



**REQUEST FOR PROPOSALS FOR
FINANCIAL CONSULTATION SERVICES FOR THE
GATEWAY COUNTY SERVICE AREA
ASSESSMENT DISTRICT NO. 2024-1
(SERVICES ASSESSMENT DISTRICT)
COUNTY PROJECT NO. 6791GTW**

Prepared By:

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Reviewed By:

Sergio Perez
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Deadline for Submissions: Monday, February 23, 2026 at 4:00 p.m.

Imperial County
Department of Public Works
155 S. 11th Street
El Centro, CA 92243

PROPOSALS MUST BE SUBMITTED BY THE SPECIFIED DATE AND TIME. THE COUNTY WILL NOT CONSIDER PROPOSALS RECEIVED AFTER THE DUE DATE. AN AMENDMENT IS CONSIDERED A NEW PROPOSAL AND WILL NOT BE ACCEPTED AFTER THE SPECIFIED DATE AND TIME.

January 22, 2026

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Exhibit A – Resolution No. 2024-65: A Resolution of the Gateway of the Americas County Service Area Board of Directors Declaring Results of the Public Hearing and Approving the Assessment Ballot Proceedings.

Exhibit B – Gateway County Service Area Assessment District No. 2024-1 Engineer’s Report

Exhibit C - Gateway County Service Area Assessment District No. 2024-1 Assessment Diagram

Exhibit D –Resolution of the Board of Directors of the Gateway County Service Area Assessment District No. 2024-1 (Services Assessment District), County of Imperial, State of California, Approving the Annual Levy and Collection of Assessments for the Maintenance of Improvements for Fiscal Year 2025-2026

Exhibit E – Sample Evaluation Form

Exhibit F - Sample Agreement and Insurance Requirements

SPECIAL NOTICE

Notification of Contractor Registration Requirements (where required)

Pursuant to the requirements of California Labor Code section 1771.1, all contractors and subcontractors that wish to engage in public work through a public works contract must be registered with the Department of Industrial Relations (DIR).

Beginning March 1, 2015, no contractor or subcontractor may be listed on a bid proposal for a public works project unless registered with DIR.

Beginning April 1, 2015, no contractor or subcontractor may be awarded a contract for public work on a public works project unless registered with the DIR, pursuant to Labor Code section 1725.5

All contractors, including subcontractors, listed in the proposal must be registered with the DIR at the time proposals are due, and must submit proof of registration with the proposal. Any proposals received listing unregistered contractors and/or subcontractors will be deemed non-responsive.

Application and renewal are completed online with a non-refundable fee of \$300. Read the Public Works Reforms (SB 854) Fact Sheet for requirements. Instructions for completing the form and additional information can be found on the DIR website.

This Project is subject to compliance monitoring and enforcement by the Department of Industrial Relations (DIR).

SOURCES OF INFORMATION

INFORMATION		WEBSITE
Department of Industrial Relations (Public Works)		http://www.dir.ca.gov/Public-Works/PublicWorks.html
SB 854 Fact Sheet		http://www.dir.ca.gov/Public-Works/PublicWorksSB854.html
Senate Bill 854 Compliance		http://www.dir.ca.gov/Public-Works/SB854.html
Public Works Contractor (PWC) Registration		https://efiling.dir.ca.gov/PWCR/
Classifications and Minimum Rates	Labor	http://www.dir.ca.gov/OPRL/Pwd/

I. PURPOSE AND BACKGROUND

On September 25, 1997 the Imperial County Local Agency Formation Commission (LAFCO) approved the formation of a new County Service Area known as the Gateway of the Americas County Service Area (CSA), and designated the Imperial County Board of Supervisors as the conducting authority to continue the CSA formation process. The CSA is comprised of approximately 1,775 acres adjacent to the International Border with Mexico, and approximately six miles east of the City of Calexico.

The Gateway CSA was established to construct, operate and maintain various facilities in the Gateway of the Americas planning area, which was proposed as a master-planned commercial and industrial complex designed to capitalize on the economic benefits of the adjacent International Port of Entry. The purpose of the CSA was to provide an entity responsible for the management, construction and operation of the area including but not limited to, water and wastewater treatment facilities and related components, street lighting and maintenance of common areas.

On June 4, 2024, the County completed an updated assessment engineering process for the Gateway County Service Area Assessment District No. 2024-1 (Assessment District No. 2024-1), including preparation and review of an Engineer's report evaluating the annual Operations and Maintenance assessment. Proceedings were conducted in accordance with Proposition 218 and the Assessment Law, including the mailing of assessment ballots to record owners and a public hearing held on June 4, 2024. Following tabulation of the ballots and determination that no majority protest existed, the Board of Directors adopted the assessment and ordered formation of the District by Resolution No. 2024-65, Exhibit A.

Following completion of the assessment engineering process and Proposition 218 proceedings, the County is seeking financial consultation services to support the ongoing administration, financial analysis, and calculation of the annual Operations and Maintenance assessment for the Gateway of the Americas County Service Area.

The County of Imperial Department of Public Works is requesting proposals from qualified consultants to provide professional services for assistance with Assessment District No. 2024-1 special assessment. Qualified entities are invited to submit proposals in accordance with this request. These services will be conducted under a contract with the County of Imperial, hereinafter referred to as "County" and the contract entity is hereinafter referred to as "Consultant".

The contract will be regulated according to the provisions of all applicable federal, state and local laws and ordinances. This includes compliance with prevailing wage rates, where applicable, and their payment in accordance with California Labor Code Section 1775. The contract is subject to state contract nondiscrimination and compliance requirements pursuant to Government Code Section 12990.

The successful Consultant shall be awarded a five (5) year contract and shall calculate the special assessment, based on review of assessor parcel maps and building and planning information. The Consultant will provide the levy data to the Imperial County Auditor-Controller for inclusion in the annual property tax bills for the CSA. The length of the contract will become effective upon board approval for administration of services to begin for the 2026-2027 tax roll preparation.

Proposed Schedule of Events

Issue Request for Proposal	January 22, 2026
Final Date for Questions	February 6, 2026
Proposals Due	February 23, 2026
Consultant Selection	March/April 2026
County Awards Contract	April/ May 2026

II. SCOPE OF WORK

The successful Consultant will calculate the annual assessment using the methodology in the approved Engineers Report, Exhibit B. Consultant will provide the levy data to the Imperial County Auditor-Controller for inclusion in the annual property tax bills for property within Assessment District No. 2024-1, Exhibit C. The length of the contract will focus on fiscal years 2026-2027 through fiscal year 2030-2031. The scope of work is to perform the following tasks to assist the County in the preparation of the annual assessment:

Services and tasks to be provided by consultant include, but are not limited to:

1. Development and management of a database that includes all parcels within Assessment District No. 2024-1 and update as necessary each fiscal year, after review of Assessor Parcel Maps and current building and development information to determine lot mergers, subdivisions, and/or construction status. The database will include assessor parcel number, acreage, and calculated special benefits.
2. Annually calculate and apportion special benefits using the methodology in the approved Engineers Report.
3. Prepare an annual resolution for fiscal year approving annual levy and collection of assessments, see Exhibit D
4. Provide assessment levies to the Imperial County Auditor-Controller's office in compliance with all applicable provisions of California law, including but not limited to the California Government Code, and Imperial County Auditor-Controller policies and requirements.
5. Prepare direct bill statements and separately invoice parcels that cannot be collected via the County's property tax roll.
6. Act as the initial contact and provide consultant phone number and other relevant information for property owner inquiries
7. Communicate with the County Department of Public Works, the County Assessor's Office, and the County Auditor-Controller's Office, to obtain information as needed in the performance of these duties.

III. CONTRACT

A Sample Agreement and Insurance Requirements are attached as Exhibit E.

Financial Services for the Gateway County Service Area Assessment District No. 2024-1 Assessment will be completed for each fiscal year beginning fiscal year 2026-2027. Services must be 1. completed by the Consultant in compliance with California and Imperial County rules and regulations for inclusion in the property tax statements. Agreement for services will be for Fiscal Year 2026-2027 and will end for Fiscal Year 2030-2031, unless otherwise terminated as provided for in the agreement

Vendor shall obtain at its sole cost and expense such licenses, permits and approvals as may be required by law for the performance of the services required by the contract.

Subconsultants shall not be used for the services specified herein. The County seeks to do business directly with a financial consulting firm.

IV. RESPONSIBILITIES OF THE COUNTY

1. The County will provide management oversight, and conduct administrative arrangements.
2. The County will furnish all reasonably available records and information, including financial reports and budgets.
3. The County will pay an agreed upon amount normally within 30 days after receipt of an invoice.
4. The County will not provide dedicated workspace facilities, but upon request will provide a conference room for meetings with the Consultant.
5. The County reserves the right to perform any portion of the scope of work by County personnel or other consultants, should the County determine it would be in the best interest of the County to do so.

V. PROPOSAL CONTENT AND INFORMATION

Proposal should be typed, organized and concise, yet comprehensive.

A. General Requirements

1. Provide a cover letter.
2. State the interpretation of the work to be performed. State a positive commitment to perform the work in the required manner and time frame; include a basic summary; and demonstrate an understanding of the scope of work. Provide a statement that the offer is valid for at least a ninety (90) day period.
3. Provide the name(s) of the primary and/or alternate individuals authorized to respond to this RFP. Include titles, addresses, e-mail, and phone numbers.
4. The Consultant is representing itself as a qualified professional in this type of work; therefore, it is acceptable to submit recommendations and comments for consideration on format, process, schedule, and additional content. The County will consider comments and recommendations; however is not required to select any of the recommendations or comments.
5. Expensive bindings, colored displays, promotional materials, etc. are neither necessary nor desired. Emphasis should be concentrated on conformance to the RFP instructions, responsiveness to the RFP requirements, and on completeness and clarity of content.

B. Table of Contents

Include a table of contents with identification of each section and page number.

C. Summary of Qualifications and Experience

1. State whether the firm is local, regional, national or international.
2. Identify the owner(s) of the firm and legal status (sole proprietor, corporation, etc.)
3. Give the location of the office from which work is anticipated to be done and the number of employees of the company.
4. Identify the qualifications and résumés of all individuals who will be associated with this service. Include professional registrations and affiliations.
6. Summarize specific experience and qualifications for similar and related projects.
7. Provide the name, address, telephone number, and e-mail of a reference from at least two (2) Municipal and/or Government Agencies for which you have performed similar services.

D. Analysis of Effort/Methodology

1. Describe the approach for how the work will be performed. The proposal shall indicate any specific techniques or methodology to be utilized.
2. The proposal shall include a projected timeline with specific tasks envisioned for the project.
3. Indicate deliverables to be provided and when.
4. Indicate what participation, data and products will be requested from the County.

E. Cost and Fees

1. Develop costs and fees for the services requested. The fee proposal shall be a not to exceed fee based on anticipated fully burdened hourly rates for the work to be performed. Costs and fees are to be submitted within the proposal in a separate sealed envelope.
2. Consider the scope of work and prepare a lump sum fixed fee breakdown based on anticipated staff and hours. Costs should be organized for full time hourly rates. Such hourly rates should be fully burdened or loaded, including full compensation for all overhead and profit. Billing rates shall include provision for normal office costs, including but not limited to office rental, utilities, insurance, cell phone or radio, equipment, normal supplies and materials, and in-house reproduction services. No subcontractors shall be utilized without prior authorization of the County.
3. Insurance requirements noted in the sample agreement are based on County projections. Insurance requirements may be adjusted once the final cost and fee proposal are reviewed.

VI. EVALUATION OF PROPOSALS

Sample evaluation criteria for proposals are attached for your information (Exhibit D). The County will utilize a one-step selection process.

The proposals shall be evaluated by a selection committee, who will determine if proposal objectives are met. Once the proposals are reviewed and the qualifications considered, recommendations will then be submitted to the County Board of Supervisors for final selection.

The County reserves the right to select any consultant who is determined qualified and may not correlate to a number 1, number 2, or even number 3 originally ranked consultant. The County reserves the right to reject any and all proposals submitted and/or request additional information for clarification.

VI. QUESTIONS AND PROPOSAL SUBMISSION

This RFP is being posted on the Department's Projects Out to Bid webpage located at: <https://publicworks.imperialcounty.org/projects-out-to-bid/> and the County's PlanetBids portal located at: <https://vendors.planetbids.com/portal/64020/portal-home>. Prospective consultants must be registered with PlanetBids to access RFP documents and submit questions, proposals, and cost estimates. To register, please use the following link: <https://vendors.planetbids.com/portal/64020/portal-home>

Clarification desired by a respondent relating to definition or interpretation shall be requested using the PlanetBids Q&A section no later 4:00 P.M. on Friday, February 6, 2026.

Oral explanation or instructions shall not be considered binding on behalf of the County.

Any modifications to this solicitation will be issued by the County as a written addendum posted to the Projects Out to Bid webpage and County PlanetBids portal.

Proposals for this project must be submitted using the "Place Bid" button on the RFP's posting on PlanetBids no later than 4:00 P.M. on Monday, February 23, 2026.

The County will not consider proposals received after the specified time and date. An amendment is considered a new proposal and will not be accepted after the specified time and date.

This RFP does not commit the County of Imperial to award a contract or pay any costs associated with the preparation of a proposal. The County reserves the right to cancel, in part or in its entirety, this solicitation should this be in the best interest of the County.

EXHIBIT “A”

RESOLUTION NO. 2024-65

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GATEWAY COUNTY SERVICE AREA ASSESSMENT DISTRICT NO. 2024-1 (SERVICES ASSESSMENT DISTRICT), COUNTY OF IMPERIAL, STATE OF CALIFORNIA, DECLARING THE RESULTS OF THE GATEWAY COUNTY SERVICE AREA ASSESSMENT DISTRICT NO. 2024-1 (SERVICES ASSESSMENT DISTRICT) BALLOT PROCEEDING AND APPROVING CERTAIN ACTIONS

WHEREAS, the Board of Directors of the County of Imperial has, on April 9, 2024, adopted its Resolution No. 2024-50 (the "Resolution Initiating Proceedings") for the proposed "Gateway County Service Area Assessment District No. 2024-1 (Services Assessment District)" (the "District"), to which resolution reference is made for further particulars; and

WHEREAS, the Board of Directors of the County of Imperial has, on April 9, 2024, adopted its Resolution No. 2024-51 (the "Resolution of Intention"), to which resolution reference is made for further particulars; and

WHEREAS, notices of such hearing accompanied by assessment ballot materials were regularly mailed to each such record owner in the time, form and manner required by the Assessment Law, a full hearing has been given, and at this time all assessment ballots submitted pursuant to the Assessment Law have been tabulated by the tabulation official appointed by the Board of Directors (the "Tabulation Official"), pursuant to the terms and 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 "1982 Act"), Article XIIID of the Constitution of the State of California ("Article XIIID") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) ("Proposition 218" and, together with the 1982 Act and Article XIIID, the "Assessment Law"); and,

WHEREAS, the Tabulation Official has prepared and submitted to this legislative body a Certificate of Tabulation Official and Statement of Assessment Ballots Submitted (the "Certificate of the Tabulation Official"), a copy of which is attached as Exhibit A hereto and incorporated herein by this reference, which reflects the results of the tabulation of the assessment ballots; and

WHEREAS, the Board of Directors of the County of Imperial is now satisfied with the assessment and all matters contained in the Engineer's Report as submitted.

RESOLVED by the Board of Directors of the County of Imperial, and this Board of Directors does hereby find, order and determine as follows:

1. The Board of Directors hereby finds and declares that the foregoing recitals are true.
2. Assessment ballots were received by the Imperial County Clerk of the Board until the close of the Public Hearing conducted on June 4, 2024.
3. The canvass of the ballots cast in the District at the assessment ballot proceeding held on June 4, 2024 is hereby approved and confirmed.

4. Assessment ballots were mailed, as required by the Assessment Law, to the record owners of all properties proposed to be assessed within the District. The assessment ballots that were completed and received by the Imperial County Clerk of the Board, prior to the close of the Public Hearing, have been tabulated in accordance with the procedures established under the Assessment Law and the results of such tabulation have been submitted to this Board of Directors.
5. This Board of Directors hereby finds that the assessment ballots submitted in favor of the levy of assessments exceed the assessment ballots submitted in opposition to such levy as weighted by assessment amount in accordance with the Assessment Law. Therefore, no majority protest to the levy of assessments within the District has been found to exist.
6. The Board of Directors hereby orders the formation of the District.
7. The Imperial County Clerk of the Board is hereby directed to enter this Resolution on the minutes of the Board of Directors which shall constitute the official declaration of the result of such assessment ballot proceeding.
8. This Resolution shall become effective immediately upon its adoption.
9. The Imperial County Clerk of the Board shall certify the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the County of Imperial this 4th day of June, 2024, Imperial County, on the following roll call vote:

AYES:	Plancarte, M. Kelley, Hawk
NOES:	None
ABSENT:	Escobar, R. Kelley
ABSTAINED:	None



Luis A. Plancarte, Chairman
Imperial County Board of Supervisors

ATTEST:



Blanca Acosta,
Clerk of the Board of Supervisors

Exhibit A

Certificate of Tabulation Official
and
Statement of Assessment Ballots Submitted

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) ss.
GATEWAY COUNTY SERVICE AREA ASSESSMENT DISTRICT NO. 2024-1 (SERVICES ASSESSMENT DISTRICT))

The undersigned, the duly authorized tabulation official appointed by the Board of Directors of the County of Imperial, DOES HEREBY CERTIFY that pursuant to the provisions of Article XIID of the Constitution of the State of California and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following), I did tabulate the assessment ballots timely submitted in the assessment ballot proceedings pertaining to the Gateway County Service Area Assessment District No. 2024-1 (Services Assessment District).

