special benefits conferred on the identified parcels because only special benefits are assessable.

The Court of Appeal in *Golden Hills Neighborhood Assn., Inc. v. City of San Diego* (2011) ("*Golden Hills"*) clarified this concept by stating, "*Separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits*."

The Court of Appeal in *Beutz v. County of Riverside* (2010) ("*Beutz"*) noted that the trial court took judicial notice of the Legislative Analyst's Office pamphlet titled "Understanding Proposition 218" which states an agency must "*estimate the amount of special benefit landowners would receive from the project or service, as well as the amount of 'general benefit.' This step is needed because Proposition 218 allows local government to recoup from assessments only the proportionate share of cost to provide the special benefit.*"

The Court in *Beutz* furthered this idea stating, "*Separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits*."

The Court of Appeal in *Silicon Valley Taxpayers' Association Incorporated v. Santa Clara County Open Space Authority* (2008) clarified that general benefits are not restricted to benefits conferred only on persons and property outside the assessment district, but can include benefits both conferred on real property located in the district or to the public at large. The court defined the "public at large" as comprising all members of the public, including those who live, work, and shop within the district, and not simply transient visitors.

The Court of Appeal again reiterated the need to separate, quantify and apportion costs to general benefits from the improvements in *Broad Beach Geologic Hazard Abatement District v 31506 Victoria Point LLC* (2022), stating, *"The District cites no authority, and we are aware of none, suggesting that an agency's subjective intent determines the need to account for general benefits."*

BENEFIT-BASED NOT COST-BASED

In *Town of Tiburon v. Bonander* (2009) ("*Tiburon"*), the Court of Appeal clarified the idea that assessments must be apportioned based upon benefit rather than cost. The Court stated, "*Proportionate special benefit is the basis upon which a project's total assessable costs are apportioned among parcels within an assessment district.*"

The assessment on a particular property cannot be based on the relative cost of the improvements to the property, but rather on the special benefit conferred on such property. The Court in *Tiburon* also stated, "*an assessment represents the entirety of the cost of the improvement or property-related service, less any amount attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property*."

MEASURING AND APPORTIONING SPECIAL BENEFIT

The Court in *Tiburon* acknowledged the difficulty of trying to precisely assign and measure special benefit, stating, "*Any attempt to classify special benefits conferred on particular properties and to assign relative weights to those benefits will necessarily involve some degree of imprecision.*"

The Court in *Tiburon* went on to say that a formula assigning equal weight to different special benefits *"may be a legally justifiable approach to measuring and apportioning special benefits,* [but] *it is not necessarily the only valid approach. Whichever approach is taken to measuring and apportioning special benefits, however, it must be both defensible and consistently applied*."

2. Improvements

The assessments will fund the following maintenance, operation, and servicing activities related to the following improvements:

- Streets and Street Lighting
- Storm Drains

The maintenance, operation, and servicing activities listed above are collectively referred to as the "Improvements." The Assessment Diagram can be found in Section 8.

2.1 Streets and Street Lighting

The annual costs associated with the District's Streets and Street Lighting Improvements may include direct operational expenses, administration expenses, and other incidental expenses associated with the operation, maintenance, and servicing of the streets, roads, and pavement areas therein as well as the street lighting.

The Improvements include the maintenance, operation and servicing of various streets within the District, including pavement repair and rehabilitation, crack seal patching, sidewalk repairs, re-striping, slurry sealing, curb and gutter repair, sign replacement, overlay, and street sweeping. The estimated annual cost budgeted for providing the necessary maintenance, operation and servicing of the street improvements may include, but are not limited to, labor, utilities such as water and electrical energy, materials, equipment, signage, contractual services, as well as administrative functions including scheduling of services, inspections, permits, noticing, preparation of reports, engineering services, legal services, El Dorado County fees, or other administrative services performed by either City personnel or consultants.

The Improvements include the maintenance, operation, and servicing of various street lighting within the District, including light poles and other appurtenant facilities in the public right of way and dedicated easement areas throughout the boundary of the District. The Improvements are generally described as: maintenance, operation, and servicing of public street lighting facilities, including all works or improvements used or useful for the lighting of any public places, including ornamental standards, luminaires, poles, supports, tunnels, manholes, vaults, conduits, pipes, wires, conductors, guys, stubs, platforms, braces, transformers, insulators, contacts, switches, capacitors, meters, communication circuits, appliances, attachments, and appurtenances within the boundaries of the District.

2.2 Storm Drains

The Improvements include the maintenance, operation and servicing of various storm drains within the District, including cleaning and flushing of the existing storm drain collection system followed by closed circuit television (CCTV) inspection, data coding, and condition assessment of the pipes, catch basins, and manholes. May also include improving known areas of storm drain damage, failures, clogging, antiquated pipes, deficient capacity, sinkholes, "bubble up" and undersized catch basins, etc.

3. Special Benefits

The Improvements will confer special benefits upon certain parcels within the District based upon the average daily trip generation and land use classification as described in Section 5. These benefits are summarized below:

IMPROVEMENT	BENEFIT(S)
Streets and Street Lighting Storm Drains	Improved Emergency Response Ingress Improved Safety

3.1 Improved Emergency Response Ingress

The Streets and Street Lighting Improvements will provide improved ingress for emergency response vehicles. Efficient and timely response to emergencies is of paramount importance to the effectiveness of the emergency response. A fast response to emergencies depends not only on the emergency management system for dispatch and routing of emergency vehicles, but also critically on the roadway infrastructure and street lighting system in place in a community. A well-maintained roadway network is foundational for ensuring fast and efficient travel times for all road users, including emergency response vehicles. As stated in the American Society of Civil Engineer's Comprehensive Assessment of America's Infrastructure, "poor roads mean travel times increase." Examples of conditions resulting from inadequate roadway maintenance that can increase travel time include potholes, poorly marked roadways, and uneven road surfaces. As such, it is reasonable to conclude that improving road conditions through the maintenance and servicing of streets and street lighting within the District will improve emergency response efficiency and timeliness.

Therefore, the operation, maintenance and servicing of the Streets and Street Lighting Improvements will improve Emergency Response Ingress to properties within the proposed boundaries of the District.

3.2 Improved Safety

The Storm Drain Improvements will provide improved safety and livability to the parcels in the District. Storm drain infrastructure performance is a critical factor in flood extent and duration in storm events and asset management, and proactive maintenance of drainage infrastructure reduces flood losses and ensures safer, more reliable streets. As quoted in Asset Management of Urban Drainage Systems, "proactive drainage asset management reduces flood exposure and preserves safe, accessible streets by maintaining drainage capacity, preventing blockages, and enabling rapid restoration of services after storms."

Therefore, the operation, maintenance and servicing of the Storm Drain Improvements will improve safety to properties within the proposed boundaries of the District.

4. Separation and Quantification of General Benefits

As described above, only special benefits are assessable and in order to assess only special benefits, the general benefits conferred by the Improvements must be separated and quantified. This section describes the process used to separate and quantify the general benefits.

4.1 General Benefit

As detailed below, it is estimated the Improvements will confer an overall General Benefit of 4.20%. The amount of general benefit that is provided from the District's maintenance activities cannot be funded via property owners' assessments.

GENERAL BENEFIT: VEHICLES PASSING THROUGH THE DISTRICT

Traffic volume is utilized to help determine special benefits accruing to the District as opposed to the general benefits received by the public at large from the Improvements. As a result of the Improvements, there will be a level of general benefit conferred to pass-through vehicle traffic related to properties outside of the District whose occupants do not intend to access property within the District. As such, the benefit derived by pass-through vehicle traffic needs to be quantified. The percentage of pass-through vehicle traffic is calculated by comparing the estimated daily District generated vehicle trips to the total roadway design capacity, as detailed below.

In order to determine the average daily trips generated by parcels located within the District, the Institute of Transportation Engineer's (ITE) Trip Generation Handbook was utilized to estimate the average daily trip counts by land use classification for each parcel. Per the ITE Trip Generation User's Guide and for purposes of this report, a "Trip" is defined as a "single or one-direction vehicle movement with either the origin or the destination (exiting and entering) inside a study site. For trip generation purposes, the total trips for a land use over a given period of time are the total of all trips entering plus all trips exiting a site during a designated time period." The Average Daily Trip (ADT) rates used in this analysis are shown in the table below and came from ITE Trip Generation Manual (11th Edition). The table below describes the estimated daily trips based on the proposed land use plans for the District.

Table 1. Average Daily Trip Generation Within the District

Land Use Classification	Institute of Transportation Engineer's (ITE) Value(s)	Avg Daily Trip Rate	Rate Per	Total Parcels	Estimated Daily District Vehicle Trips
Residential 5+	220 Multi-Family Residential	6.74	Dwelling Unit	1	485.28 (1)
Total:				**1**	**485.28**

(1) There are anticipated to be 72 apartment units.

Therefore, the number of estimated daily trips generated by the District is 485.28. The next step is to estimate the number of pass-through vehicle trips passing through the District. Roadway design is a critical element that affects trip distribution and was utilized in this analysis to estimate the number of daily vehicle trips passing through the District. Roadway design capacities were estimated based on the functional classification of the roadway, the number of lanes, and consultation with City staff. Roadway design capacity was calculated for the higher functional classification roadways (henceforth referred to as the “Major Roads”) in order to estimate the total daily traffic flow through the District as summarized in the table below. Based upon the location of the District and Improvements, there are no major roads. The District is not easily accessible to the general public. However, by proxy, Green Valley Road and Cold Springs Road have been recognized as the Major Road(s) passing through the District. It is assumed that a portion of the traffic along Green Valley Road and Cold Springs Road will utilize Mallard Lane to pass through the District.

Table 2. Roadway Design Capacity Through District

Street	Roadway Design Capacity Through District (1)
Cold Springs Rd.	3,230
Green Valley Rd.	12,171
Total:	**15,401**

(1) Equals the design capacity of each roadway, reduced by 25% to recognize the City’s “C” Level of Service. Breakdown by street name above.

Therefore, the estimated number of pass-through vehicle traffic related to properties outside of the District is 15,401 of the vehicle trips through the District.

Table 3. Estimated Pass Through Vehicle Trips

Roadway Design Capacity Through District		Estimated District-Generated Vehicle Trips		Estimated Pass-Through Vehicle Trips
15,401 (1)	-	485.28 (2)	=	14,915.72

(1) Breakdown by street name in Table 1 above.
(2) Calculated in Table 1 above.

However, simply estimating the number of pass-through trips does not necessarily indicate the level of benefit accruing to vehicles passing through the District as a result of the Improvements. Estimating the total amount of time these pass-through vehicles spend within the District, as compared to vehicles for properties located permanently within the District, is a better indicator of the temporary benefits accruing to vehicles and bicycles passing through the District.