I FURTHER CERTIFY that this Statement of Assessment Ballots Received shows the assessment ballots submitted in favor of the proposed assessment and the assessment ballots submitted in opposition to the proposed assessment, each total weighted according to the financial obligation of the affected properties for which the assessment ballots were submitted.

Total assessment ballots distributed	108
Total assessment ballots received	39
Assessment ballots received <u>in favor</u> of the proposed assessment:	23
Weighted value of assessment ballots received <u>in favor</u> of the proposed assessment	255,366.65
Assessment ballots received <u>in opposition</u> to the proposed assessment:	16
Weighted value of assessment ballots received <u>in opposition</u> to the proposed assessment	83,448.69

This certification is executed this 4th day of June, 2024 in El Centro, California.

By:

B. J. J. J.

Title:

Clerk of the Board

EXHIBIT “B”

COUNTY OF IMPERIAL

Engineer's Report For:

**Gateway County Service Area
Assessment District No. 2024-1
(Services Assessment District)**

Revised March, 2024

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

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1. INTRODUCTION

1.1 District History

Imperial County (the “County”) desires to fund the operation, maintenance and servicing of sewer system, water system, street lighting and common areas 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 Improvement Act of 1911, Division 7 of the California Streets and Highways Code (the “Act”). There is currently an assessment which was established in 1998 which will be discussed in greater detail below.

1.1.1 GATEWAY SPECIFIC PLAN

On August 26, 1997, the County Board of Supervisors (“BOS”) adopted Resolution No. 97-094 approving the Gateway of the Americas Specific Plan (“Specific Plan”). The Specific Plan identifies the “Backbone Infrastructure Systems” for the Specific Plan Area (“SPA”), which consists of shared infrastructure facilities that are necessary for commercial and industrial development. Such infrastructure facilities include a roadway system, water system, sewer system, and drainage system. The BOS intended to require every person who develops land within the SPA to contribute their fair share of the costs of the Backbone Infrastructure Systems. The SPA includes a total of 1,775 acres, with approximately 1,420 developable acres to be constructed in four phases over an estimated 30-year build-out period. The SPA is located within the County, north of the United-States/Mexico International Border, east of Cleverie Road, and west of Gunterman Road.

1.1.2 GATEWAY COUNTY SERVICE AREA

The BOS formed the Gateway County Service Area (“CSA”) in January of 1998 through Resolution No. 98-001. The objective of the CSA is to provide an entity responsible for the management, construction, and operation of the Backbone Infrastructure Systems in the SPA. Resolution No. 97-123, which had, in part, the intention of forming the CSA, expressly required that “an assessment sufficient to pay for all such services that are furnished on an extended basis will be annually levied on all taxable property within the [CSA]. The CSA will not, however, assess any parcel unless services are required and provided to that parcel, even though the parcel may be located within the territory of the CSA.” Per the Engineer’s Report prepared by Dick Jacob Associates in 2001, the boundary of the CSA coincided with the boundary of the SPA, consisting of a total of approximately 1,775 acres.

1.1.3 CURRENT STATE OF INITIAL BENEFIT AREA

Since the formation of the Subphase I Initial Benefit Area (“Initial Benefit Area”) in Fiscal Year 2001, the costs to operate and maintain the Improvements have increased beyond what can be financed through the original assessment and services within the Improvements have changed to further benefit the CSA. Furthermore, the development of property which benefits directly from the Improvements has expanded beyond the original boundary of the Initial Benefit Area. As such, the County has determined that to properly fund the ongoing maintenance, repairs, and replacement of the Improvements, it is necessary to pursue a new special assessment to replace the existing special assessment. The proposed assessment

district is the Gateway County Service Area Assessment District No. 2024-1 (Services Assessment District) (“District”).

1.2 Legislative Context

1.2.1 CHANGES IN COUNTY SERVICE AREA LAW

California Government Code Section 25210 et al (the “County Service Area Law”), authorizes the formation of County service areas that provide authorized services, such as water and sewer, to unincorporated areas of a County. The California Legislature passed the original County Service Area Law in 1953.¹ In the 55 years between 1953 and 2008, legislators amended County Service Area Law numerous times and even amended the California Constitution through the passage of various propositions, including Proposition 218.

In 2009, County Services Area Law, California Government Code Sections 25210 et al., the California Legislature passed new County Service Area Law, which varied from the previous in various ways, particularly in policy, power, procedures, and oversight.² Most notably, this bill repealed the existing County Service Area with the following eight detailed articles³:

- (1) General provisions, including legislative declarations and definitions;
- (2) Formation procedures, with local agency formation commission approval;
- (3) General powers, covering basic governance topics;
- (4) Services and facilities, listing 26 examples;
- (5) Finance, covering budgets, audits, and borrowing;
- (6) Revenues including special taxes, benefit assessments, and fees;
- (7) Capital financing, covering three types of bonds; and
- (8) Zones, allowing for localized financing and special services.

Therefore, since the formation of the CSA in 1998, County Service Area Law, and the policies, powers, procedures, and oversights within, have changed significantly. Specifically, the available revenue tools have been redefined to include specific fees, taxes, and assessments where the prior law was more general in nature and conflicted with other provisions such as Proposition 218.

1.2.2 CALIFORNIA CONSTITUTION AND PROPOSITION 218

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 on agencies for 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.”

¹ *Serving the Public Interest: A Legislative History of SB 1458 and the “County Service Area Law”*. (2008, October). Retrieved March 01, 2021, from <https://www.lawinsider.com/documents/j79Q00rqBn7>

² *SB-1458 Local Government: The County Service Area Law, 06/17/08 – Senate Floor Analysis*, https://leginfo.ca.gov/faces/billAnalysisClient.xhtml?bill_id=200720080SB1458

³ *Government Code Article 1, Section 25210 et seq*

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 assessment and public hearing to property owners, holding a public hearing, and providing for a protest ballot proceeding.

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.

1.3.1 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.”*

1.3.2 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.”*

1.3.3 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.”*

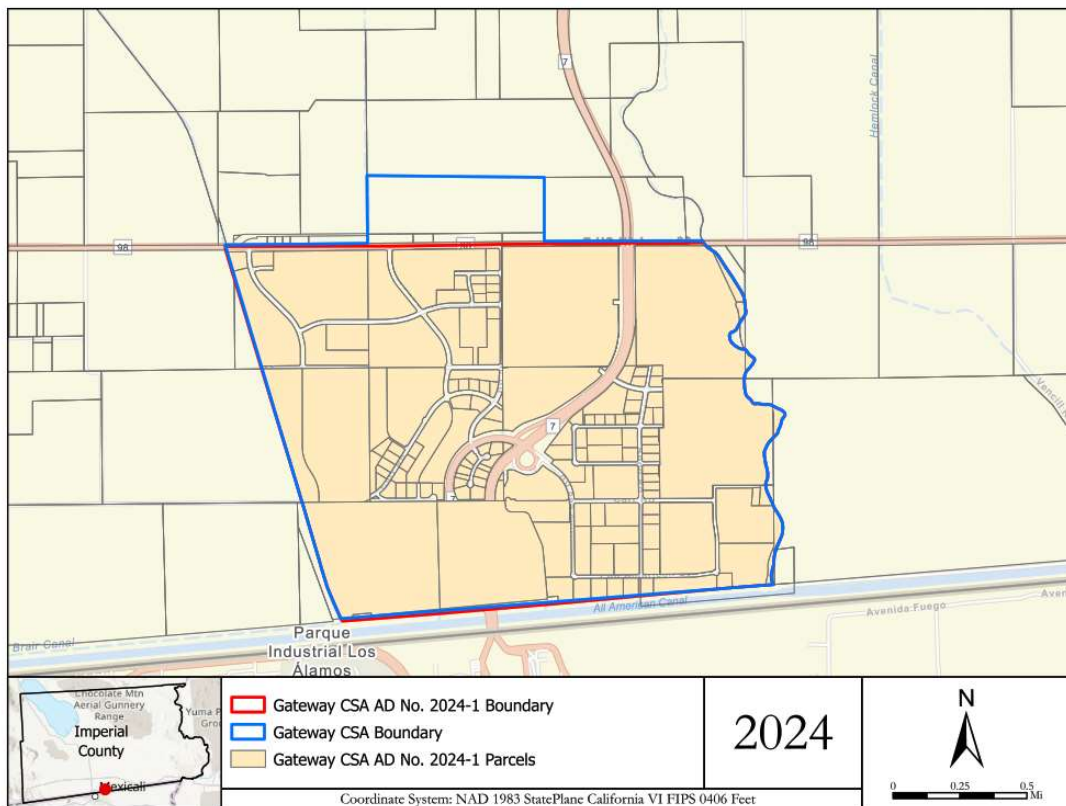
The Court in *Tiburon* went on to say that a formula assigning equal weight to different special benefits *“may be a legally justifiable approach to measuring and apportioning special benefits, [but] it is not necessarily the only valid approach. Whichever approach is taken to measuring and apportioning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

2. IMPROVEMENTS

The County wishes to fund the following Improvements:

- Water System Maintenance
- Sewer System Maintenance
- Street Lighting Operation and Maintenance
- Common Area Maintenance

The maintenance, operation and servicing activities listed above are collectively referred to as the “Improvements.” The boundary of the District is the same as the boundary of the Gateway County Service Area, with the exception of the north boundary, which is south of State Highway Route 98. A general illustration of the location of the Improvements is shown below and the Assessment Diagram can be found in Section 8.



For illustration purposes only, not an official map.

2.1 Water System

The Improvements include the maintenance, operation, and servicing of a water treatment plant within the District, which consists of modular units that can be expanded up to the ultimate plant capacity of 1.0 million gallons per day (MGD). The treated water is stored in two tanks: a 500,000-gallon bolted steel tank and a 1,000,000-gallon welded tank. From these tanks, the water is then pumped into the distribution system by an 1,800-gallon per minute four-pump station. The operating pressure for the system is 80-85 pounds per square inch (psi).

2.2 Sewer System

The Improvements include the maintenance, operation, and servicing of a wastewater treatment plant within the District, which consists of two lined lagoons, four unlined evaporation/percolation ponds, and three lift stations, all connected with 12-inch pipes. Current facilities have a design capacity of 200,000 gallons per day.

2.3 Street Lighting

The Improvements include the maintenance, operation, and servicing of street lighting throughout the District. There are currently 128 street lights within the District of which 86 are financed by the District. Future development will increase the total number of street lights.

2.4 Common Areas

The Improvements include the maintenance, operation, and servicing of landscaped medians along Maggio Boulevard and Menvielle Road and storm water detention basins and storm drains appurtenances tied to the drainage system within the common areas of the District.

2.5 Capital Improvement Plan

The water and sewer system improvements within the District are currently in a state of disrepair and are urgently in need of repairs. As such, the County wishes to fund a capital improvement plan (“CIP”) that will fund anticipated capital replacements.

2.6 Overhead

In addition to the direct costs of maintaining the improvements mentioned above, the County will incur costs for staff time and expenses related to the management and maintenance of the improvements within the District. Staff time includes oversight and coordination of both County and contractor-provided services, annual tax roll preparation, and addressing property owner questions and concerns. These activities are directly related to the improvements, and without them, the improvements could not be efficiently or properly maintained on an ongoing basis.

3. BENEFITS

The Improvements will confer special benefits upon certain parcels within the District. The special benefits are summarized in the table below:

TABLE 1. SPECIAL BENEFITS

Improvement	Benefit(s)
Water System Maintenance	Improved Safety Improved Usability Economic Benefit
Sewer System Maintenance	Improved Safety Improved Usability Economic Benefit
Street Lighting Operation and Maintenance	Improved Safety Improved Accessibility
Common Area Maintenance	Improved Safety Improved Functionality

The special benefits to be conferred by the Improvements are detailed below.

3.1 Water System

3.1.1 IMPROVED SAFETY, USABILITY, AND ECONOMIC BENEFIT

The water system improvements will confer safety benefits to parcels throughout the District. As noted in a report titled *Benefits of Investing in Water and Sanitation: An OECD Perspective (2011) (OECD Report)*⁴ “an adequate and dependable source of water is...linked to a reduction of water-borne diseases such as ... diarrhea, malaria or dengue fever”, and “reduces health risks”. The water system improvements will ensure that the water treatment system can provide property owners an adequate supply of safe, usable water. Therefore, the water system improvements will confer safety benefits.

The water system improvements will confer usability benefits to parcels throughout the District. Various reports emphasize the importance of water for sustaining human life and activity. One such report by the Centre for Environmental Strategy states “water is essential for life and...most activities of human society”, and “all societies require water...for basic survival”⁵. Another report, the OECD Report, states, “an adequate and dependable source of water is needed to sustain human life...and the integrity of ecosystems.” A report by the Value of Water Campaign entitled *The Economic Benefits of Investing in Water Infrastructure (2017) (Water Campaign Report)*⁶ states, “water is essential to all aspects of life”. It is reasonable to conclude that a parcel’s usability, whether for residential or nonresidential use, is directly related to its ability to support human life and activity. Therefore, the water system improvements will confer usability benefits.

⁴ “Benefits of Investing in Water and Sanitation: An OECD Perspective”, 2011

⁵ “A Re-assessment of Indicators of National Water Scarcity”, 2008

⁶ “The Economic Benefits of Investing in Water Infrastructure”, 2017

The water system improvements will confer economic benefits to parcels throughout the District. The OECD Report notes that *“an adequate and dependable source of water is needed to...sustain future economic development”* while simultaneously being *“a key driver for economic growth”*. The same report notes that access to clean water *“frees-up time for...productive activities”* and *“increases the productivity of the labor force”*, which translates to economic gains for residents, businesses, and communities. The Water Campaign Report notes that *“the value of safe provision, delivery, and treatment of water to customers results in significant avoided costs for businesses that would otherwise have to provide their own water supplies.”* Therefore, the water system improvements will confer economic benefits.

3.2 Sewer System

3.2.1 IMPROVED SAFETY, USABILITY, AND ECONOMIC BENEFIT

The sewer system improvements will confer safety benefits to parcels throughout the District. According to research conducted by the University of Minnesota Extension⁷, *“improperly treated sewage can be the culprit behind the spread of hepatitis, dysentery, and other diseases resulting from pathogens in drinking water, while also compromising the purity of lakes and streams.”* The OECD Report notes that sewer treatment systems *“generate significant benefits for public health”*. Proper funding of the District Sewer System will ensure wastewater is conveyed off-site to a centralized treatment facility. Therefore, the sewer system improvements will confer safety benefits.

The sewer system improvements will confer usability benefits to parcels throughout the District. Various reports emphasize the importance of sewer systems for sustaining human life and activity. The OECD Report states, *“safe disposal of wastewaters (provides) benefits for the environment (e.g., functioning of ecosystems, biodiversity)”*, an environment ultimately used and enjoyed by property owners and the public at large. Sewer systems unable to meet the demands of their community may result in severe disruptions in water and sewer services to residents, businesses, and agricultural operations, as seen in areas like Toledo, Ohio⁸, Flint, Michigan⁹, and Long Island, New York¹⁰. It is reasonable to conclude that a well-functioning, properly funded sewer system is vital for the usability of residential and non-residential properties. Therefore, the sewer system improvements will confer usability benefits.

The sewer system improvements will confer economic benefits to parcels throughout the District. The OECD Report notes that effective water treatment systems *“can have a substantial impact on the economy as a whole”*. The same report goes on to say that adequate sanitation systems are a *“key driver for economic growth (including investments by firms that are reliant on sustainable...sanitation services for their production processes and their workers)”*. Therefore, the sewer system improvements will confer economic benefits.

⁷ “Sewer or Septic?: When It Comes to Sewage, Most People Prefer to Share the Burden.”, 2010

⁸ “Toledo Water Crisis • NEIWPCC.”, 2020

⁹ “Flint Water Crisis: Everything You Need to Know.”, 2018

¹⁰ “Dead Rivers, Closed Beaches!: A Water Crisis on Long Island.”, 2017

3.3 Street Lighting

3.3.1 IMPROVED SAFETY AND ACCESSIBILITY

The street lighting improvements will confer safety benefits to parcels throughout the District. This benefit extends to property, as adequate lighting has been proven to decrease vandalism and other property-related crime. Additionally, as noted in one report, *“Published studies having different methodologies tend to converge on an overall average reported 20% to 30% reduction in nighttime crash risk from lighting”*¹¹. The same report also states, *“... lighting has a positive effect on reducing crime”*. Therefore, the street lighting improvements will confer safety benefits.

The street lighting improvements will also provide improved accessibility benefits to certain parcels where the access route requires the use of street lighting. Improving the accessibility of a parcel through proper street lighting can improve property utilization through increased visibility of roads leading to and containing entry and exit points to property. Additionally, street lighting improvements will help improve access for emergency response vehicles, which will increase the efficiency and timely response of emergency response personnel when called upon to tend to emergencies in the District. Therefore, the street lighting improvements will confer accessibility benefits.

3.4 Common Area

3.4.1 IMPROVED SAFETY AND FUNCTIONALITY

The ongoing maintenance of the District common area will confer safety benefits. One type of maintenance consistently performed is routine inspections and cleaning of the District's storm drain and storm drain appurtenances to prevent flooding. Removing debris prevents the storm drain system from clogging and causing flooding within District roadways. Hydroplaning can occur at speeds as low as 35 miles per hour, triggered by even a small amount of water on the roadway¹². Further flooded roadways can cause damage to surrounding infrastructure (e.g. roadways, sidewalks, landscaping, and buildings). The removal of water from roads within the District improves driving conditions. Therefore, the common area improvements will confer safety benefits.