To estimate the total time these pass-through vehicles spend passing by the District and receive benefit from the Improvements, we must take into account the total roadway length of Mallard Lane where the Improvements are located as well as the average traffic speed of the street (using local speed limit):

Table 4. Average Travel Time Per Vehicle and bicycle Through District

Street	Length (in Miles) Within District	Average Speed Within District (MPH)	Travel Time (in Hours) Through District per Vehicle
Mallard Lane	0.08	30	0.0026
Total:	**0.08**		**0.0026**

Applying the total travel time through the District per vehicle of 0.0026 hours to each of the pass-through vehicle trips results in an aggregate daily pass-through time of 38.78 hours, in which vehicles and bicycles passing through the District spend in proximity to the Improvements:

Table 5. Total Pass-Through Time in Hours

Travel Time (in Hours) Through District per Vehicle		Estimated Pass Through Vehicle Trips		Total Pass-Through Time (in Hours)
0.0026	x	14,915.72	=	38.78

Further, the amount of time that District properties spend in proximity to the Improvements should also be considered to determine the overall benefit of the Improvements. Properties within the District are permanently located in close proximity to the Improvements and experience benefit from these Improvements 24 hours per day. As such, the previously identified daily pass-through time of vehicles receiving limited benefit from the Improvements should be compared to the total time the District properties spend in permanent proximity to District Improvements:

Table 6. Percent of Pass-Through Time

Time Class	Hours	Percentage
Total Pass-Through Time	39	2.20%
Total District Property Time (1)	1,728	97.80%
Total:	**1,766.89**	**100.00%**

(1) *Equals the number of apartment units within the District (72 units) x (24 hours).*

Of the total benefits provided by the Improvements, the percentage of time allocated to vehicles passing through the District is 2.20%.

GENERAL BENEFIT: BICYCLE TRAFFIC

An estimated 1% of all US trips are made by bicycle. According to the National Household Travel Surveys, 49% of bike trips are for recreation, exercise, and sports. Therefore, the District maintenance and servicing activities will provide a greater level of general benefit to bicycle traffic that is not associated with property in the District. As such the general benefit portion of the improved emergency response ingress and improved safety benefits resulting from the Services and Activities is estimated to be 1.00% from bicycle traffic.

GENERAL BENEFIT: PEDESTRIAN TRAFFIC

The commonly accepted distance people will walk for public transportation, goods and services is one-quarter mile. However, based on the location of the District, there is not an efficient or practical means of walking through the District. Although unlikely, a person may decide to use one of the streets passing through the District, and as such the general benefit portion of the improved emergency response ingress and improved safety benefits resulting from the landscaping improvements is estimated to be 1.00%.

OVERALL GENERAL BENEFIT

In order to determine an overall general benefit percentage to apply to the District, it is necessary to combine the separately analyzed components of each of the general benefits described above. As the benefits conferred by the Activities and Services are independent of each other, it is appropriate to combine the individual general benefit percentages to determine a cumulative Overall General Benefit. The table below is a summary of the Overall General Benefit for the District.

Table 7. Overall General Benefit

General Benefit Category	General Benefit %
General Benefit: Vehicles Passing Through the District	2.20%
General Benefit: Bicycles	1.00%
General Benefit: Pedestrians	1.00%
Overall District General Benefit	**4.20%**

The general benefit, which is the percentage of the total budget that must be funded through sources other than assessments, is 4.20%. The special benefit, which is the percentage of the total budget that may be funded by assessments, is 95.80%.

5. Special Benefit Distribution

Once special benefits are identified, they must be assigned based on the estimated proportionate special benefit derived by each parcel. This section describes the assignment of special benefit to each parcel. To assess benefits equitably, it is necessary to relate each property's proportional Benefits to the Benefits of all other properties within the District.

5.1 Parcel Characteristics

The method of apportioning benefit to parcels within the District reflects the proportional special benefit assigned to each property from the Improvements based upon the various property characteristics for each parcel as compared to other properties within the District. As part of the special benefit analysis, various property characteristics were analyzed including lot size and land use. Given that the special benefits provided by the Improvements focus on Emergency Response Ingress and Safety, it was determined that lot acreage and land use are the most appropriate parcel factors. Each parcel's lot acreage and land use classification have been used as the primary assessment variables for the calculation and assignment of parcel factors.

PARCEL SIZE

It is believed parcels of the same use will experience different degrees of special benefit in relation to differences in their acreage. For example, a parcel with a large acreage will experience greater special benefit than a parcel with a small acreage. Accordingly, as acreage increases, parcels are considered to receive proportionately greater special benefit. Therefore, these parcel characteristics are deemed appropriate factors for determining proportional special benefit.

The District consists of only one parcel, classified by the County as a vacant residential Land Use and is anticipated to develop into 72 Residential MFR units (Residential 5+). Consequently, it is expected the parcel will experience special benefits from the Improvements. Therefore, the parcel's lot acreage is 4.04 acres and the corresponding Parcel Size is 4.04 acres.

It should be noted that in cases where El Dorado County secured roll data does not provide building and/or acreage information, a combination of El Dorado County parcel maps, GIS, and online searches are utilized to obtain this information. Additionally, in the case of parcels sharing a single lot footprint, such as condominiums, the total lot acreage footprint is divided by the total number of assessable lots within that lot footprint and the resulting lot acreage is assigned to each parcel.

LAND USE CLASSIFICATIONS

In addition to lot size, a parcel's land use will also affect the special benefits received. Following the calculation of each parcel's characteristic factors in Section 5.1 above, Land Use Benefit Points were assigned. These benefit points correspond to the special benefits described in the Special Benefits section of this report.

Each parcel within the proposed District boundary is assigned a land use classification for purposes of determining the special benefits received. Below is a description of the land use classifications to be assessed within the District.

- **Single Family Residential Property** consists of single-family dwellings, duplexes, triplexes, condominiums, Accessory Dwelling Units up to 5 units used exclusively for residential purposes.
- **Residential 5+ Units Property** consists of apartment buildings, mobile home parks, and multi-family dwellings consisting of 5 or more units, used exclusively for residential purposes.
- **Undeveloped Property** consists of parcels with no structure value, parcels identified as parking lots or parcels with utility towers, communications lines, gas and electric lines and easements, water, sanitation and irrigation lines and towers, and other apparatus related to the operation of utility parcels.

LAND USE BENEFIT POINTS

The table below summarizes the Land Use Benefit Points assigned to the various assessable land use classifications within the District:

Table 8. Land Use Benefit Points

Land Use Classification	Emergency Response Ingress	Safety	Total Land Use Benefit Points
Single Family Residential	1	1	2.00
Residential 5+ Units	1	1	2.00
Undeveloped	0.25	0.25	0.50

Emergency Response Ingress: The Emergency Response Ingress Benefits conferred by the Improvements are universal benefits for all of the land use classifications within the District. However, Undeveloped land use classifications are assigned 0.25 Emergency Response Ingress Benefits because these properties do not receive the same level of special benefits associated with Emergency Response Ingress as do other properties.

Safety: The Safety Benefits conferred by the Improvements are universal benefits for all land use classifications. However, Undeveloped land use classifications are assigned 0.25 Safety Benefits because these properties do not receive the same level of special benefits associated with Accessibility as do other properties.

5.2 Total Benefit Points

The calculation of Total Benefit Points for each parcel takes into account each component analyzed and described above, Average Daily Trip Generation and Land Use. The formula for determining each parcel's Total Benefit Points is as follows:

$$\left(\text{Parcel Size} \quad \times \quad \text{Land Use Benefit Points} \right) = \text{Special Benefit Points}$$

The Total Special Benefit Points are computed for each parcel in the District and summed. The Total District Special Benefit Points are 8.08. These Total Special Benefit Points are used to determine the proposed assessment amounts on each parcel.

6. Budget

The following table summarizes the estimated annual costs to fund the Improvements for Fiscal Year 2026/27:

Table 9. Fiscal Year 2026/27 Estimated Budget

Description	Amount
MAINTENANCE AND SERVICING COSTS	
Streets and Street Lighting	
Patching/Slurry Seal	$502.15
Sidewalks	355.64
Curb and Gutter	502.11
Overlay and grinding	1,458.86
Street Lighting	4,339.66
Street Sweeping	475.20
Signage	729.00
Miscellaneous	523.81
Subtotal Street and Street Lighting Costs	*$8,886.42 (1)*
Storm Drains	
Storm Drain Pipe Replacement	$4,169.53
Storm Drain Catch Basins	2,805.00
Storm Drain Manholes	492.50
Miscellaneous	47.44
Subtotal Storm Drain Costs	*$7,514.46*
Total Improvement Costs	**$16,400.88**
ADMINISTRATION COSTS	
City Administration Costs	$1,640.09
Subtotal Administration Costs	1,640.09
Total Cost of Improvements	**$18,040.97**

(1) Does not add due to rounding.

6.1 Apportionment Calculations

The following tables summarize the estimated annual costs to fund the Improvements for Fiscal Year 2026/27 as well as the estimated annual expenditure requirements in order to meet the repair and replacement schedules outlined on the following pages.

Table 10. Storm Drain Estimated Budget

Description	Quantity	Unit	2006 Unit Price	Inflation 06-2024	2024 Unit Price	80 Years	1 year	Total Amount
			(time of Zone 1 and 1A formation)	Caltrans = 2.699 CPI = 1.556 Per resolution highest governs	per Phillippi 2024 cost estimate or PB if no Philippi	Defined life of Drainage pipes and structures		
12" Storm Drain Pipe replacement	313	LF	N/A		70.00	$21,910.00		$273.88
Inspect and Clean for siltation yearly	313		$2	2.7	5.40		$1,690.20	$1,690.20
15" SD	275	LF	N/A		88.00	$21,910.00		$273.88
Inspect and Clean for siltation yearly	275		$2	2.7	5.40		$1,485.00	$1,485.00
18"SD	23	LF	N/A		106.00	$2,438.00		$30.48
Inspect and Clean for siltation yearly	23		$2	2.7	5.40		$124.20	$124.20
24" SD	42	LF	N/A		124.00	$5,208.00		$65.10
Inspect and Clean for siltation yearly	42		$2	2.7	5.40		$226.80	$226.80
Storm Drain Catch Basin	6	EA	$5,000.00		5,000.00	$30,000.00		$375.00
Inspect and Clean yearly	6		$150	2.7	405.00		$2,430.00	$2,430.00
Storm Drain Manhole	1	EA	$7,000.00		7,000.00	$7,000.00		$87.50
Inspect and Clean yearly	1		$150	2.7	405.00		$405.00	$405.00
Flared End Section	1	EA	$850.00	2.7	2,295.00	$2,295.00		$28.69
Temporary Pipe Inlet with Rock Slope Protection	1	EA	$1,000.00		1,000.00	$1,000.00		$12.50
Expanded Rock Slope Outfall	100	SF	$5.00		5.00	$500.00		$6.25
ESTIMATED TOTAL DRAINAGE FACILITIES COST						$92,261.00		
ESTIMATED ANNUAL DRAINAGE FACILITIES MAINTENANCE COST						$1,153.26	$6,361.20	
TOTAL ANNUAL REVENUE NECESSARY FOR REPLACEMENT AND MAINTENANCE								$7,514.46