The ongoing landscape maintenance of the District's common area will confer functionality benefits. Debris removal from the storm drainage system increases functionality of District roads, particularly when roads are entirely flooded. The removal of debris and vegetation in and around the District's stormwater retention basins will ensure their continued functionality. As noted in an article drafted by the Pennsylvania Environmental Council, *“Excessive accumulation of sediment and other eroded debris can rapidly clog basin inlet and outlet structures and contribute to basin failure”*¹³. The same article goes on to say, *“To maintain...capacity and function, a basin should be kept free of excessive debris, litter, and sediment”*. Therefore, it is reasonable to conclude that the common area improvements will confer functionality benefits.

¹¹ "Review of the Safety Benefits and Other Effects of Roadway Lighting.", 2009

¹² <https://highways.dot.gov/safety/local-rural/maintenance-drainage-features-safety/ii-how-storm-run-affects-roadway-safety>

¹³ "Maintaining Stormwater Basins on Your Property – Fall 2008", 2008.

4. SPECIAL BENEFIT DISTRIBUTION

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from the Improvements. The Improvements and the associated costs have been carefully reviewed and have been identified and allocated based on a benefit rationale and calculations that proportionately allocate the net cost of only those Improvements determined to be of special benefit to properties within the District. The Improvements within the District and the associated costs have been identified as either general benefit (not assessed) or special benefit. This section describes the assignment of special benefit to each parcel.

4.1 Parcel Characteristics

The following parcel characteristics are used to determine each parcel's proportionate special benefit:

- Lot square footage
- Building square footage
- Land use

Differing levels of benefit can largely be attributed to differences in parcel size, building size, and land use. It is believed parcels of the same use will experience different degrees of special benefit in relation to differences in their lot size and building size. For example, a parcel with a larger building will experience greater special benefit than a parcel with a smaller building. Accordingly, as lot size and building size increase, parcels are considered to receive proportionately greater special benefit. Therefore, these parcel characteristics are deemed appropriate factors for determining proportional special benefit.

To relate differing parcel characteristics to one another, a relative factor is determined for each.

4.1.1 LOT FACTOR

Each parcel's lot size was divided by the District's average lot size to determine a Lot Factor.

$$\frac{\text{Parcel's Lot Sq Ft}}{\text{District's Average Lot Sq Ft 257,083}} = \text{Parcel's Lot Factor}$$

4.1.2 BUILDING FACTOR

Each parcel's building size was divided by the District's average building size to determine a Building Factor.

$$\frac{\text{Parcel's Building Sq Ft}}{\text{District's Average Building Sq Ft 55,412}} = \text{Parcel's Building Factor}$$

4.2 Land Use

In addition to lot size and building size, a parcel's land use will also affect the special benefits received. Following the calculation of each parcel's characteristic factors in Section 4.1 above, Land Use Benefit Points were assigned. These benefit points correspond to the special benefits described in the Benefits section of this report.

Each parcel within the 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. Not all land use classifications below are currently within the District.

Agricultural Property consists of parcels used for agricultural activities, such as the production of crops, fruits, vegetables, livestock, poultry, milk and eggs.

Commercial/Industrial Property consists of parcels used for commercial, for-profit or non-profit purposes including, but not limited to, retail, restaurants, commercial garages, theatres, resorts, hotels, and privately-owned pay-to-use parking lots and structures.

Final Map Property consists of parcels in which a final map has been approved by the County pursuant to the Subdivision Map Act that creates individual lots on which a building permit can be issued for construction.

Government Facility Property consists of parcels used by/for government or special government purposes including police and fire stations, public schools, libraries, detention facilities, and other government administration buildings.

No Benefit Property consists of parcels deemed to receive no benefit from the improvements and are therefore non-assessable. These parcels include, but are not limited to conservation easements, restricted use parcels, right of ways, roads, water treatment parcels, sewer treatment parcels and parcels which are the Improvements themselves.

Residential Property consists of parcels that have stand-alone residential dwelling units with their own lots intended for one family.

Undeveloped Property consists of parcels with no structure value.

Utility – Cell Tower Property consists of parcels with utility towers, communications lines, and other apparatus related to the operation of cell towers.

There are currently a total of 226 parcels in the District. 208 parcels have been identified as assessable parcels and there are 18 parcels in the District deemed to receive no benefit from the Improvements and are therefore non-assessable. There are also currently 29 parcels identified by the County of Imperial as being shared possessory interest, which refers to the legal right an individual or entity has in a property. The ownership interest has been spread equally across the three shared interest parcels on each land parcel.

4.2.1 APPORTIONING SPECIAL BENEFITS

Water System: The Safety and Usability Benefits conferred by the Water System Improvements are universal benefits for most land use classifications. However, it is recognized that those land use classifications currently connected to the water system will experience greater benefits than land use classifications not yet connected to the water system. Therefore, benefit points assigned to land uses not yet connected to the water system are reduced by 50%. Undeveloped, Final Map and Agricultural property are assigned reduced Safety & Usability Benefits because these properties have the potential to connect to the Water System Improvements in the future, but can only fully benefit from the Water System Improvements if and when they do so. Currently, Agricultural property receives water directly from the Imperial Irrigation District. Utility – Cell Tower property does not require connection to the Water System,

as such, no Benefits are assigned to it. Final Map parcels are assigned reduced Safety & Usability Benefits because these properties have the ability to connect at any time. No Benefit parcels are assigned no Benefits due to them not requiring a connection to the Water System (e.g., road and sliver parcels) or due to being part of the systems the District's assessment seeks to provide operation and maintenance funding for. Commercial/Industrial property is assigned Economic Benefit due to this property type being partially dependent on the Water System to successfully carry out economic activities within the District. Undeveloped and Agricultural property is assigned a reduced Economic Benefit due to these parcels having the potential to develop into Commercial/Industrial property which would be dependent on the Water System to successfully carry out economic activities within the District. Final Map property is assigned a reduced Economic Benefit due to these parcels having received final map status and therefore, are likely to connect to the Water System to successfully carry out any economic activities within the District.

Sewer System: The Safety and Usability Benefits conferred by the Sewer System Improvements are universal benefits for most land use classifications. However, it is recognized that those land use classifications currently connected to the sewer system will experience greater benefits than land use classifications not yet connected to the sewer system. Therefore, benefit points assigned to land uses not yet connected to the water system are reduced by 50%. Undeveloped, Final Map and Agricultural property are assigned reduced Safety & Usability Benefits because these properties have the potential to connect to the Sewer System Improvements in the future but can only fully benefit from the Sewer System Improvements if they do so. Utility – Cell Tower property does not require connection to the Sewer System, as such, no Benefits are assigned to it. Final Map parcels are assigned reduced Safety & Usability Benefits because these properties have the ability to connect at any time. No Benefit parcels are assigned no Benefits due to them not requiring a connection to the Sewer System (e.g., road and sliver parcels) or due to being part of the systems the District's assessment seeks to provide operation and maintenance funding for. Commercial/Industrial property is assigned Economic Benefit due to this property type being partially dependent on the Sewer System to successfully carry out economic activities within the District. Undeveloped and Agricultural property is assigned a reduced Economic Benefit due to these parcels having the potential to develop into Commercial/Industrial property which would be dependent on the Sewer System to successfully carry out economic activities within the District. Final Map property is assigned a reduced Economic Benefit due to these parcels having received final map status and therefore, are likely to connect to the Water System to successfully carry out any economic activities within the District.

Streetlighting: Generally, Safety and Access are universal benefits for most land use classifications. Undeveloped property only receives reduced Access Benefits because streetlighting is deemed to provide Safety Benefits only to developed property. Agricultural and Utility - Cell Tower property, like Undeveloped and Final Map property, is assigned reduced Benefit Points to account for a lower likelihood of this property being accessed at night when streetlights are most beneficial. No Benefit parcels (e.g., road and sliver parcels) or parcels which are part of the systems the District's assessment seeks to provide operation and maintenance funding for are deemed to receive no benefit from the Streetlighting improvements and are thus assigned no Benefits.

Common Area: The Safety Benefit and Functionality Benefit is conferred upon all land use classifications whose owners, residents, employees, or visitors will receive special benefit from the Common Area improvements. Undeveloped, Agricultural, Final Map and Utility - Cell Tower property is assigned a reduced Safety Benefit due to being irregularly frequented property. These same property types are assigned a full Functionality Benefit because the proper functioning of the District's roads and stormwater retention basins benefits all assessable parcels, regardless of development status or land use classification.

4.2.2 LAND USE BENEFIT POINTS

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

TABLE 2. LAND USE BENEFIT POINTS BY LAND USE CLASSIFICATION

Land Use Classification	Water System			Sewer System			Streetlighting		Common Area	
	Safety	Usability	Economic	Safety	Usability	Economic	Safety	Access	Safety	Functionality
Residential (connected water & sewer)	1	1	0	1	1	0	1	1	1	1
Commercial/Industrial	0.5	0.5	0.5	0.5	0.5	0.5	1	1	1	1
Commercial/Industrial (connected sewer only)	0.5	0.5	0.5	1	1	1	1	1	1	1
Commercial/Industrial (connected water only)	1	1	1	0.5	0.5	0.5	1	1	1	1
Commercial/Industrial (connected water & sewer)	1	1	1	1	1	1	1	1	1	1
Undeveloped	0.1	0.1	0.1	0.1	0.1	0.1	0	0.1	0.1	1
Agricultural	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1
Final Map Property	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	1
Government Facility	0.5	0.5	0	0.5	0.5	0	1	1	1	1
Government Facility (connected water only)	1	1	1	0.5	0.5	0.5	1	1	1	1
Government Facility (connected sewer only)	0.5	0.5	0.5	1	1	1	1	1	1	1
Government Facility (connected water & sewer)	1	1	0	1	1	0	1	1	1	1
Utility - Cell Tower	0	0	0	0	0	0	0.1	0.1	0.1	1
No Benefit	0	0	0	0	0	0	0	0	0	0

4.2.3 LAND USE FACTOR

The Land Use Factor assignments per Improvement for each land use classification are shown in the following table. These values are a sum of the values presented in Table 2 above.

TABLE 3. LAND USE FACTOR PER IMPROVEMENT TYPE BY LAND USE CLASSIFICATION

Land Use Classification	Total Water System Land Use Factor	Total Sewer System Land Use Factor	Total Streetlighting Land Use Factor	Total Common Area Land Use Factor
Residential (connected water & sewer)	2	2	2	2
Commercial/Industrial	1.5	1.5	2	2
Commercial/Industrial (connected sewer only)	1.5	3	2	2
Commercial/Industrial (connected water only)	3	1.5	2	2

Land Use Classification	Total Water System Land Use Factor	Total Sewer System Land Use Factor	Total Streetlighting Land Use Factor	Total Common Area Land Use Factor
Commercial/Industrial (connected water & sewer)	3	3	2	2
Undeveloped	0.3	0.3	0.1	1.1
Agricultural	0.3	0.3	0.2	1.1
Final Map Property	0.5	0.5	0.4	1.2
Government Facility	1	1	2	2
Government Facility (connected water only)	3	1.5	2	2
Government Facility (connected sewer only)	1.5	3	2	2
Government Facility (connected)	2	2	2	2
Utility - Cell Tower	0	0	0.2	1.1
No Benefit	0	0	0	0
Totals:	19.6	19.6	18.9	22.5

4.3 Total Special Benefit Points

The calculation of Total Special Benefit Points for each parcel takes into account each component analyzed and described above, parcel characteristics and land use classification. The formula for determining each parcel's Total Special Benefit Points is as follows:

Water System Special Benefit Points: The following formula shows the total Water System Special Benefit Points calculation for each parcel within the District.

$$\left(\begin{array}{c} \text{Parcel's Lot Factor} + \\ \text{Parcel's Building Factor} \end{array} \right) \times \text{Parcel's Water System Land Use Factor} = \text{Parcel's Total Water System Special Benefit Points}$$

Sewer System Special Benefit Points: The following formula shows the total Sewer System Special Benefit Points calculation for each parcel within the District.

$$\left(\begin{array}{c} \text{Parcel's Lot Factor} + \\ \text{Parcel's Building Factor} \end{array} \right) \times \text{Parcel's Sewer System Land Use Factor} = \text{Parcel's Total Sewer System Special Benefit Points}$$

Streetlighting Special Benefit Points: The following formula shows the total Streetlighting Special Benefit Points calculation for each parcel within the District.

$$\left(\begin{array}{c} \text{Parcel's Lot Factor} + \\ \text{Parcel's Building Factor} \end{array} \right) \times \text{Parcel's Streetlighting Land Use Factor} = \text{Parcel's Total Streetlighting Special Benefit Points}$$

Common Area Special Benefit Points: The following formula shows the total Common Area Special Benefit Points calculation for each parcel within the District.

$$\left(\frac{\text{Parcel's Lot Factor} + \text{Parcel's Building Factor}}{\text{Parcel's Building Factor}} \right) \times \frac{\text{Parcel's Common Area}}{\text{Land Use Factor}} = \text{Parcel's Total Common Area Special Benefit Points}$$

The individual component benefit points by Improvement type were then summed for each parcel to determine the Total Benefit Points. The Total Benefit Points for the District are 1,094.95, broken down by Improvement type in Table 15. The Total District Benefit Points were used to determine the proposed assessment amounts on each parcel.

5. 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 resulting from the Improvements must be separated and quantified. This section describes the process used to separate and quantify the general benefits.

5.1 General Benefit

5.1.1 DISTRICT ANNUAL AVERAGE DAILY TRAFFIC (AADT)

Traffic volume is one factor used to help determine special benefits accruing to the District as opposed to benefits received by the public at large. Due to the District being located near a Port of Entry along the United-States/Mexico International Border, there will invariably be vehicles passing through the District on State Highway Route 98 with no intention of stopping at or utilizing any of the residences, businesses, or facilities in the District. To separate the benefits received from the general public and the property within the District, traffic counts for the section of State Highway Route 98 between Barbara Worth Road and Vencill Road were obtained from the Caltrans Traffic Census Program to determine the level of passthrough traffic that occurs in the District. Traffic running on State Route 7 was not considered in this portion of the analysis, as it can be reasonably assumed that traffic running on this highway will stop to utilize one of the residences, businesses, or facilities in the District, with a majority of vehicles stopping or slowing for passage through the United States/Mexico International Border.

According to the most recent Annual Average Daily Traffic (AADT) data obtained from Caltrans¹⁴, reviewing the road ahead and road back AADT for vehicles traveling through the District west to east on State Highway Route 98 at the Barbara Worth Road intersection was 7,900 and 11,900 respectively. Of these vehicles, approximately 3,000 continued through and outside of the District, passing the Vencill Road intersection. These trips are classified as General Benefit Trips, while the difference between the average daily number of vehicles entering the District and the average daily number of vehicles passing through the District is classified as Special Benefit Trips. The District's General Benefit Trips and Special Benefit Trips as a percentage of average daily vehicles entering the District are shown below, resulting in an average general benefit trip percentage of 31.49%.

TABLE 4. AVERAGE GENERAL BENEFIT TRIP PERCENTAGE

Description	2021 Road Ahead AADT	2021 Road Back AADT	Average General Benefit Trip % ⁽²⁾
Average Daily Vehicles Entering District ⁽¹⁾	7,900	11,900	
Average Daily Passthrough Traffic ⁽³⁾	2,950	3,050	
Special Benefit Trip Percentage ⁽⁴⁾	62.66%	74.37%	
General Benefit Trip Percentage ⁽⁵⁾	37.34%	25.63%	31.49%

(1) Vehicles entering District through the western portion of State Highway Route 98.

¹⁴ California, State of. "Traffic Census Program." *Traffic Census Program* | Caltrans, CalTrans, 2021, dot.ca.gov/programs/traffic-operations/census

- (2) Equal to the Average of the General Benefit Trip Percentages for the Road Ahead AADT and Road Back AADT Percentages.
- (3) Vehicles exiting District through the eastern portion State Highway Route 98.
- (4) Equal to (Avg. Daily Vehicles Entering District - Avg. Daily Passthrough Traffic) / (Avg. Daily Vehicles entering District).
- (5) Equal to (100% - Special Benefit Trip Percentage).

5.2 Analysis by Improvement

The subsections below provide a detailed analysis of general benefits for each classification of improvement.

5.2.1 WATER SYSTEM AND SEWER SYSTEM GENERAL BENEFITS

It is reasonable to presume that diseases originating within the District borne from improperly treated water or sewer have a high likelihood of impacting individuals residing outside of the District's boundaries. However, from a visual inspection of the District, the Alamo River runs along the eastern boundary, the United States/Mexico International Border is to the south of the District boundary, Ash Canal runs along the western boundary, and Highway Route 98 to the north of the boundary. Therefore, one would conclude the purpose of the Water System and Sewer System Improvements is exclusively intended for the benefit of the properties within the District.

Due to the location of the District, however, there will invariably be vehicles and pedestrians passing through the District to the United States/Mexico International Border and simply stopping to utilize water or sewer services via one of the properties in the District. As such, Safety Benefits conferred to parcels within the District by the Water System and Sewer System produce some level of general benefit. The Safety Benefit is primarily conferred through the consumption of water and use of sewer facilities made possible through the Water System and Sewer System Improvements, respectively. As a result, a conservative estimate of 2% general benefit is attributable to the Water System and Sewer System Improvements, respectively. The table below summarizes the separation of special and general benefits related to the Water System and Sewer System Improvements.

TABLE 5. SPECIAL AND GENERAL BENEFITS FOR THE WATER AND SEWER SYSTEM IMPROVEMENTS

Description	Value
Water System General Benefit Ratio	2%
Sewer System General Benefit Ratio	2%
General Benefit Ratio	4.00%
Special Benefit Ratio	96.00%

This calculation results in approximately 4.00% of general benefit attributable to the Water System and Sewer System Improvements.