Table 11. Street Facilities and Street Light Costs

Description	Quantity	Unit	2006 Unit Price	Inflation 06-2024	2024 Unit Price	30 years	10 years	7 years	1 year	Total Amount
			(time of Zone 1 and 1A formation)	Caltrans = 2.699 CPI = 1.556 Per resolution highest governs						
Crack Seal/Patching - single application	7658	SF	$0.10	2.7	0.27		$2,067.66			$2,067.66
Slurry Seal - single application	7658	SF	$0.15	2.7	0.41			$2,067.66		$2,067.66
Signs- replacement	9	EA	$300	2.7	810.00		$7,290.00			$7,290.00
Sidewalk P.C.C.	5266	SF	$0.25	2.7	0.68	$3,554.55				$3,554.55
Sidewalk Repair (10%)	527	SF	$5.00	2.7	13.50	$7,114.50				$7,114.50
Valley Gutter P.C.C.	688	SF	$0.50	2.7	1.35	928.8				$928.80
Valley Gutter Repair (10%)	69	SF	$25.00	2.7	67.50	$4,657.50				$4,657.50
Curb and Gutter	1170	SF	$0.50	2.7	1.35	$1,579.50				$1,579.50
Curb and Gutter Repair (10%)	117		$25.00	2.7	67.50	$7,897.50				$7,897.50
2" Overlay- single application	7658	SF	$1.20	2.7	3.24	$24,811.92				$24,811.92
4' wide grinding along curb & gutter	4680	SF	$1.50	2.7	4.05	$18,954.00				$18,954.00
Street Lights (Bulb & Replacement, etc)	4	EA	$250	2.7	675.00				$2,700.00	$2,700.00
Street Sweeping (similar $/LF to Zone 1A)	1	LS	$176	2.7	475.20				$475.20	$475.20
Servicing/Street Light Electrical	4	EA	$151.82	2.7	409.91				$1,639.66	$1,639.66
Stop Bar w/ legend and approach striping	2	EA	$1,000.00	1	1,000.00			$2,000.00		$2,000.00
Crosswalks	1	EA	$500.00	1	500.00			$500.00		$500.00
Wood Barricade	2	EA	$2,500.00	1	2,500.00	$5,000.00				$5,000.00
ESTIMATED TOTAL STREET FACILITIES & STREET LIGHT COST						$74,498.27	$9,357.66	$4,567.66	$4,814.86	$93,238.45
ESTIMATED ANNUAL STREET FACILITIES & STREET LIGHT COST						$2,483.28	$935.77	$652.52	$4,814.86	$8,886.42

Table 12. Assessment Rate per Special Benefit Point Calculation

ESTIMATED ANNUAL STORM DRAIN AND STREET FACILITIES & STREET LIGHT COST	**$16,400.88**
LESS GENERAL BENEFIT CONTRIBUTION:	**$688.84**
PLUS ADMINISTRATIVE COSTS (10%):	**$1,640.09**
TOTAL TO BE ASSESSED:	**$17,352.13**
TOTAL SPECIAL BENEFIT POINTS:	**8.08**
ASSESSMENT RATE PER SPECIAL BENEFIT POINT:	**$2,147.55**

6.2 Maximum Amount to be Assessed

The total maximum amount to be assessed upon the assessable parcels is the total cost of the Improvements, as detailed above, less the portion of costs attributable to General Benefit as detailed in the Separation and Quantification of General Benefits section. The calculation of the balance to be assessed is shown on the following page:

Table 13. Breakdown of Maximum Amount to Be Assessed

Description	Amount
Total Maintenance Costs	$16,400.88
Less General Benefit Portion (4.20%)	(688.04)
Plus District Administrative Costs	1,640.09
Total Amount to Be Assessed in FY 2026/27	**$17,352.13**

6.3 FY 2026/27 Maximum Assessment Rate

The Maximum Assessment Rate per Special Benefit Point is calculated by dividing The Amount to be Assessed in FY 2026/27 from Table 12 by the total Special Benefit Points assigned to the parcels within the District for the Improvements. The following formula provides the assessment rate per Special Benefit Point for the Improvements:

Table 14. Maximum Assessment Rate per Special Benefit Point

Total Improvement Costs to be Assessed		Total Special Benefit Points		Maximum Assessment Rate per Special Benefit Point
$17,352.13 (1)	/	8.08	=	**$2,147.55** (2)

(1) Calculated in Table 12.
(2) The maximum assessment rate per Special Benefit Point has been rounded up.

The Maximum Assessment Rate per Special Benefit Point is then multiplied by each parcel's total Special Benefit Points to arrive at the Maximum Assessment Rate per parcel, as detailed in the next section.