5.2.2 STREETLIGHTING GENERAL BENEFITS

The Safety and Accessibility benefits conferred to parcels within the District by the Streetlighting Improvements will provide some level of general benefit to vehicles, passengers, and pedestrians passing

through the District. To attempt to quantify the general benefit produced by the Streetlight Improvements, the General Benefit Trip Percentage calculated in Section 5.1.1 is considered. This percentage is reduced by 60% to account for the fact that a majority of the District's streetlights are located farther from State Highway Route 98 in the southern half of the District. The following table summarizes the separation of special and general benefits related to the Streetlighting Improvements.

TABLE 6. SPECIAL AND GENERAL BENEFITS FOR THE STREETLIGHTING IMPROVEMENTS

Description	Value
General Benefit Trip Percentage ⁽¹⁾	31.49%
Reduction Factor	60%
General Benefit Ratio ⁽²⁾	12.59%
Special Benefit Ratio	87.41%

(1) Calculated in Table 4 above.

(2) Equal to (General Benefit Trip Percentage) * 40%.

This calculation results in approximately 12.59% of general benefit attributable to the Streetlighting Improvements.

5.2.3 COMMON AREA GENERAL BENEFITS

The Safety Benefit and Functionality Benefit conferred to parcels within the District by the Common Area Improvements will provide some level of general benefit to vehicles and pedestrians passing through the District. To attempt to quantify the general benefit produced by the Common Area Improvements, the General Benefit Trip Percentage calculated in Section 5.1.1 is considered. This percentage is reduced by 75% to account for the passthrough trips on State Highway Route 98, which is not provided sand removal services through the District and thus does not provide drivers Safety or Functionality Benefits in the manner described in Section 4 of this report. The following table summarizes the separation of special and general benefits related to the Common Area Improvements.

TABLE 7. SPECIAL AND GENERAL BENEFITS FOR THE COMMON AREA IMPROVEMENTS

Description	Value
General Benefit Trip Percentage ⁽¹⁾	31.49%
Reduction Factor	75%
General Benefit Ratio ⁽²⁾	7.87%
Special Benefit Ratio	92.13%

(1) Calculated in Table 4 above.

(2) Equal to (General Benefit Trip Percentage) * 25%.

This calculation results in approximately 7.87% of general benefit attributable to the Common Area Improvements.

5.3 General Benefit by Improvement

The table below is a summary of the percentage of General Benefit to be conferred by each Improvement.

TABLE 8. SUMMARY OF GENERAL BENEFITS BY IMPROVEMENT

Improvement	General Benefit %
Water System	2.00%
Sewer System	2.00%
Streetlighting	12.59%
Common Area	7.87%

6. BUDGET

The following tables summarize the estimated annual costs to fund each Improvement type for Fiscal Year 2024/25. It should be noted the County completed a Water and Wastewater Rate Study in 2021. Despite the water and wastewater rate increases, there is still insufficient connectivity to the water and wastewater treatment system which does not provide adequate revenue to support either water or wastewater maintenance activities without supplemental financial assistance. Therefore, the maintenance activities to be funded by this assessment are not being covered by the new water and wastewater rates. Additionally, the Water and Wastewater Study did not include CIP reserves, however the study recommends both CIP and Operations and Maintenance (O&M) reserves. Therefore, CIP and O&M reserves have been included in the budget.

6.1 Water System Maintenance Budget

The general benefit, which is the percentage of the Water System Improvement costs excluding allocated Administration Costs that must be funded through sources other than assessments, is 2.00% of the Water System Improvement costs. The special benefit, which is the percentage of the Water System Improvement costs that may be funded by assessments, is 98.00%.

TABLE 9. WATER SYSTEM MAINTENANCE BUDGET

Description	Fiscal Year 2024/25 Budget
Water System Maintenance	\$195,360.00
CIP Reserves ⁽¹⁾	88,621.50
O&M Reserves ⁽²⁾	48,840.00
Less: General Benefit	(6,656.43)
Administration ⁽³⁾	39,190.10
Total Water System Costs to be Assessed	\$365,355.17

(1) 3 months of Water System CIP costs.

(2) 3 months of Water System maintenance costs. The Advisory Committee asked to assess 1 years' worth of O&M as reserves. It is expected the assessment will achieve this over a period of 4 years.

(3) Allocated based on proportion of the Total Cost Estimate Budget attributable to the Water System costs.

6.2 Sewer System Maintenance Budget

The general benefit, which is the percentage of the Sewer System Improvement costs excluding allocated Administration Costs that must be funded through sources other than assessments is 2.00% of the Sewer System Improvement costs. The special benefit, which is the percentage of the Sewer System Improvement costs that may be funded by assessments, is 98.00%.

TABLE 10. SEWER SYSTEM MAINTENANCE BUDGET

Description	Fiscal Year 2024/25 Budget
Sewer System	\$127,227.00
CIP Reserves ⁽¹⁾	62,412.50
O&M Reserves ⁽²⁾	31,806.75
Less: General Benefit	(4,428.93)
Administration ⁽³⁾	25,522.31
Total Sewer System Costs to be Assessed	\$242,539.64

(1) 3 months of Sewer System CIP costs.

(2) 3 months of Sewer System maintenance costs. The Advisory Committee asked to assess 1 years' worth of O&M as reserves. It is expected the assessment will achieve this over a period of 4 years.

(3) Allocated based on proportion of the Total Cost Estimate Budget attributable to the Sewer System costs.

6.3 Streetlighting Operation and Maintenance Budget

The general benefit, which is the percentage of the Streetlighting Improvement costs excluding allocated Administration Costs that must be funded through sources other than assessments is 12.59% of the Streetlighting Improvement costs. The special benefit, which is the percentage of the Streetlighting Improvement costs that may be funded by assessments, is 87.41%.

TABLE 11. STREETLIGHTING OPERATION AND MAINTENANCE BUDGET

Description	Fiscal Year 2024/25 Budget
Streetlighting Operation and Maintenance	\$22,347.00
CIP Reserves ⁽¹⁾	556.75
O&M Reserves ⁽²⁾	5,586.75
Less: General Benefit	(3,588.21)
Administration ⁽³⁾	4,482.91
Total Streetlighting Costs to be Assessed	\$29,385.20

(1) Allocated 3 months of Streetlighting System CIP costs.

(2) 3 months of Streetlighting maintenance costs. The Advisory Committee asked to assess 1 years' worth of O&M as reserves. It is expected the assessment will achieve this over a period of 4 years.

(3) Allocated based on proportion of the Total Cost Estimate Budget attributable to the Streetlighting costs.

6.4 Common Area Maintenance Budget

The general benefit, which is the percentage of the Common Area Improvement costs excluding allocated Administration Costs that must be funded through sources other than assessments is 7.87% of the Common Area Improvement costs. The special benefit, which is the percentage of the Common Area costs that may be funded by assessments, is 92.13%.

TABLE 12. COMMON AREA MAINTENANCE BUDGET

Description	Fiscal Year 2024/25 Budget
Common Area Maintenance	\$1,459.00
Capital Improvements Reserves ⁽¹⁾	24,128.25
O&M Reserves ⁽²⁾	364.75
Less: General Benefit	(2,042.81)
Administration ⁽³⁾	292.68
Total Common Area Costs to be Assessed	\$24,201.87

(1) 3 months of Common Area CIP costs.

(2) 3 months of Common Area maintenance costs. The Advisory Committee asked to assess 1 years' worth of O&M as reserves. It is expected the assessment will achieve this over a period of 4 years.

(3) Allocated based on proportion of the Total Cost Estimate Budget attributable to the Common Area costs.

6.5 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 below:

TABLE 13. MAXIMUM AMOUNT TO BE ASSESSED

Description	Amount
Total Cost of Improvements	\$346,393.00
Plus District Capital Reserves	175,719.00
Plus District O&M Reserves	86,598.25
Plus District Administrative Costs	69,488.00
Less General Benefit Portion	(16,716.38)
Less Rounding	(1.33)
Total Amount to Be Assessed in FY 24/25	\$661,480.54

(1) The final assessment rates in Section 9 have been truncated to two decimal places.

6.6 FY 24/25 Maximum Assessment Rate per Special Benefit Point for Each Improvement Type

The Maximum Assessment Rate per Special Benefit Point by Improvement Types calculated by dividing the total costs to be Assessed by the total Special Benefit Points assigned to the parcels within the District for each Improvement Type. The final Assessment Rate per Special Benefit Point has been truncated to two decimal places. The following formula provides the assessment rate per Special Benefit Point for each Improvement Type.

TABLE 14. FY 24/25 MAXIMUM ASSESSMENT RATE PER SPECIAL BENEFIT POINT

Improvement Type	Costs to be Assessed	Total Special Benefit Points	Assessment Rate per Special Benefit Point
Water System	\$365,355.17	262.24	\$1,393.21
Sewer System	242,539.64	275.89	879.12
Street Lighting	29,385.20	217.16	135.31
Common Areas	24,201.87	339.66	71.25

The Maximum Assessment Rate per Special Benefit Point for each Improvement Type is then multiplied by each parcel's total special benefit points to determine the maximum assessment amount per parcel.

6.7 Annual Maximum Assessment Rate Inflation for Each Improvement Type

Each parcel's maximum assessment for an Improvement type 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 allowable annual assessment rate per special benefit point will not be recalculated. The maximum allowable annual assessment rate per special benefit point, plus the annual cost of living inflator, will remain fixed. The actual annual 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 allowable annual assessment rate per special benefit point for that fiscal year. The maximum allowable 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 Los Angeles-Long Beach-Anaheim area ("CPI), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor, not to exceed 3% annually, beginning July 1, 2025.

In any given year, the assessments may be at any rate sufficient to meet the estimated budget and levied without undertaking an assessment ballot proceeding, as long as the actual assessment rate per special benefit point does not exceed the Maximum Assessment Rate per special benefit point for that fiscal year. If the change in CPI effective for any fiscal year is determined to be negative, the maximum assessment rate will remain unchanged from the previous fiscal year. The actual assessment rate may vary from year to year but will be no higher than the maximum rate.

6.8 Future Changes to Parcel Characteristics

Future changes to any of the parcel characteristics detailed in Section 4 will cause possible changes in the total assessment revenue. The assessment revenue for any given year will be the product of the District's parcel characteristics, special benefit points and the budget in effect for such fiscal year. Development within the District that changes the land use classification from Undeveloped to Commercial, for example, which will lead to possible increased assessment revenue, even if the assessment rate per special benefit point is not increased. By way of example, when a previously undeveloped parcel develops into a single family residential land use classification, the parcel will no longer be assessed as an undeveloped land use, but rather as a single family residential parcel with the updated parcel characteristics.

6.9 Data for Annual Assessment Calculations

Each year, as part of the assessment calculation procedures, the County or its designated consultant shall determine the land use 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 ITE Trip Generation Manual (11th Edition) for the applicable tax year and may be supplemented with other reliable data sources. In the event the County Assessor's data or ITE Trip Generation data are deemed to be unreliable, the County or its designated consultant shall utilize other sources of data, including but not limited to County 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 average daily trip generation.

6.10 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 County. The property owner shall provide documentation to support the request for review. The County or its designated consultant 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 County or its designated consultant results in the approval for changes to any parcel characteristics used to compute the assessment, the County or its designated consultant 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 County. 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 County.

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 County or its designated consultant 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 County Secretary of the Board (or his/her designee) shall make a conclusive determination and its decision shall be final.

6.11 Method of Collection

The assessments will be collected annually on the Imperial County secured property tax roll. The assessments will be subject to the County's assigned due dates and late penalties. However, the County Secretary of the Board (or his/her designee) 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 County or as allowed by law.

7. ENGINEER'S STATEMENT

The Gateway County Service Area Assessment District No. 2024-1 (Services Assessment 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
Assessment Engineer
R.C.E. 14853



8. ASSESSMENT DIAGRAM

The following page contains the assessment diagram for the District.

ASSESSMENT DIAGRAM
COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
ASSESSMENT DISTRICT NO. 2024-1
(SERVICES ASSESSMENT DISTRICT)

COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE COUNTY OF IMPERIAL, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 20____.

SUPERINTENDENT OF STREETS
COUNTY OF IMPERIAL

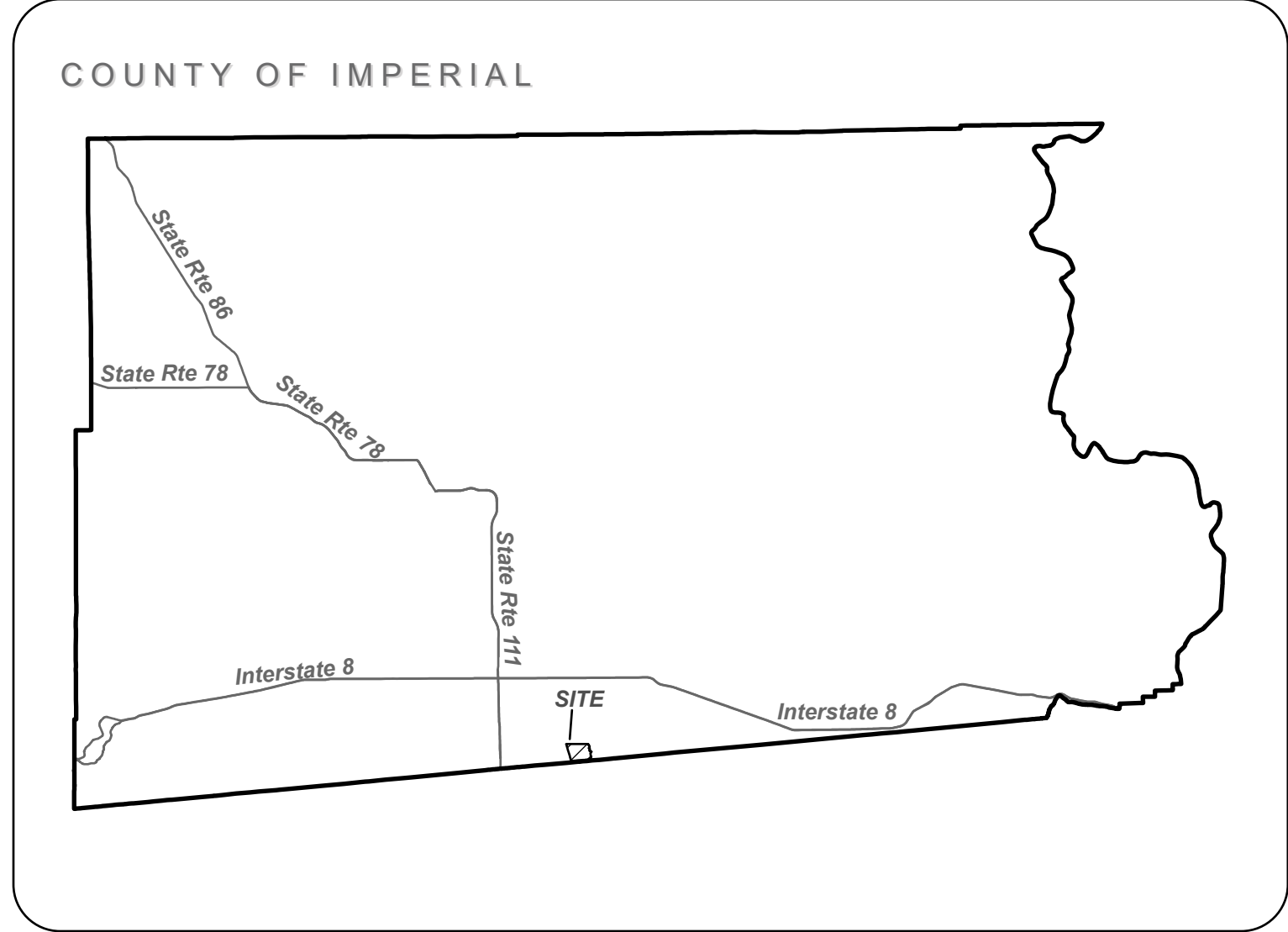
AN ASSESSMENT WAS LEVIED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMETN WAS LEVIED ON THE DAY OF _____, 20____; THE ASSESSMENT DIAGRAM AND ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THAT COUNTY ON THE ____ DAY OF _____, 20____. 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.

CLERK OF THE BOARD
COUNTY OF IMPERIAL

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 IMPERIAL, STATE OF CALIFORNIA.

COUNTY RECORDER
COUNTY OF IMPERIAL

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF IMPERIAL, STATE OF CALIFORNIA. THE IMPERIAL COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.



Source: Imperial County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California VI FIPS 0406 Feet



ASSESSMENT DIAGRAM
COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
ASSESSMENT DISTRICT NO. 2024-1
(SERVICES ASSESSMENT DISTRICT)

COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
STATE OF CALIFORNIA

ID	APN	ID	APN	ID	APN	ID	APN
1	059-210-019-000	81	059-363-024-000	151	059-433-006-000	197	059-438-024-000
2	059-210-020-000	82	059-363-025-000	152	059-434-001-000	198	059-439-001-000
3	059-210-031-000	83	059-363-026-000	152	059-434-001-002	199	059-439-002-000
4	059-210-033-000	84	059-363-027-000	152	059-434-001-503	199	059-439-002-502
5	059-210-036-000	85	059-364-001-000	153	059-434-002-000	199	059-439-022-503
5	059-210-036-502	86	059-371-001-000	154	059-434-003-000	200	059-511-006-000
5	059-210-036-503	87	059-372-001-000	155	059-434-004-000	201	059-511-009-000
6	059-210-038-000	88	059-372-002-000	156	059-434-005-000	202	059-511-011-000
6	059-210-038-502	89	059-372-003-000	157	059-434-006-000	203	059-511-012-000
6	059-210-038-503	90	059-372-004-000	158	059-434-007-000	204	059-511-013-000
7	059-210-040-000	91	059-381-001-000	159	059-434-008-000	205	059-512-001-000
8	059-210-042-000	92	059-381-002-000	160	059-434-009-000	206	059-512-002-000
9	059-210-044-000	93	059-381-003-000	161	059-434-010-000	207	059-512-004-000
10	059-210-045-000	94	059-382-001-000	162	059-434-011-000	208	059-512-005-000
11	059-210-046-000	95	059-382-002-000	163	059-434-012-000	209	059-512-006-000
12	059-210-047-000	96	059-383-001-000	164	059-434-013-000	210	059-512-007-000
13	059-210-048-000	97	059-383-002-000	165	059-435-001-000	211	059-512-008-000
14	059-210-049-000	98	059-383-003-000	165	059-435-001-502	212	059-512-009-000
15	059-210-050-000	99	059-384-001-000	165	059-435-001-503	213	059-512-010-000
16	059-210-052-000	100	059-384-002-000	166	059-435-002-000	214	059-513-001-000
17	059-210-053-000	101	059-384-003-000	166	059-435-002-502	215	059-513-004-000
18	059-210-054-000	102	059-384-004-000	166	059-435-002-503	216	059-513-005-000
19	059-210-055-000	103	059-384-005-000	167	059-435-003-000	217	059-513-006-000
20	059-210-056-000	104	059-384-006-000	168	059-435-004-000	218	059-513-007-000
21	059-210-057-000	105	059-384-007-000	169	059-435-005-000	219	059-513-008-000
22	059-210-058-000	106	059-384-008-000	170	059-435-006-000	220	059-513-009-000
23	059-210-059-000	107	059-384-009-000	171	059-435-007-000	221	059-513-010-000
24	059-210-060-000	108	059-384-010-000	172	059-435-008-000	222	059-513-011-000
25	059-210-061-000	109	059-385-007-000	173	059-436-001-000	223	059-513-012-000
26	059-210-062-000	110	059-385-008-000	174	059-436-002-000	224	059-513-013-000
27	059-210-063-000	111	059-385-009-000	174	059-436-002-502	225	059-513-014-000
28	059-210-064-000	112	059-386-001-000	174	059-436-002-503	226	059-513-015-000
29	059-210-065-000	113	059-386-002-000	175	059-436-003-000		
30	059-210-066-000	114	059-391-007-000	175	059-436-003-502		
31	059-210-067-000	115	059-391-008-000	175	059-436-003-503		
32	059-210-068-000	116	059-391-009-000	176	059-436-004-000		
33	059-210-069-000	117	059-392-001-000	176	059-436-004-502		
34	059-210-070-000	118	059-392-002-000	176	059-436-004-503		
35	059-210-071-000	119	059-393-001-000	177	059-436-005-000		
36	059-210-072-000	120	059-393-002-000	177	059-436-005-502		
37	059-210-073-000	121	059-393-003-000	177	059-436-005-503		
38	059-220-009-000	122	059-393-004-000	178	059-436-006-000		
39	059-220-010-000	123	059-394-001-000	178	059-436-006-502		
40	059-220-014-000	124	059-394-007-000	178	059-436-006-503		
41	059-280-001-000	125	059-394-008-000	179	059-436-007-000		
42	059-280-004-000	126	059-394-009-000	179	059-436-007-502		
43	059-280-005-000	127	059-395-001-000	179	059-436-007-503		
44	059-280-012-000	128	059-395-003-000	180	059-437-001-000		
45	059-280-015-000	129	059-395-004-000	181	059-437-002-000		
46	059-280-018-000	130	059-396-001-000	182	059-437-004-000		
47	059-280-020-000	131	059-396-002-000	182	059-437-004-502		
48	059-280-021-000	132	059-401-001-000	182	059-437-004-503		
49	059-280-022-000	133	059-401-002-000	183	059-437-005-000		
50	059-280-023-000	134	059-401-003-000	183	059-437-005-502		
51	059-280-024-000	135	059-430-001-000	183	059-437-005-503		
52	059-280-025-000	136	059-431-001-000	184	059-437-008-000		
53	059-280-026-000	137	059-431-002-000	185	059-438-007-000		
54	059-280-027-000	137	059-431-002-502	185	059-438-007-502		
55	059-280-028-000	137	059-431-002-503	185	059-438-007-503		
56	059-280-029-000	138	059-431-003-000	186	059-438-012-000		
57	059-280-030-000	139	059-431-004-000	187	059-438-013-000		
58	059-280-031-000	139	059-431-004-502	187	059-438-013-502		
59	059-280-032-000	139	059-431-004-503	187	059-438-013-503		
60	059-280-033-000	140	059-431-005-000	188	059-438-014-000		
61	059-280-034-000	140	059-431-005-502	189	059-438-016-000		
62	059-280-035-000	140	059-431-005-503	190	059-438-017-000		
63	059-280-036-000	141	059-431-006-000	190	059-438-017-502		
64	059-280-037-000	141	059-431-006-502	190	059-438-017-503		
65	059-280-038-000	141	059-431-006-503	191	059-438-018-000		
66	059-280-039-000	142	059-431-007-000	191	059-438-018-502		
67	059-280-040-000	142	059-431-007-502	191	059-438-018-503		
68	059-280-041-000	142	059-431-007-503	192	059-438-019-000		
69	059-363-008-000	143	059-431-008-000	192	059-438-019-052		
70	059-363-010-000	143	059-431-008-502	192	059-438-019-503		
71	059-363-011-000	143	059-431-008-503	193	059-438-020-000		
72	059-363-012-000	144	059-431-009-000	193	059-438-020-502		
73	059-363-013-000	144	059-431-009-502	193	059-438-020-503		
74	059-363-016-000	144	059-431-009-503	194	059-438-021-000		
75	059-363-017-000	145	059-432-001-000	194	059-438-021-502		
76	059-363-018-000	146	059-433-001-000	194	059-438-021-503		
77	059-363-019-000	147	059-433-002-000	195	059-438-022-000		
78	059-363-020-000	148	059-433-003-000	195	059-438-022-502		
79	059-363-022-000	149	059-433-004-000	195	059-438-022-503		
80	059-363-023-000	150	059-433-005-000	196	059-438-023-000		

*Where there is a shared ID, the parcel numbers that have 502 and 503 represent shares of interest of the parcel that ends in 000. They are not separate, physical parcels.

9. ASSESSMENT ROLL

The following pages contain the proposed 2024/25 assessment roll for the District.

Imperial County
Gateway County Service Area Assessment District No. 2024-1
(Services Assessment District)
FY2024-25 Preliminary Assessment Listing

Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use	Land Use	ng Land	Area Land	Benefit Points		Streetlight	Area Land		Building	Preliminary
				BP	BP	Use BP	Use BP	(SBP)	Sewer SBP	ing SBP	SBP	Lot Factor	Factor	Assessment (2)
1	059-210-019-000		Undeveloped	0.30	0.30	0.10	1.10	0.03	0.03	0.01	0.10	0.09	0.00	\$70.40
2	059-210-020-000	CARR	Government Facility-Conn	3.00	1.50	2.00	2.00	7.57	3.78	5.05	5.05	2.52	0.00	14,914.29
3	059-210-031-000		Undeveloped	0.30	0.30	0.10	1.10	0.00	0.00	0.00	0.01	0.01	0.00	8.43
4	059-210-033-000		Agricultural	0.30	0.30	0.20	1.10	0.07	0.07	0.04	0.25	0.22	0.00	176.05
5	059-210-036-000		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.07	0.16	0.00	69.89
5	059-210-036-502		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.07	0.16	0.00	69.89
5	059-210-036-503		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.07	0.16	0.00	69.89
6	059-210-038-000		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.06	0.16	0.00	68.21
6	059-210-038-502		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.06	0.16	0.00	68.21
6	059-210-038-503		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.06	0.16	0.00	68.21
7	059-210-040-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
8	059-210-042-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
9	059-210-044-000	1450 CARR RD	Undeveloped	0.30	0.30	0.10	1.10	1.53	1.53	0.51	5.63	5.11	0.00	3,955.98
10	059-210-045-000		Agricultural	0.30	0.30	0.20	1.10	3.63	3.63	2.42	13.32	12.11	0.00	9,529.47
11	059-210-046-000		Agricultural	0.30	0.30	0.20	1.10	0.16	0.16	0.10	0.57	0.52	0.00	410.93
12	059-210-047-000	1572 GATEWAY RD	Government Facility-Conn	2.00	2.00	2.00	2.00	27.51	27.51	27.51	27.51	10.36	3.39	68,195.95
13	059-210-048-000		Agricultural	0.30	0.30	0.20	1.10	0.60	0.60	0.40	2.21	2.01	0.00	1,584.46
14	059-210-049-000		Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.21	0.17	0.00	220.49
15	059-210-050-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.16	0.00	207.52
16	059-210-052-000		Final Map	0.50	0.50	0.40	1.20	0.14	0.14	0.12	0.35	0.29	0.00	367.48
17	059-210-053-000		Final Map	0.50	0.50	0.40	1.20	0.14	0.14	0.11	0.34	0.28	0.00	363.16
18	059-210-054-000		Final Map	0.50	0.50	0.40	1.20	0.18	0.18	0.14	0.42	0.35	0.00	449.62
19	059-210-055-000		Final Map	0.50	0.50	0.40	1.20	0.17	0.17	0.13	0.40	0.33	0.00	421.53
20	059-210-056-000		Final Map	0.50	0.50	0.40	1.20	0.86	0.86	0.69	2.07	1.72	0.00	2,198.44
21	059-210-057-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.59	1.59	2.11	2.11	1.06	0.00	4,040.61
22	059-210-058-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	0.83	0.83	1.11	1.11	0.56	0.00	2,123.90
23	059-210-059-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	0.87	0.87	1.17	1.17	0.58	0.00	2,227.51
24	059-210-060-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.56	1.56	2.08	2.08	1.04	0.00	3,975.85
25	059-210-061-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.96	1.96	2.61	2.61	1.30	0.00	4,986.02

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Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use BP	Land Use BP	ng Land Use BP	Area Land Use BP	Benefit Points (SBP)	Sewer SBP	Streetlight ing SBP	Area Land SBP	Lot Factor	Building Factor	Preliminary Assessment (2)
26	059-210-062-000		Final Map	0.50	0.50	0.40	1.20	0.13	0.13	0.10	0.31	0.26	0.00	332.89
27	059-210-063-000		Final Map	0.50	0.50	0.40	1.20	0.37	0.37	0.29	0.88	0.73	0.00	933.85
28	059-210-064-000		Final Map	0.50	0.50	0.40	1.20	0.13	0.13	0.11	0.32	0.26	0.00	337.22
29	059-210-065-000		Final Map	0.50	0.50	0.40	1.20	0.14	0.14	0.11	0.33	0.27	0.00	345.87
30	059-210-066-000		Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.22	0.19	0.00	237.78
31	059-210-067-000		Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.22	0.19	0.00	237.78
32	059-210-068-000		Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.24	0.20	0.00	259.40
33	059-210-069-000		Final Map	0.50	0.50	0.40	1.20	0.79	0.79	0.64	1.91	1.59	0.00	2,027.67
34	059-210-070-000		Final Map	0.50	0.50	0.40	1.20	0.80	0.80	0.64	1.92	1.60	0.00	2,036.32
35	059-210-071-000		Final Map	0.50	0.50	0.40	1.20	0.82	0.82	0.65	1.96	1.64	0.00	2,086.04
36	059-210-072-000		Final Map	0.50	0.50	0.40	1.20	0.78	0.78	0.63	1.88	1.56	0.00	1,995.24
37	059-210-073-000		Final Map	0.50	0.50	0.40	1.20	1.21	1.21	0.97	2.91	2.43	0.00	3,095.55
38	059-220-009-000		Agricultural	0.30	0.30	0.20	1.10	6.06	6.06	4.04	22.21	20.20	0.00	15,896.56
39	059-220-010-000		Government Facility-Conn	1.50	3.00	2.00	2.00	22.22	44.45	29.63	29.63	14.82	0.00	76,157.69
40	059-220-014-000		Government Facility-Not C	1.00	1.00	2.00	2.00	1.74	1.74	3.48	3.48	1.74	0.00	4,668.53
41	059-280-001-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
42	059-280-004-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
43	059-280-005-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
44	059-280-012-000		Agricultural	0.30	0.30	0.20	1.10	5.67	5.67	3.78	20.79	18.90	0.00	14,880.21
45	059-280-015-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
46	059-280-018-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
47	059-280-020-000		Final Map	0.50	0.50	0.40	1.20	0.18	0.18	0.15	0.44	0.37	0.00	469.08
48	059-280-021-000		Final Map	0.50	0.50	0.40	1.20	0.19	0.19	0.15	0.46	0.39	0.00	492.86
49	059-280-022-000		Final Map	0.50	0.50	0.40	1.20	0.28	0.28	0.22	0.67	0.56	0.00	713.36
50	059-280-023-000		Final Map	0.50	0.50	0.40	1.20	0.29	0.29	0.23	0.69	0.58	0.00	737.13
51	059-280-024-000		Final Map	0.50	0.50	0.40	1.20	0.29	0.29	0.23	0.69	0.58	0.00	734.97
52	059-280-025-000		Final Map	0.50	0.50	0.40	1.20	0.28	0.28	0.22	0.67	0.56	0.00	709.03
53	059-280-026-000		Final Map	0.50	0.50	0.40	1.20	0.29	0.29	0.23	0.69	0.58	0.00	737.13
54	059-280-027-000		Final Map	0.50	0.50	0.40	1.20	0.29	0.29	0.23	0.69	0.58	0.00	737.13

**Imperial County
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(Services Assessment District)
FY2024-25 Preliminary Assessment Listing**

Assmt ID (1)	Assessor's Parcel Number Site Address		Land Use Classification	Water	Sewer	Streetlighti	Common	Water Special	Common			FY 2024/25		
				Land Use BP	Land Use BP	ng Land Use BP	Area Land Use BP	Benefit Points (SBP)	Sewer SBP	Streetlight ing SBP	Area Land SBP	Lot Factor	Building Factor	Preliminary Assessment (2)
55	059-280-028-000		Final Map	0.50	0.50	0.40	1.20	0.33	0.33	0.26	0.79	0.66	0.00	836.57
56	059-280-029-000		Final Map	0.50	0.50	0.40	1.20	0.33	0.33	0.26	0.78	0.65	0.00	834.41
57	059-280-030-000		Final Map	0.50	0.50	0.40	1.20	0.33	0.33	0.26	0.79	0.66	0.00	836.57
58	059-280-031-000		Final Map	0.50	0.50	0.40	1.20	0.33	0.33	0.26	0.79	0.66	0.00	836.57
59	059-280-032-000		Final Map	0.50	0.50	0.40	1.20	0.32	0.32	0.26	0.77	0.64	0.00	821.44
60	059-280-033-000		Final Map	0.50	0.50	0.40	1.20	0.32	0.32	0.26	0.77	0.64	0.00	821.44
61	059-280-034-000		Final Map	0.50	0.50	0.40	1.20	0.34	0.34	0.27	0.82	0.68	0.00	871.16
62	059-280-035-000		Final Map	0.50	0.50	0.40	1.20	0.34	0.34	0.27	0.82	0.68	0.00	871.16
63	059-280-036-000		Final Map	0.50	0.50	0.40	1.20	0.23	0.23	0.19	0.56	0.46	0.00	592.30
64	059-280-037-000		Final Map	0.50	0.50	0.40	1.20	0.18	0.18	0.15	0.44	0.36	0.00	462.60
65	059-280-038-000		Final Map	0.50	0.50	0.40	1.20	0.21	0.21	0.17	0.50	0.42	0.00	531.77
66	059-280-039-000		Final Map	0.50	0.50	0.40	1.20	0.25	0.25	0.20	0.60	0.50	0.00	642.02
67	059-280-040-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
68	059-280-041-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
69	059-363-008-000	1624 GATEWAY RD	Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.17	0.00	215.69
70	059-363-010-000		Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.25	0.21	0.00	261.56
71	059-363-011-000		Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.24	0.20	0.00	252.91
72	059-363-012-000		Final Map	0.50	0.50	0.40	1.20	0.14	0.14	0.11	0.34	0.28	0.00	356.68
73	059-363-013-000		Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	2.19	2.19	1.46	1.46	0.68	0.05	5,285.41
74	059-363-016-000		Final Map	0.50	0.50	0.40	1.20	0.23	0.23	0.19	0.56	0.47	0.00	596.62
75	059-363-017-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.17	0.00	216.16
76	059-363-018-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.17	0.00	214.00
77	059-363-019-000		Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.24	0.20	0.00	250.75
78	059-363-020-000		Final Map	0.50	0.50	0.40	1.20	0.19	0.19	0.15	0.46	0.38	0.00	490.70
79	059-363-022-000		Final Map	0.50	0.50	0.40	1.20	0.17	0.17	0.14	0.41	0.34	0.00	432.33
80	059-363-023-000		Final Map	0.50	0.50	0.40	1.20	0.68	0.68	0.54	1.63	1.36	0.00	1,729.35
81	059-363-024-000		Final Map	0.50	0.50	0.40	1.20	0.14	0.14	0.11	0.33	0.27	0.00	348.03
82	059-363-025-000		Final Map	0.50	0.50	0.40	1.20	0.07	0.07	0.06	0.17	0.14	0.00	179.41
83	059-363-026-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