6.4 Annual Maximum Assessment Rate Inflation

Each parcel's maximum assessment is determined by multiplying the Maximum Assessment Rate per Special Benefit Point by the parcel's total special benefit points. If the total special benefit points for all assessable parcels in the District change in future years, the Maximum Assessment Rate per Special Benefit Point will not be recalculated. The Maximum Assessment Rate per Special Benefit Point will remain fixed, subject to the annual cost of living inflator defined below. The actual Assessment Rate per Special Benefit Point will be calculated by dividing the fiscal year's total cost of improvements to be assessed by the total special benefit points, not to exceed the Maximum Assessment Rate per Special Benefit Point for that fiscal year. The Maximum Assessment Rate per Special Benefit Point is escalated each year on July 1 by the annual change in the February-to-February Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-Hayward, CA area ("CPI"), not to exceed 3% annually, beginning July 1, 2027. Should the specified CPI cease to be published, the City will select the most appropriate replacement.

In any given year, the assessments may be at any rates sufficient to meet the estimated annual budgets as shown in the annual engineer's reports that will be prepared each Fiscal Year and levied without undertaking an assessment ballot proceeding pursuant to Article XIII D of the California Constitution, as long as the actual rates do not exceed the Maximum Rate per Special Benefit Point as described above for that fiscal year. If the change in CPI in effect for any fiscal year is determined to be negative, the maximum rates will remain unchanged from the previous fiscal year. The actual assessment rates may vary from year to year but will be no higher than the maximum rates without undertaking an assessment ballot proceeding.

6.5 Future Changes to Parcel Characteristics

Future changes to any of the parcel characteristics, namely, lot acreage and land use classification detailed in Section 5 may cause possible changes in the total number of special benefit points within the District. For example, when a previously undeveloped parcel develops into a single-family residential parcel, the parcel's Total Special Benefit Points will no longer be that of an undeveloped parcel, but rather as a single-family residential parcel. These changes may result in the District's Total Special Benefit Points being higher than calculated for FY 2027/28. The actual assessment revenue levied in any given Fiscal Year will be based on the Total Special Benefit Points in that year and the Assessment Rate per Special Benefit Point, not to exceed the then applicable Maximum Assessment Rate per Special Benefit Point.

6.1 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the City or its designated consultant shall determine the land use classification and lot factor for each parcel based on the County Assessor's use code or other supplementary information made available and deemed reliable. The parcel characteristics shall be based on the County of Los Angeles Assessor's data. In the event the County Assessor's data is deemed to be unreliable, the City or its designated consultant shall utilize other sources of data, including, but not limited to, City records, County Assessor's parcel maps, GIS data, and online research. Assessment amounts for each parcel may change over time in accordance with changes to parcel characteristics, including land use classification and lot size.

6.2 Appeals

If any property owner believes the data used to calculate the assessment is inaccurate for any reason, the property owner shall submit, in writing, a request for review to the City's assessment administrator. The property owner shall provide documentation to support the request for review. The assessment administrator shall review the request and provide a response to the property owner. The property owner must be current in the payment of all assessments when filing the request for review and must remain current during the review process.

If the review conducted by the assessment administrator results in the approval for changes to any parcel characteristics used to compute the assessment, the assessment administrator shall recalculate the assessment. When recalculating the assessment, the assessment rates actually applied in such fiscal year shall be used. Only the assessment for the parcel or parcels subject to review shall be recalculated.

If the recalculated assessment for the parcel or parcels being reviewed is less than the amount submitted to the County on the secured property tax roll, the difference shall be credited back to the property owner in a manner approved by the assessment administrator. This credit shall be limited to the current fiscal year and the prior fiscal year, if applicable. The "fiscal year" shall follow the County's fiscal year for property taxes, from July 1 to June 30. The applicable fiscal year shall be determined by the date the request for review is submitted to the assessment administrator.

The credit may be provided in the form of a check issued to the property owner, an adjustment to the current year's property tax roll (if possible), or a credit to the succeeding year's assessment thereby reducing the amount placed on the secured property tax roll for such year.

If the recalculated assessment is greater than the amount submitted to the County on the secured property tax roll, the assessment administrator shall apply the recalculated assessment to the succeeding year's property tax roll and no adjustments shall be made to the prior or current fiscal years' assessments.

In any dispute over parcel characteristic data used to compute assessments, the assessment administrator shall make a conclusive determination and its decision shall be final.

6.3 Method of Collection

The assessments will be collected, annually, on the Los Angeles County secured property tax roll. The assessments will be subject to the County's assigned due dates and late penalties. However, the City or its designated consultant may choose to collect the assessments in an alternate manner (including directly billing the property owner) as may be deemed appropriate or necessary by the City or as allowed by law.

7. Engineer’s Statement

The City of Placerville Mallard Apartments Maintenance Assessment District No. 2026-1 District assessments described in this Report have been prepared pursuant to Article XIII D of the California Constitution. In preparing these assessments:

1. I have identified all parcels that will have a special benefit conferred upon them by the Improvements described in Section 2 of this Report (the “Specially Benefited Parcels”).
    a. For particulars as to the identification of these parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 8 of this Report.
2. I have assessed the estimated costs and expenses of the Improvements upon the Specially Benefited Parcels. In making such assessment:
    a. The proportionate special benefit derived from the Improvements by each Specially Benefited Parcel was determined in relationship to the entirety of the cost of the Improvements;
    b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel by the Improvements; and
    c. The general benefits have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit this Engineer’s Report and, to the best of my knowledge, information and belief, this Report, the assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the Assessment Law.