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Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use BP	Land Use BP	ng Land Use BP	Area Land Use BP	Benefit Points (SBP)	Sewer SBP	ing SBP	Area Land SBP	Lot Factor	Building Factor	Preliminary Assessment (2)
84	059-363-027-000		Undeveloped	0.30	0.30	0.10	1.10	0.12	0.12	0.04	0.42	0.38	0.00	297.55
85	059-364-001-000		Agricultural	0.30	0.30	0.20	1.10	1.10	1.10	0.73	4.03	3.66	0.00	2,882.18
86	059-371-001-000		Undeveloped	0.30	0.30	0.10	1.10	1.54	1.54	0.51	5.65	5.14	0.00	3,973.02
87	059-372-001-000		Undeveloped	0.30	0.30	0.10	1.10	0.63	0.63	0.21	2.29	2.09	0.00	1,613.59
88	059-372-002-000	1632 GATEWAY RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	0.71	0.71	0.47	0.47	0.12	0.12	1,711.70
89	059-372-003-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.22	0.00	283.17
90	059-372-004-000		Undeveloped	0.30	0.30	0.10	1.10	0.34	0.34	0.11	1.26	1.15	0.00	886.09
91	059-381-001-000		Final Map	0.50	0.50	0.40	1.20	0.18	0.18	0.15	0.44	0.36	0.00	464.76
92	059-381-002-000		Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.22	0.18	0.00	235.62
93	059-381-003-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.26	0.21	0.00	272.37
94	059-382-001-000		Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.21	0.18	0.00	226.97
95	059-382-002-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.08	0.25	0.21	0.00	270.21
96	059-383-001-000		Final Map	0.50	0.50	0.40	1.20	0.19	0.19	0.15	0.45	0.38	0.00	479.89
97	059-383-002-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.23	0.00	291.82
98	059-383-003-000		Final Map	0.50	0.50	0.40	1.20	0.13	0.13	0.11	0.32	0.26	0.00	335.06
99	059-384-001-000	1791 MAGGIO RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	4.89	4.89	3.26	3.26	1.45	0.19	11,788.00
100	059-384-002-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.22	0.00	285.34
101	059-384-003-000		Final Map	0.50	0.50	0.40	1.20	0.16	0.16	0.13	0.38	0.31	0.00	399.91
102	059-384-004-000		Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.25	0.21	0.00	263.72
103	059-384-005-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.06	0.19	0.16	0.00	202.06
104	059-384-006-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.06	0.19	0.16	0.00	201.38
105	059-384-007-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.06	0.19	0.16	0.00	201.00
106	059-384-008-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.06	0.19	0.16	0.00	200.31
107	059-384-009-000	1754 ZINETTA RD	Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.26	0.22	0.00	274.53
108	059-384-010-000	565 CLARA NOFAL RE	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	3.64	3.64	2.43	2.43	0.47	0.75	8,778.04
109	059-385-007-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	0.49	0.49	0.65	0.65	0.33	0.00	1,249.73
110	059-385-008-000	1778 ZINETTA RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	7.07	7.07	4.71	4.71	0.84	1.52	17,039.98
111	059-385-009-000	461 ROOD RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	3.29	3.29	2.19	2.19	0.43	0.67	7,928.20
112	059-386-001-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.22	0.00	285.34

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Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use BP	Land Use BP	ng Land Use BP	Area Land Use BP	Benefit Points (SBP)	Sewer SBP	ing SBP	Area Land SBP	Lot Factor	Building Factor	Preliminary Assessment (2)
113	059-386-002-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.23	0.00	287.50
114	059-391-007-000		Final Map	0.50	0.50	0.40	1.20	0.12	0.12	0.09	0.28	0.23	0.00	296.15
115	059-391-008-000	1762 STERGIOS RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	8.17	8.17	5.44	5.44	0.92	1.80	19,680.98
116	059-391-009-000		Final Map	0.50	0.50	0.40	1.20	0.16	0.16	0.12	0.37	0.31	0.00	397.75
117	059-392-001-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.23	0.00	287.50
118	059-392-002-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.23	0.00	287.50
119	059-393-001-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.26	0.22	0.00	276.69
120	059-393-002-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.26	0.22	0.00	276.69
121	059-393-003-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.26	0.22	0.00	276.69
122	059-393-004-000		Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.25	0.21	0.00	261.56
123	059-394-001-000	531 CLARA NOFAL RE	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	3.32	3.32	2.22	2.22	0.54	0.57	8,011.81
124	059-394-007-000	1777 STERGIOS RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	18.74	18.74	12.49	12.49	2.24	4.01	45,161.74
125	059-394-008-000	1754 CARR RD BLDG	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	4.73	4.73	3.15	3.15	0.76	0.82	11,391.44
126	059-394-009-000	1749 STERGIOS RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	4.23	4.23	2.82	2.82	0.72	0.69	10,183.76
127	059-395-001-000	1757 CARR RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	4.61	4.61	3.07	3.07	0.57	0.96	11,105.41
128	059-395-003-000	1767-F CARR RD STE	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	3.88	3.88	2.59	2.59	0.50	0.80	9,359.98
129	059-395-004-000	389 ROOD RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	8.95	8.95	5.96	5.96	1.18	1.80	21,562.12
130	059-396-001-000		Final Map	0.50	0.50	0.40	1.20	0.15	0.15	0.12	0.36	0.30	0.00	386.94
131	059-396-002-000		Final Map	0.50	0.50	0.40	1.20	0.13	0.13	0.10	0.30	0.25	0.00	319.92
132	059-401-001-000	430 PAN AMERICAN	Commercial/Industrial-Cor	3.00	1.50	2.00	2.00	9.58	4.79	6.39	6.39	3.03	0.16	18,873.96
133	059-401-002-000	429 PAN AMERICAN	Government Facility-Conn	2.00	2.00	2.00	2.00	0.72	0.72	0.72	0.72	0.36	0.00	1,780.89
134	059-401-003-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
135	059-430-001-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
136	059-431-001-000		Undeveloped	0.30	0.30	0.10	1.10	0.64	0.64	0.21	2.33	2.12	0.00	1,638.49
137	059-431-002-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	35.54
137	059-431-002-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	35.54
137	059-431-002-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	35.54
138	059-431-003-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
139	059-431-004-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.18

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Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use	Land Use	ng Land	Area Land	Benefit Points		Streetlight	Area Land	Lot	Building	Preliminary
				BP	BP	Use BP	Use BP	(SBP)	Sewer SBP	ing SBP	SBP	Factor	Factor	Assessment (2)
139	059-431-004-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.18
139	059-431-004-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.18
140	059-431-005-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.07	0.00	29.30
140	059-431-005-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.07	0.00	29.30
140	059-431-005-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.07	0.00	29.30
141	059-431-006-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.07	0.00	29.30
141	059-431-006-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.07	0.00	29.30
141	059-431-006-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.07	0.00	29.30
142	059-431-007-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.79
142	059-431-007-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.79
142	059-431-007-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.79
143	059-431-008-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.66
143	059-431-008-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.66
143	059-431-008-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.66
144	059-431-009-000		Final Map	0.17	0.17	0.13	0.40	0.00	0.00	0.00	0.00	0.00	0.00	1.92
144	059-431-009-502		Final Map	0.17	0.17	0.13	0.40	0.00	0.00	0.00	0.00	0.00	0.00	1.92
144	059-431-009-503		Final Map	0.17	0.17	0.13	0.40	0.00	0.00	0.00	0.00	0.00	0.00	1.92
145	059-432-001-000		Undeveloped	0.30	0.30	0.10	1.10	1.60	1.60	0.53	5.88	5.34	0.00	4,132.94
146	059-433-001-000		Undeveloped	0.30	0.30	0.10	1.10	0.29	0.29	0.10	1.06	0.96	0.00	745.84
147	059-433-002-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.23	0.19	0.00	246.43
148	059-433-003-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.21	0.17	0.00	222.65
149	059-433-004-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.21	0.18	0.00	224.81
150	059-433-005-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.25	0.21	0.00	261.56
151	059-433-006-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.22	0.18	0.00	233.45
152	059-434-001-000		Final Map	0.17	0.17	0.13	0.40	0.00	0.00	0.00	0.01	0.02	0.00	8.37
152	059-434-001-002		Final Map	0.17	0.17	0.13	0.40	0.00	0.00	0.00	0.01	0.02	0.00	8.37
152	059-434-001-503		Final Map	0.17	0.17	0.13	0.40	0.00	0.00	0.00	0.01	0.02	0.00	8.37
153	059-434-002-000		Final Map	0.50	0.50	0.40	1.20	0.18	0.18	0.15	0.44	0.37	0.00	471.24
154	059-434-003-000		Final Map	0.50	0.50	0.40	1.20	0.15	0.15	0.12	0.36	0.30	0.00	382.61

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Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use BP	Land Use BP	ng Land Use BP	Area Land Use BP	Benefit Points (SBP)	Sewer SBP	Streetlight ing SBP	Area Land SBP	Lot Factor	Building Factor	Preliminary Assessment (2)
155	059-434-004-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.17	0.00	214.00
156	059-434-005-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.17	0.00	216.16
157	059-434-006-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.17	0.00	216.16
158	059-434-007-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.27	0.23	0.00	287.50
159	059-434-008-000		Final Map	0.50	0.50	0.40	1.20	0.08	0.08	0.07	0.20	0.17	0.00	216.16
160	059-434-009-000		Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.22	0.19	0.00	237.78
161	059-434-010-000		Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.23	0.19	0.00	244.26
162	059-434-011-000		Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.22	0.18	0.00	233.45
163	059-434-012-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.26	0.22	0.00	276.69
164	059-434-013-000		Final Map	0.50	0.50	0.40	1.20	0.13	0.13	0.11	0.32	0.27	0.00	339.38
165	059-435-001-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.55
165	059-435-001-502		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.55
165	059-435-001-503		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.55
166	059-435-002-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.07	0.17	0.00	70.37
166	059-435-002-502		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.07	0.17	0.00	70.37
166	059-435-002-503		Final Map	0.17	0.17	0.13	0.40	0.03	0.03	0.02	0.07	0.17	0.00	70.37
167	059-435-003-000		Final Map	0.50	0.50	0.40	1.20	0.11	0.11	0.09	0.26	0.22	0.00	281.02
168	059-435-004-000		Final Map	0.50	0.50	0.40	1.20	0.15	0.15	0.12	0.37	0.30	0.00	389.10
169	059-435-005-000		Final Map	0.50	0.50	0.40	1.20	0.21	0.21	0.17	0.50	0.42	0.00	529.61
170	059-435-006-000		Final Map	0.50	0.50	0.40	1.20	0.29	0.29	0.23	0.69	0.58	0.00	734.97
171	059-435-007-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	0.41	0.41	0.55	0.55	0.28	0.00	1,055.47
172	059-435-008-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.03	1.03	1.38	1.38	0.69	0.00	2,635.46
173	059-436-001-000		Undeveloped	0.30	0.30	0.10	1.10	0.61	0.61	0.20	2.22	2.02	0.00	1,561.15
174	059-436-002-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.90
174	059-436-002-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.90
174	059-436-002-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.90
175	059-436-003-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.90
175	059-436-003-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.90
175	059-436-003-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	32.90

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Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use BP	Land Use BP	ng Land Use BP	Area Land Use BP	Benefit Points (SBP)	Sewer SBP	Streetlight ing SBP	Area Land SBP	Lot Factor	Building Factor	Preliminary Assessment (2)
176	059-436-004-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.09	0.00	36.74
176	059-436-004-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.09	0.00	36.74
176	059-436-004-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.09	0.00	36.74
177	059-436-005-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.31
177	059-436-005-502		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.31
177	059-436-005-503		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.31
178	059-436-006-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	33.38
178	059-436-006-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	33.38
178	059-436-006-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	33.38
179	059-436-007-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	33.38
179	059-436-007-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	33.38
179	059-436-007-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	33.38
180	059-437-001-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.19	0.19	0.15	0.46	0.39	0.00	492.86
181	059-437-002-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.17	0.17	0.14	0.42	0.35	0.00	443.14
182	059-437-004-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.09	0.00	36.98
182	059-437-004-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.09	0.00	36.98
182	059-437-004-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.09	0.00	36.98
183	059-437-005-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	36.02
183	059-437-005-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	36.02
183	059-437-005-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	36.02
184	059-437-008-000		Undeveloped	0.30	0.30	0.10	1.10	0.76	0.76	0.25	2.78	2.53	0.00	1,957.02
185	059-438-007-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.00	0.01	0.03	0.00	14.58
185	059-438-007-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.00	0.01	0.03	0.00	14.58
185	059-438-007-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.00	0.01	0.03	0.00	14.58
186	059-438-012-000	1499 HWY 98	Final Map	0.50	0.50	0.40	1.20	0.09	0.09	0.07	0.21	0.17	0.00	222.65
187	059-438-013-000	1499 HWY 98	Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	35.78
187	059-438-013-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	35.78
187	059-438-013-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.03	0.08	0.00	35.78
188	059-438-014-000	427 MENVILLE CT	Final Map	0.50	0.50	0.40	1.20	0.10	0.10	0.08	0.24	0.20	0.00	259.40

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Assmt ID	Assessor's Parcel			Water	Sewer	Streetlighti	Common	Water Special			Common			FY 2024/25
(1)	Number	Site Address	Land Use Classification	Land Use	Land Use	ng Land	Area Land	Benefit Points		Streetlight	Area Land		Building	Preliminary
				BP	BP	Use BP	Use BP	(SBP)	Sewer SBP	ing SBP	SBP	Lot Factor	Factor	Assessment (2)
189	059-438-016-000	431 MENVIELLE CT	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	0.68	0.68	0.45	0.45	0.16	0.06	1,640.79
190	059-438-017-000		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.00	0.01	0.03	0.00	14.00
190	059-438-017-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.00	0.01	0.03	0.00	14.00
190	059-438-017-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.00	0.01	0.03	0.00	14.00
191	059-438-018-000		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.40
191	059-438-018-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.40
191	059-438-018-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	23.40
192	059-438-019-000		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.31
192	059-438-019-052		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.31
192	059-438-019-503		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	41.31
193	059-438-020-000		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	40.59
193	059-438-020-502		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	40.59
193	059-438-020-503		Final Map	0.17	0.17	0.13	0.40	0.02	0.02	0.01	0.04	0.10	0.00	40.59
194	059-438-021-000		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	24.01
194	059-438-021-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	24.01
194	059-438-021-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	24.01
195	059-438-022-000		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	24.49
195	059-438-022-502		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	24.49
195	059-438-022-503		Final Map	0.17	0.17	0.13	0.40	0.01	0.01	0.01	0.02	0.06	0.00	24.49
196	059-438-023-000	433 MENVILLE CT	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	0.68	0.68	0.45	0.45	0.12	0.11	1,634.31
197	059-438-024-000	435 S MENVILLE RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	0.55	0.55	0.37	0.37	0.16	0.02	1,327.78
198	059-439-001-000		Undeveloped	0.30	0.30	0.10	1.10	0.01	0.01	0.00	0.04	0.04	0.00	31.14
199	059-439-002-000		Undeveloped	0.10	0.10	0.03	0.37	0.01	0.01	0.00	0.03	0.08	0.00	20.24
199	059-439-002-502		Undeveloped	0.10	0.10	0.03	0.37	0.01	0.01	0.00	0.03	0.08	0.00	20.24
199	059-439-022-503		Undeveloped	0.10	0.10	0.03	0.37	0.01	0.01	0.00	0.03	0.08	0.00	20.24
200	059-511-006-000	285 ROOD RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	9.61	9.61	6.41	6.41	1.28	1.92	23,161.42
201	059-511-009-000	1774 PAN AMERICAN	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	9.52	9.52	6.35	6.35	1.10	2.07	22,937.63
202	059-511-011-000	350 NINA LEE RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	5.84	5.84	3.89	3.89	1.18	0.77	14,071.81
203	059-511-012-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	0.21	0.21	0.28	0.28	0.14	0.00	537.44

Imperial County
Gateway County Service Area Assessment District No. 2024-1
(Services Assessment District)
FY2024-25 Preliminary Assessment Listing

Assmt ID (1)	Assessor's Parcel Number	Site Address	Land Use Classification	Water	Sewer	Streetlighti	Common	Water Special	Common			FY 2024/25			
				Land Use	Land Use	ng Land	Area Land	Benefit Points	Streetlight	Area Land	Building	Preliminary			
				BP	BP	Use BP	Use BP	(SBP)	Sewer SBP	ing SBP	SBP	Lot Factor	Factor	Assessment (2)	
204	059-511-013-000	1812 PAN AMERICAN	Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.57	1.57	2.09	2.09	1.04	0.00	3,988.80	
205	059-512-001-000		Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	2.52	2.52	1.68	1.68	0.66	0.18	6,070.51	
206	059-512-002-000		Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	2.70	2.70	1.80	1.80	0.66	0.24	6,505.01	
207	059-512-004-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.51	1.51	2.02	2.02	1.01	0.00	3,859.30	
208	059-512-005-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.39	1.39	1.85	1.85	0.92	0.00	3,529.06	
209	059-512-006-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.29	1.29	1.72	1.72	0.86	0.00	3,295.94	
210	059-512-007-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.23	1.23	1.64	1.64	0.82	0.00	3,134.06	
211	059-512-008-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.40	1.40	1.87	1.87	0.93	0.00	3,567.90	
212	059-512-009-000		Commercial/Industrial-Not	1.50	1.50	2.00	2.00	1.52	1.52	2.03	2.03	1.01	0.00	3,872.24	
213	059-512-010-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
214	059-513-001-000	No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
215	059-513-004-000	1805 PAN AMERICAN	Commercial/Industrial-Not	1.50	1.50	2.00	2.00	4.93	4.93	6.57	6.57	1.03	2.25	12,557.09	
216	059-513-005-000		Final Map	0.50	0.50	0.40	1.20	0.31	0.31	0.24	0.73	0.61	0.00	780.37	
217	059-513-006-000		Final Map	0.50	0.50	0.40	1.20	0.27	0.27	0.22	0.65	0.54	0.00	691.74	
218	059-513-007-000		Final Map	0.50	0.50	0.40	1.20	0.25	0.25	0.20	0.61	0.51	0.00	648.50	
219	059-513-008-000		Final Map	0.50	0.50	0.40	1.20	0.22	0.22	0.18	0.53	0.45	0.00	568.52	
220	059-513-009-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
221	059-513-010-000		Utility - Cell Tower	0.00	0.00	0.20	1.10	0.00	0.00	0.07	0.39	0.36	0.00	0.00	37.51
222	059-513-011-000		Undeveloped	0.30	0.30	0.10	1.10	0.45	0.45	0.15	1.63	1.48	0.00	0.00	1,148.25
223	059-513-012-000		Undeveloped	0.30	0.30	0.10	1.10	1.27	1.27	0.42	4.64	4.22	0.00	0.00	3,262.57
224	059-513-013-000		No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
225	059-513-014-000	No Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
226	059-513-015-000	363 NINA LEE RD	Commercial/Industrial-Cor	3.00	3.00	2.00	2.00	8.00	8.00	5.33	5.33	2.58	0.09	19,285.66	
								262.24	275.89	217.16	339.66				\$661,480.54

(1) Assessment IDs 5, 6, 137,139-144, 152, 165, 166, 174-179, 182, 183, 185, 187, 190-195, & 199 shared interest parcels

(2) Final rates have been truncated

10. REFERENCES

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

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

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

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

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

Manteca Unified School District v. Reclamation District No. 17 et al, C077906 (Cal. Ct. App. 2017).

International Labour Organization, "Rural Road Maintenance: Sustaining the Benefits of Improved Access," 2007.

Kern Council of Governments, Greater Tehachapi Area Circulation Study, prepared for Kern COG and the City of Tehachapi, August 2004.

Jasmine Lau Leby & Ahmad Hariza Hashim (2010) Liveability Dimensions and Attributes: Their Relative Importance in the Eyes of Neighbourhood Residents, *Journal of Construction in Developing Countries*,

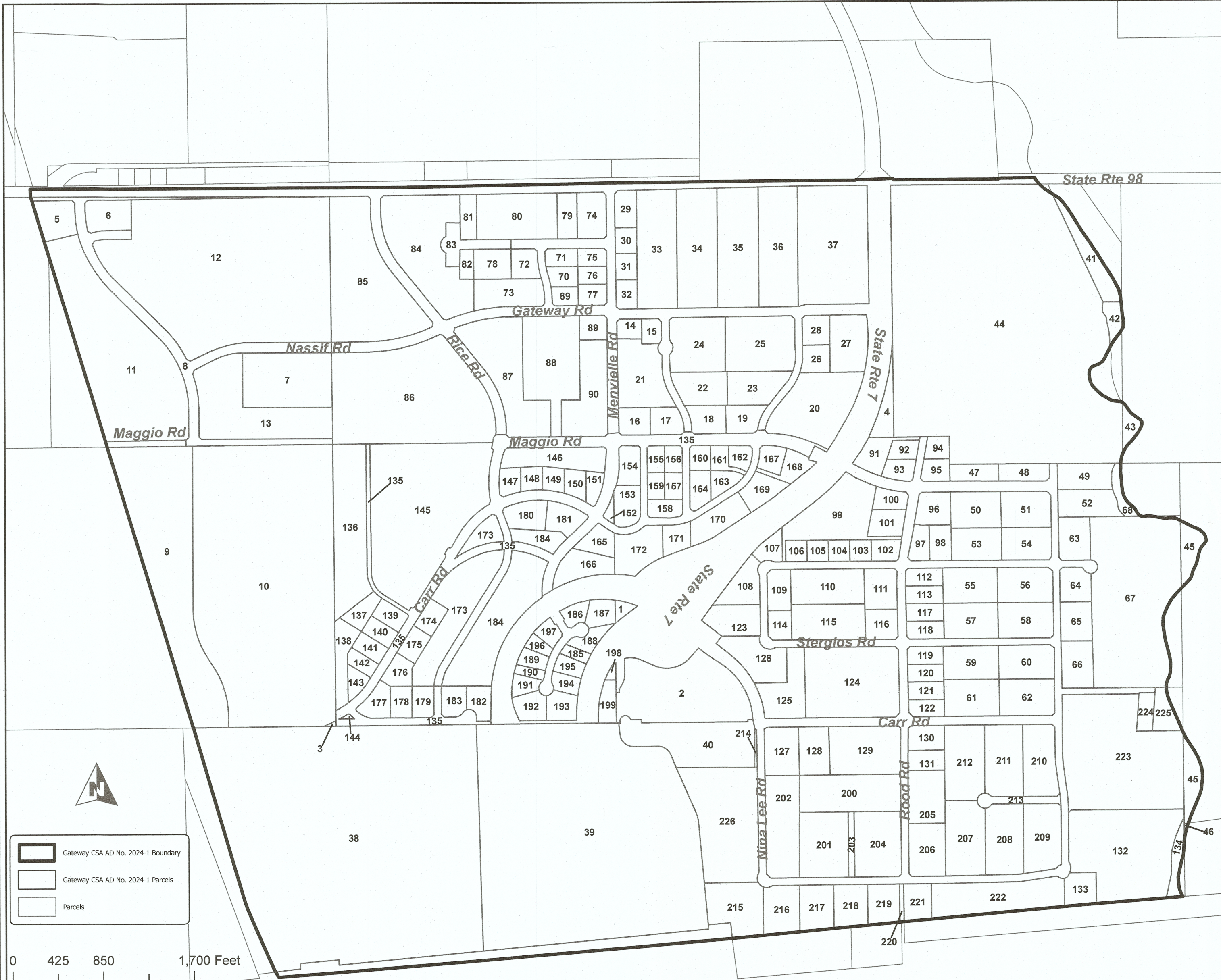
https://www.researchgate.net/publication/46817848_Liveability_dimensions_and_attributes_Their_relative_importance_in_the_eyes_of_neighbourhood_residents

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

EXHIBIT “C”

ASSESSMENT DIAGRAM
COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
ASSESSMENT DISTRICT NO. 2024-1
(SERVICES ASSESSMENT DISTRICT)

COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE COUNTY OF IMPERIAL, STATE OF CALIFORNIA, THIS
4th DAY OF JUNE, 2024
John Gay
SUPERINTENDENT OF STREETS
COUNTY OF IMPERIAL

AN ASSESSMENT WAS LEVIED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF IMPERIAL ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED AND APPROVED ON THE 4th DAY OF JUNE, 2024 BY RESOLUTION NUMBER 2024-65.; THE ASSESSMENT DIAGRAM AND ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THAT COUNTY ON THE 4th DAY OF JUNE, 2024. 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.

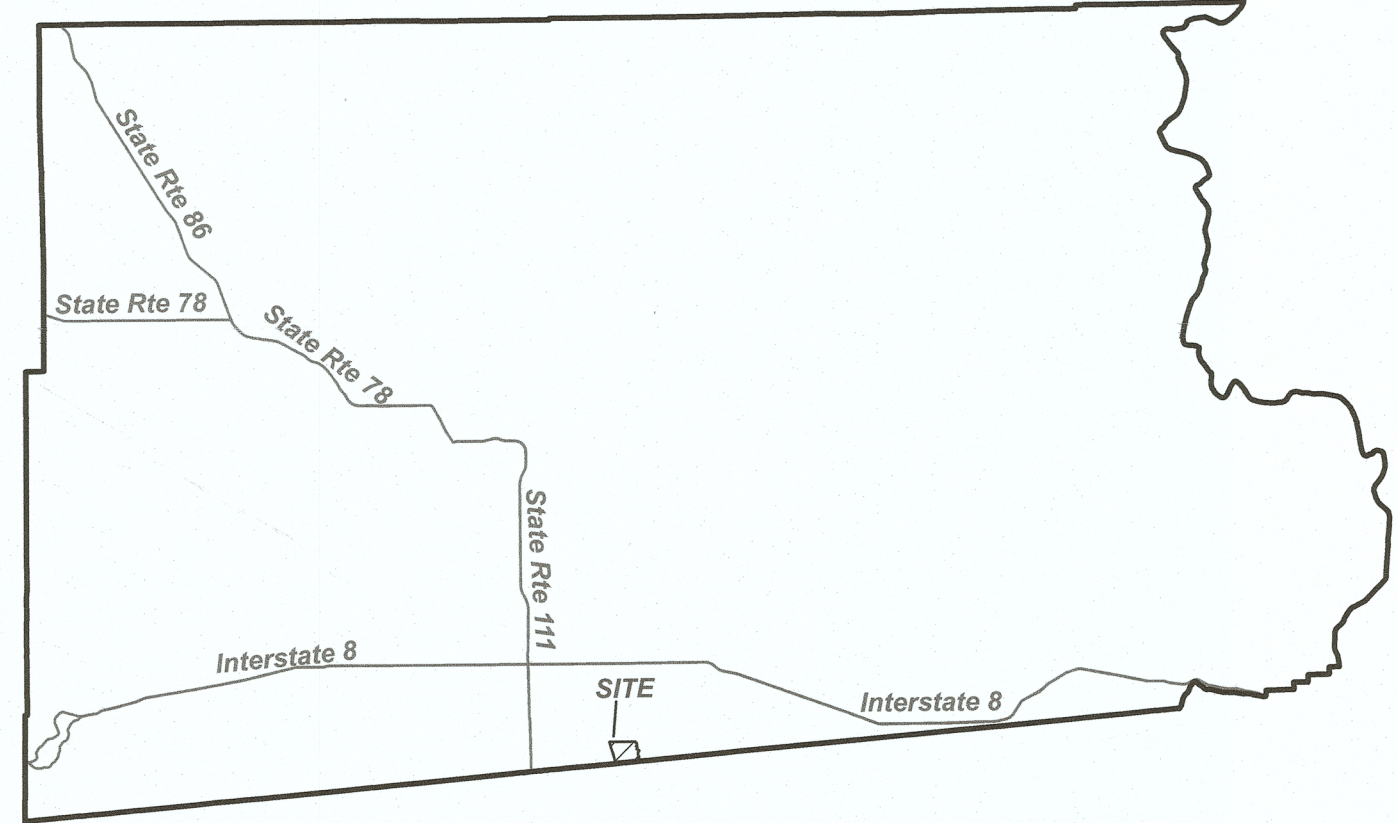
Barbara
CLERK OF THE BOARD
COUNTY OF IMPERIAL

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 IMPERIAL, STATE OF CALIFORNIA.

COUNTY RECORDER
COUNTY OF IMPERIAL

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF IMPERIAL, STATE OF CALIFORNIA. THE IMPERIAL COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL DETAIL CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

COUNTY OF IMPERIAL



Source: Imperial County GIS
Geographic Coordinate Reference: GCS North American 1983
Projection: NAD 1983 StatePlane California VI FIPS 0406 Feet



ASSESSMENT DIAGRAM
COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
ASSESSMENT DISTRICT NO. 2024-1
(SERVICES ASSESSMENT DISTRICT)

COUNTY OF IMPERIAL
GATEWAY COUNTY SERVICE AREA
STATE OF CALIFORNIA

ID	APN	ID	APN	ID	APN	ID	APN
1	059-210-019-000	81	059-363-024-000	151	059-433-006-000	197	059-438-024-000
2	059-210-020-000	82	059-363-025-000	152	059-434-001-000	198	059-439-001-000
3	059-210-031-000	83	059-363-026-000	152	059-434-001-002	199	059-439-002-000
4	059-210-033-000	84	059-363-027-000	152	059-434-001-503	199	059-439-002-502
5	059-210-036-000	85	059-364-001-000	153	059-434-002-000	199	059-439-022-503
5	059-210-036-502	86	059-371-001-000	154	059-434-003-000	200	059-511-006-000
5	059-210-036-503	87	059-372-001-000	155	059-434-004-000	201	059-511-009-000
6	059-210-038-000	88	059-372-002-000	156	059-434-005-000	202	059-511-011-000
6	059-210-038-502	89	059-372-003-000	157	059-434-006-000	203	059-511-012-000
6	059-210-038-503	90	059-372-004-000	158	059-434-007-000	204	059-511-013-000
7	059-210-040-000	91	059-381-001-000	159	059-434-008-000	205	059-512-001-000
8	059-210-042-000	92	059-381-002-000	160	059-434-009-000	206	059-512-002-000
9	059-210-044-000	93	059-381-003-000	161	059-434-010-000	207	059-512-004-000
10	059-210-045-000	94	059-382-001-000	162	059-434-011-000	208	059-512-005-000
11	059-210-046-000	95	059-382-002-000	163	059-434-012-000	209	059-512-006-000
12	059-210-047-000	96	059-383-001-000	164	059-434-013-000	210	059-512-007-000
13	059-210-048-000	97	059-383-002-000	165	059-435-001-000	211	059-512-008-000
14	059-210-049-000	98	059-383-003-000	165	059-435-001-502	212	059-512-009-000
15	059-210-050-000	99	059-384-001-000	165	059-435-001-503	213	059-512-010-000
16	059-210-052-000	100	059-384-002-000	166	059-435-002-000	214	059-513-001-000
17	059-210-053-000	101	059-384-003-000	166	059-435-002-502	215	059-513-004-000
18	059-210-054-000	102	059-384-004-000	166	059-435-002-503	216	059-513-005-000
19	059-210-055-000	103	059-384-005-000	167	059-435-003-000	217	059-513-006-000
20	059-210-056-000	104	059-384-006-000	168	059-435-004-000	218	059-513-007-000
21	059-210-057-000	105	059-384-007-000	169	059-435-005-000	219	059-513-008-000
22	059-210-058-000	106	059-384-008-000	170	059-435-006-000	220	059-513-009-000
23	059-210-059-000	107	059-384-009-000	171	059-435-007-000	221	059-513-010-000
24	059-210-060-000	108	059-384-010-000	172	059-435-008-000	222	059-513-011-000
25	059-210-061-000	109	059-385-007-000	173	059-436-001-000	223	059-513-012-000
26	059-210-062-000	110	059-385-008-000	174	059-436-002-000	224	059-513-013-000
27	059-210-063-000	111	059-385-009-000	174	059-436-002-502	225	059-513-014-000
28	059-210-064-000	112	059-386-001-000	174	059-436-002-503	226	059-513-015-000
29	059-210-065-000	113	059-386-002-000	175	059-436-003-000		
30	059-210-066-000	114	059-391-007-000	175	059-436-003-502		
31	059-210-067-000	115	059-391-008-000	175	059-436-003-503		
32	059-210-068-000	116	059-391-009-000	176	059-436-004-000		
33	059-210-069-000	117	059-392-001-000	176	059-436-004-502		
34	059-210-070-000	118	059-392-002-000	176	059-436-004-503		
35	059-210-071-000	119	059-393-001-000	177	059-436-005-000		
36	059-210-072-000	120	059-393-002-000	177	059-436-005-502		
37	059-210-073-000	121	059-393-003-000	177	059-436-005-503		
38	059-220-009-000	122	059-393-004-000	178	059-436-006-000		
39	059-220-010-000	123	059-394-001-000	178	059-436-006-502		
40	059-220-014-000	124	059-394-007-000	178	059-436-006-503		
41	059-280-001-000	125	059-394-008-000	179	059-436-007-000		
42	059-280-004-000	126	059-394-009-000	179	059-436-007-502		
43	059-280-005-000	127	059-395-001-000	179	059-436-007-503		
44	059-280-012-000	128	059-395-003-000	180	059-437-001-000		
45	059-280-015-000	129	059-395-004-000	181	059-437-002-000		
46	059-280-018-000	130	059-396-001-000	182	059-437-004-000		
47	059-280-020-000	131	059-396-002-000	182	059-437-004-502		
48	059-280-021-000	132	059-401-001-000	182	059-437-004-503		
49	059-280-022-000	133	059-401-002-000	183	059-437-005-000		
50	059-280-023-000	134	059-401-003-000	183	059-437-005-502		
51	059-280-024-000	135	059-430-001-000	183	059-437-005-503		
52	059-280-025-000	136	059-431-001-000	184	059-437-008-000		
53	059-280-026-000	137	059-431-002-000	185	059-438-007-000		
54	059-280-027-000	137	059-431-002-502	185	059-438-007-502		
55	059-280-028-000	137	059-431-002-503	185	059-438-007-503		
56	059-280-029-000	138	059-431-003-000	186	059-438-012-000		
57	059-280-030-000	139	059-431-004-000	187	059-438-013-000		
58	059-280-031-000	139	059-431-004-502	187	059-438-013-502		
59	059-280-032-000	139	059-431-004-503	187	059-438-013-503		
60	059-280-033-000	140	059-431-005-000	188	059-438-014-000		
61	059-280-034-000	140	059-431-005-502	189	059-438-016-000		
62	059-280-035-000	140	059-431-005-503	190	059-438-017-000		
63	059-280-036-000	141	059-431-006-000	190	059-438-017-502		
64	059-280-037-000	141	059-431-006-502	190	059-438-017-503		
65	059-280-038-000	141	059-431-006-503	191	059-438-018-000		
66	059-280-039-000	142	059-431-007-000	191	059-438-018-502		
67	059-280-040-000	142	059-431-007-502	191	059-438-018-503		
68	059-280-041-000	142	059-431-007-503	192	059-438-019-000		
69	059-363-008-000	143	059-431-008-000	192	059-438-019-052		
70	059-363-010-000	143	059-431-008-502	192	059-438-019-503		
71	059-363-011-000	143	059-431-008-503	193	059-438-020-000		
72	059-363-012-000	144	059-431-009-000	193	059-438-020-502		
73	059-363-013-000	144	059-431-009-502	193	059-438-020-503		
74	059-363-016-000	144	059-431-009-503	194	059-438-021-000		
75	059-363-017-000	145	059-432-001-000	194	059-438-021-502		
76	059-363-018-000	146	059-433-001-000	194	059-438-021-503		
77	059-363-019-000	147	059-433-002-000	195	059-438-022-000		
78	059-363-020-000	148	059-433-003-000	195	059-438-022-502		
79	059-363-022-000	149	059-433-004-000	195	059-438-022-503		
80	059-363-023-000	150	059-433-005-000	196	059-438-023-000		

*Where there is a shared ID, the parcel numbers that have 502 and 503 represent shares of interest of the parcel that ends in 000. They are not separate, physical parcels.