By: John G Egan

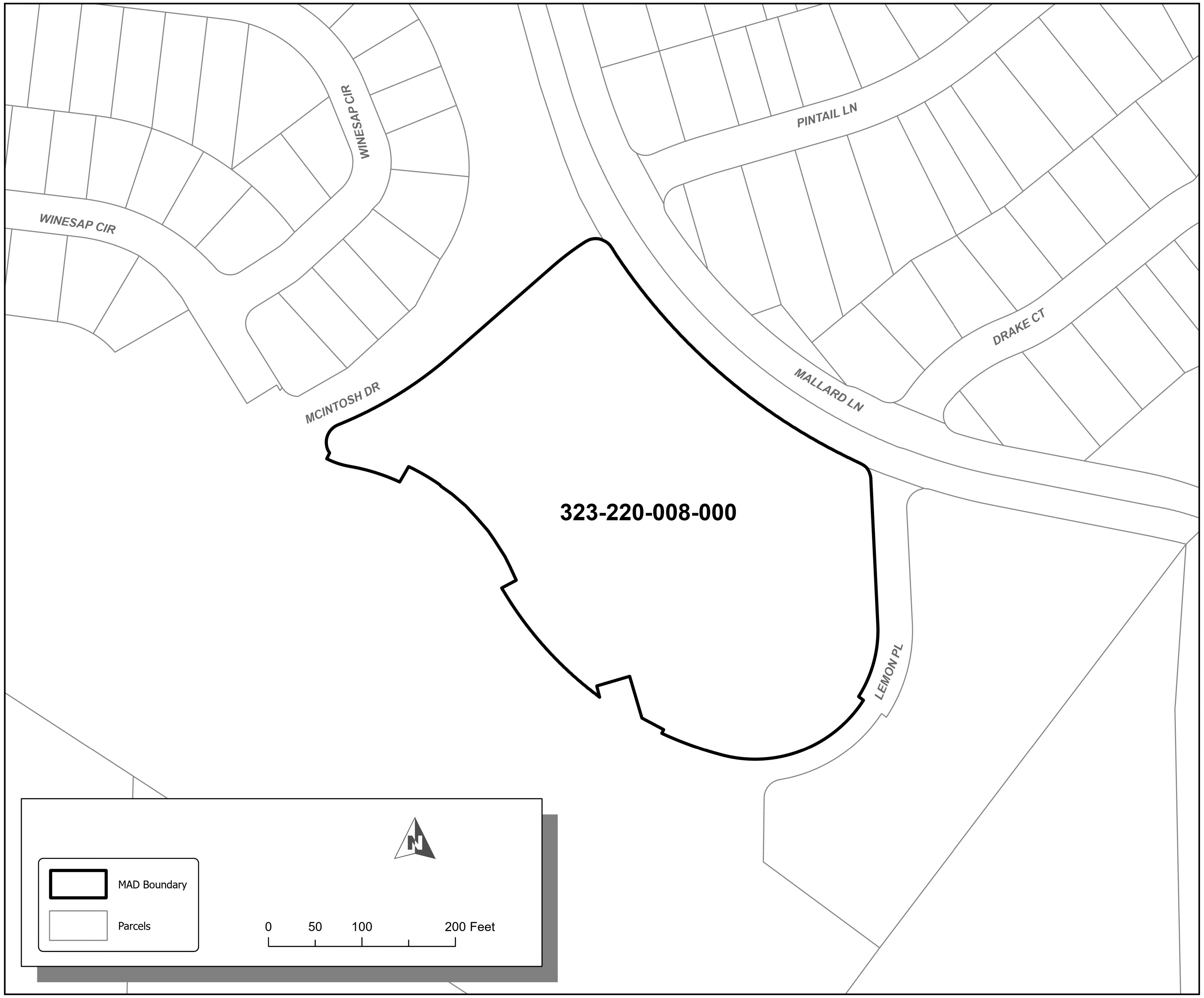
John G. Egan 6/4/2026
Assessment Engineer
R.C.E. 14853

8. Assessment Diagram

The following page contains the assessment diagram for the District.

ASSESSMENT DIAGRAM
MALLARD APARTMENTS MAINTENANCE ASSESSMENT DISTRICT NO. 2026-1

CITY OF PLACERVILLE
COUNTY OF EL DORADO
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF PLACERVILLE THIS ____ DAY OF _______________, 202__.

____
CITY CLERK
CITY OF PLACERVILLE
COUNTY OF EL DORADO

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF PLACERVILLE ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _________, 202__.

____
SUPERINTENDENT OF STREETS
CITY OF PLACERVILLE
COUNTY OF EL DORADO

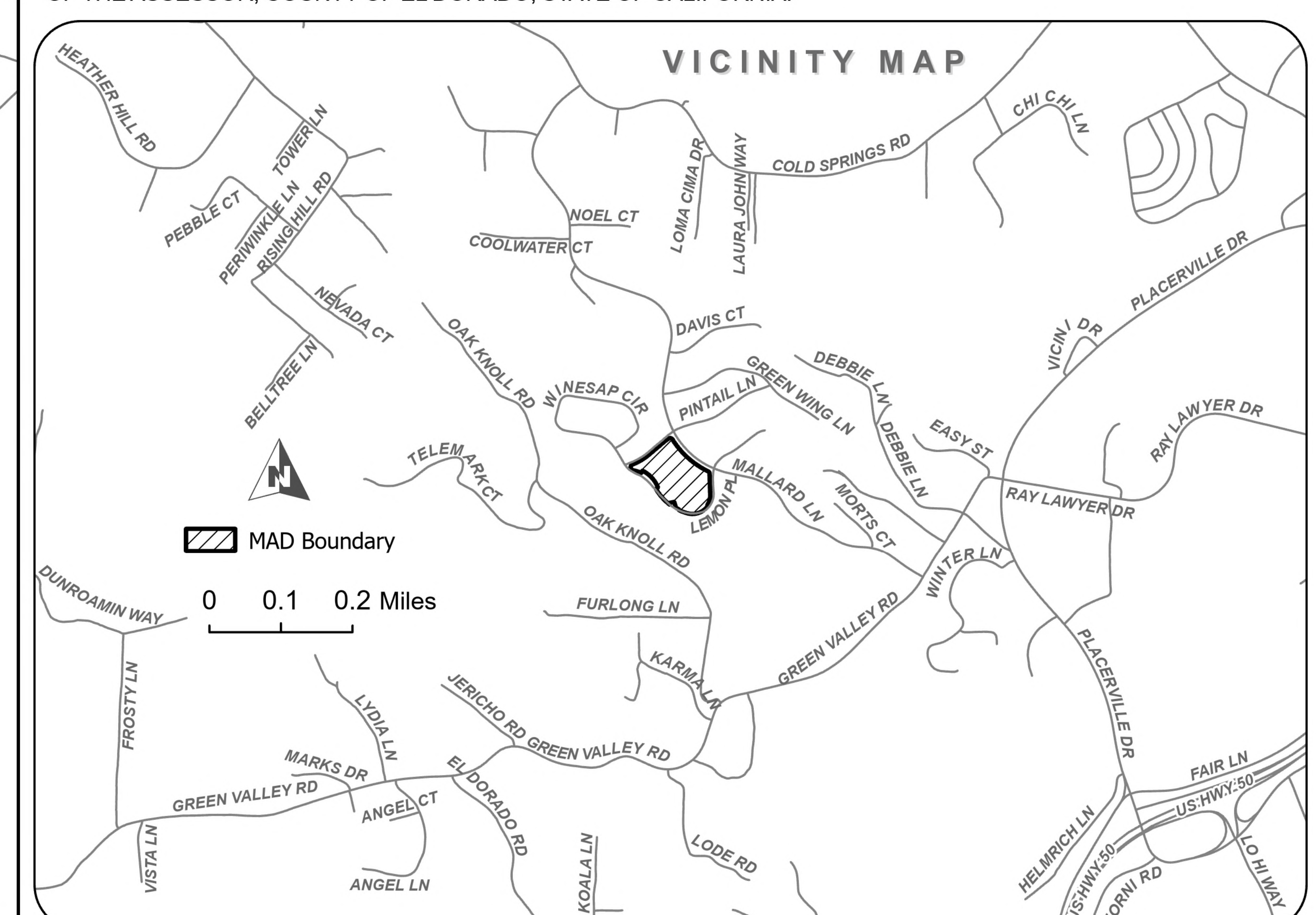
AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF PLACERVILLE ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED ON THE ____ DAY OF _______________, 202__; THE ASSESSMENT DIAGRAM AND ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THAT CITY ON THE ____ DAY OF ____________, 202__. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

____
CITY CLERK
CITY OF PLACERVILLE
COUNTY OF EL DORADO

FILED THIS ____ DAY OF _________, 20__, AT THE HOUR OF __ O'CLOCK _M, IN BOOK ________ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ________, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF EL DORAGO, STATE OF CALIFORNIA.

____
COUNTY RECORDER
COUNTY OF EL DORADO

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF EL DORADO, STATE OF CALIFORNIA.



Source: El Dorado County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California II FIPS 0402 Feet

NBS

9. Assessment Roll

The following page contains the assessment diagram for the District.

City of Placerville

Mallard Apartments Maintenance Assessment District No. 2026-1

Fiscal Year 2026/27 Preliminary Assessment Listing

Assessor's Parcel Number	Site Address	Land Use Classification	Land Use Special Benefit Points	Parcel Size	Total Special Benefit Points	Maximum Assessment per Special Benefit Point	Preliminary FY 26/27 Assessment
323-220-008-000	2736 MALLARD LN	Residential 5+	2	4.04	8.08	$ 2,147.55	$17,352.13
					8.08		$17,352.13

10. References

American Society of Civil Engineer's "2021 Report Card for America's Infrastructure: Assessing America's Infrastructure Gap," (2020).

Beutz v. Cnty. of Riverside, 184 Cal. App. 4th 1516, 1532 (2010).

Bhatti, M. (2023, August 27). *Importance of Road Network and its Regular Maintenance for the Economic Development of a Country*. https://www.linkedin.com/pulse/importance-road-network-its-regular-maintenance-economic-bhatti/

Broad Beach Geologic Hazard Abatement District v 31506 Victoria Point LLC, B304699 (81 Cal. App. 5th 1068, 1090 (2022)).

Golden Hill Neighborhood Assn. v. City of San Diego CA4/1, D062203 (199 Cal. App. 4th 416, 438 (2011))

Institute of Transportation Engineers, "Trip Generation Manual, 11th Edition." Washington, D.C., 2022.

IWA Publishing, "Asset Management of Urban Drainage Systems," 2024.

New York Department of Transportation. The Economic Benefits of Sustainable Streets," 2012. Link: https://www.nyc.gov/html/dot/d

Silicon Valley Taxpayers' Association Incorporated v. Santa Clara County Open Space Authority, 44 Cal. 4th 431 (2008).

Town of Tiburon v. Bonander, 180 Cal. App. 4th 1057, 1084 (2009)