EXHIBIT “D”

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GATEWAY COUNTY SERVICE AREA ASSESSMENT DISTRICT NO. 2024-1 (SERVICES ASSESSMENT DISTRICT), COUNTY OF IMPERIAL, STATE OF CALIFORNIA, APPROVING THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS FOR THE MAINTENANCE OF IMPROVEMENTS FOR FISCAL YEAR 2025/2026

RESOLUTION NO. 2025-152

THE BOARD OF DIRECTORS (HEREIN REFERRED TO AS THE "BOARD OF DIRECTORS") OF THE GATEWAY COUNTY SERVICE AREA ASSESSMENT DISTRICT NO. 2024-1 (SERVICES ASSESSMENT DISTRICT) (HEREAFTER REFERED TO AS THE "DISTRICT") DOES RESOLVE AS FOLLOWS:

WHEREAS, the Board of Directors desires levy annual assessments for the Gateway County Service Area Assessment District No. 2024-1 (Services Assessment District) (hereafter referred to as the "District"), pursuant to the provisions of the Improvement Act of 1911, Division 7 of the California the Streets and Highways Code (hereafter referred to as the "Act") that provides for the levy and collection of assessments by the County of Imperial for the County to pay the maintenance, operation and servicing of all improvements and facilities related thereto; and,

WHEREAS, the District was formed by following the successful completion of a duly noticed public hearing and protest ballot proceeding pursuant to the terms and provisions of Article XIID of the Constitution of the State of California and the Proposition 218 Omnibus Implementation Act Government Code Section 53750 and following; and,

WHEREAS, the Board of Directors is required by Streets and Highways Code Section 5830 to estimate the costs of maintaining and operating the improvements within the District, to decide whether the costs of such maintenance and operations shall be borne wholly or partially by the District, and to fix assessments within the District sufficient to raise the money to pay for such costs; and,

WHEREAS, assessments were levied in the District in Fiscal Year 2024/25, and such assessments are not proposed to increase beyond the formula approved by the property owners in the District for Fiscal Year 2025/26; and,

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS FOR THE DISTRICT AS FOLLOWS:

Section 1 Budget: The Board of Directors hereby approves the Fiscal Year 2025/26 for the District attached as Exhibit "A".

Section 2 District Costs: The cost of the operation and maintenance of the Improvements is to be borne wholly by the District exclusive of the General Benefit portion which will be covered by sources other than the assessments. The net costs will be assessed in accordance with the methodology and rates approved in the Engineer's Report of the District approved at the formation of the District.

Section 3 Description of Improvements:

Generally, the improvements which shall be maintained for the benefit of the proposed District and through the special benefit assessments levied annually shall include but not be limited to the following:

- (a) the operation, maintenance and servicing of a water treatment plant within the District, which consists of modular units that can be expanded up to the ultimate plant capacity of 1.0 million gallons per day (MGD).
- (b) the operation, maintenance and servicing of a wastewater treatment plant within the District, which consists of two lined lagoons, four unlined evaporation/percolation ponds, and three lift stations, all connected with 12-inch pipes. Current facilities have a design capacity of 200,000 gallons per day;
- (c) the operation, maintenance and servicing of public street lighting throughout the District.
- (d) the operation, maintenance and servicing of landscaped medians along Maggio Boulevard and Menvielle Road and stormwater detention basins within the common areas of the District;
- (e) the operation, maintenance and servicing of any facilities which are appurtenant to any improvements listed in (a), (b), (c) and (d) or which are necessary or convenient for the maintenance or servicing thereof and,
- (f) the operation, maintenance and servicing of any of the foregoing.

Section 4 Ordering the Levy The Board of Directors hereby orders the levy of assessments of the District for Fiscal Year 2025/26 at the rates attached as Exhibit "A", over and including the land within the District boundary, and to levy and collect assessments on such land to pay the annual costs of the operation and maintenance of the Improvements described in Section 3 of this Resolution. The Board of Directors finds that the public's best interest requires such levy and collection.

Section 5 Collection on the Tax Rolls: The Imperial County Auditor-Controller is hereby authorized and directed to place the assessments on the Fiscal Year 2025/26 secured property tax roll. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of taxes shall apply to the collection and enforcement of the assessments.

Section 6 This Resolution shall become effective immediately upon its adoption.

Section 7 The Imperial County Clerk of the Board shall certify the adoption of this Resolution.

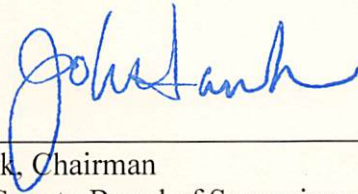
PASSED, APPROVED AND ADOPTED by the Board of Directors of the County of Imperial this 9th day of September, 2025, on the following roll call vote:

AYES: Escobar, Cardenas-Singh, Price, Hawk

NOES: None

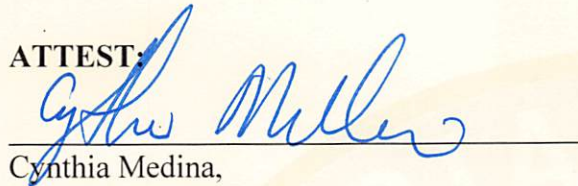
ABSENT: R. Kelley

ABSTAINED: None



John Hawk, Chairman
Imperial County Board of Supervisors

ATTEST:



Cynthia Medina,
Clerk of the Board of Supervisors

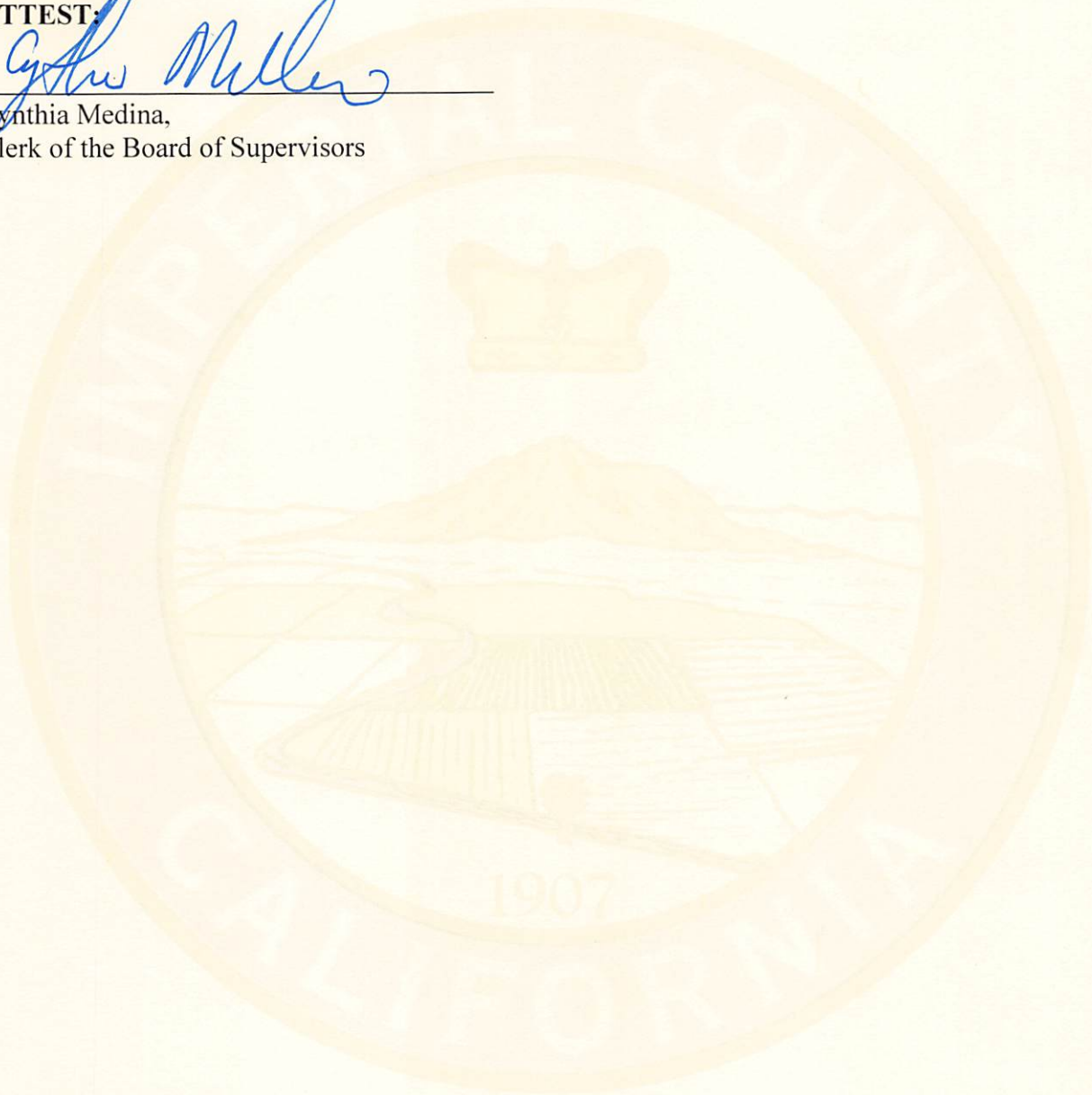


EXHIBIT "A"

FISCAL YEAR 2025/26 ESTIMATED COSTS

Description	Amount
WATER SYSTEM MAINTENANCE BUDGET	
Water System Maintenance	\$226,967.80
Capital Reserves ⁽¹⁾	88,621.50
O&M Reserves ⁽²⁾	56,741.95
Less: General Benefit ⁽³⁾	(7,446.63)
Administration ⁽⁴⁾	40,811.05
Total Water System Costs to be Assessed	\$405,695.68
SEWER SYSTEM MAINTENANCE BUDGET	
Sewer System Maintenance	\$146,721.52
Capital Reserves ⁽¹⁾	62,412.50
O&M Reserves ⁽²⁾	36,680.38
Less: General Benefit ⁽³⁾	(4,916.29)
Administration ⁽⁴⁾	26,381.98
Total Sewer System Costs to be Assessed	\$267,280.09
STREETLIGHTING OPERATION AND MAINTENANCE BUDGET	
Streetlighting Operation and Maintenance	\$22,975.37
Capital Reserves ⁽¹⁾	556.75
O&M Reserves ⁽²⁾	5,743.84
Less: General Benefit ⁽⁵⁾	(3,685.84)
Administration ⁽⁴⁾	4,131.20
Total Streetlighting Costs to be Assessed	\$29,721.32
COMMON AREA MAINTENANCE BUDGET	
Common Area Maintenance	\$1,381.55
Capital Reserves ⁽¹⁾	24,128.25
O&M Reserves ⁽²⁾	345.39
Less: General Benefit ⁽⁶⁾	(2,034.80)
Administration ⁽⁴⁾	248.42
Total Common Area Costs to be Assessed	\$24,068.80

(1) Three months of Capital Improvement costs.

(2) Three months of maintenance costs to be collected until the Reserve balance is equal to 1 year's worth of Operations and Maintenance (O&M).

(3) General Benefit is 2.00% of the annual maintenance costs. Reference is made to the Formation Engineer's Report for detailed calculation of General Benefit.

(4) Allocated based on proportion of the Total Cost Estimate Budget.

(5) General Benefit is 12.59% of the annual maintenance costs. Reference is made to the Formation Engineer's Report for detailed calculation of General Benefit.

(6) General Benefit is 7.87% of the annual maintenance costs. Reference is made to the Formation Engineer's Report for detailed calculation of General Benefit.

TOTAL FISCAL YEAR 2025/26 AMOUNT TO BE ASSESSED

Description	Amount
Total Costs of Improvements	\$398,046.24
Plus District Capital Reserves	175,719.00
Plus District O&M Reserves	99,511.56
Less General Benefit	(18,083.56)
Plus District Administrative Costs	71,572.64
Total Amount to be Assessed in FY 2025/26	\$726,765.88

FISCAL YEAR 2025/26 ASSESSMENT RATE PER SPECIAL BENEFIT POINT

Improvement Type	Costs to be Assessed ⁽¹⁾	Total Special Benefit Points ⁽²⁾	FY 25/26 Assessment Rate per Special Benefit Point	FY 25/26 Maximum Assessment Rate per Special Benefit Point
Water System	\$405,695.68	282.71	\$1,435.02	\$1,435.0063
Sewer System	267,280.09	295.18	905.48	\$905.4936
Streetlighting	29,721.32	213.26	139.36	\$139.3693
Common Areas	24,068.80	327.97	73.38	\$73.3875

(1) Slight variances between the budgets and final applied assessment amount are due to rounding.

(2) Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected shall be determined in accordance with the method of apportionment and Assessment Rate Per Special Benefit Point approved.

EXHIBIT “E”



PROPOSAL EVALUATION FORM

COUNTY OF IMPERIAL DEPARTMENT OF PUBLIC WORKS

**Request for Proposals for
FINANCIAL CONSULTATION SERVICES FOR THE
GATEWAY COUNTY SERVICE AREA
ASSESSMENT DISTRICT NO. 2024-1
(SERVICES ASSESSMENT DISTRICT)
COUNTY PROJECT NO. 6791GTW**

Prepared January 20, 2026

DATE: _____

EVALUATOR: _____

RESPONDENT: _____

PROJECT: _____

RATING POINTS:

5 = excellent
4 = good
3 = above average
2 = average
1 = below average
0 = unsatisfactory

CRITERIA	WEIGHT FACTOR	X	RATING	=	WEIGHTED RATING
----------	---------------	---	--------	---	-----------------

A. Technical Approach

- | | | | | | |
|--|--------|--|--|--|--|
| • Responsiveness & understanding of work to be done, i.e. scope of work | (0.20) | | | | |
| • Specific experience with similar financial services for municipal or government agencies | (0.20) | | | | |

B. Project Management

- | | | | | | |
|--|--------|--|--|--|--|
| • Capacity to perform the scope of work and the ability to complete the project in a timely manner | (0.20) | | | | |
|--|--------|--|--|--|--|

C. References	(0.10)				
---------------	--------	--	--	--	--

D. Qualifications and training for this type of work	(0.15)				
--	--------	--	--	--	--

E. Overall quality of proposal, including qualifications and thoroughness	(0.15)				
---	--------	--	--	--	--

Subtotal Score _____

Previous experience and performance working
With Imperial County Department of Public Works
Projects _____
(0 to -5)

NOTE: Good previous experience and no previous experience will constitute a score of zero. Negative experience points will be deducted from the overall score.

Total Score _____

Comments:

EXHIBIT “F”

INSURANCE COVERAGE AND LIMITS:

Liability coverage shall be at least as broad as Insurance Services Office (ISO) CGL Policy CG 00 01. No modifications or endorsements are allowed that would reduce, limit, restrict, or exclude coverage under the standard unmodified ISO CGL policy coverages.

<u>Insurance</u>	<u>Minimum Limit*</u>
Professional Liability (Errors and Omissions)	Insurance appropriate to the Contractor's profession, with limit no less than \$1,000,000 per occurrence or claim, \$1,000,000 aggregate.
Workers Compensation, Coverage A	as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
Employers Liability, Coverage B	\$1,000,000
Commercial General Liability (including Contractual Liability):	Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than \$3,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
Comprehensive Automobile Liability (owned, hired & non-owned vehicles) Bodily Injury & Property Damage	ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with limit no less than \$1,000,000 per accident for bodily injury and property damage.

ADDITIONAL ENDORSEMENT REQUIRED:

1. Waiver of Subrogation (Rights of Recovery) endorsement of Workers' Compensation
2. Additional Insured Endorsement for "ongoing operations" at least as broad as ISO CG 2010 Scheduled form, or Automatic form CG 2038.
3. Additional Insured Endorsement for "completed operations" at least as broad as ISO CG 2037 Scheduled form, or Automatic form CG 2040.
4. Primary & non-contributory coverage (at least as broad as ISO CG 20 01)

Special Risks or Circumstances

The COUNTY reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

1 **AGREEMENT FOR SERVICES**

2 **«Consultant_Business_Name»**

3 THIS AGREEMENT FOR SERVICES (“Agreement”), made and entered into effective the
4 _____ day of _____, 2017, by and between the County of Imperial, a political subdivision of
5 the State of California, by and through its Department of Public Works (“COUNTY”) and
6 **«Consultant_Business_Name»**, a **«Consultant_Business_Type»** licensed to do business within the state
7 of California (“CONSULTANT”) (individually, “Party;” collectively, “Parties”) shall be as follows:

8 **RECITALS**

9 **WHEREAS**, COUNTY desires to retain a qualified individual, firm or business entity to provide
10 **«Contract_Services»** for **«Project_Name»**; County Project No. **«Project_Number»** (“Project”); and

11 **WHEREAS**, CONSULTANT represents that it is qualified and experienced to perform the
12 services; and

13 **WHEREAS**, COUNTY desires to engage CONSULTANT to provide services by reason of its
14 qualifications and experience for performing such services, and CONSULTANT has offered to provide
15 the required services for the Project on the terms and in the manner set forth herein.

16 **NOW, THEREFORE**, in consideration of their mutual covenants, COUNTY and
17 CONSULTANT have and hereby agree to the following:

18 **1. INCORPORATION OF RECITALS.**

19 The Parties certify that, to the best of their knowledge, the above recitals are true and correct. The
20 above recitals are hereby adopted and incorporated within this Agreement.

21 **2. DEFINITIONS.**

22 **2.1.** “Request for Proposal” or “RFP” shall mean that document that describes the Project and
23 project requirements to prospective bidders entitled, “**«Name_of_RFP»**,” dated
24 **«Date_of_RFP»**. The Request for Proposal is attached hereto as **Exhibit “A”** and
25 incorporated herein by this reference.

26 **2.2.** “Proposal” shall mean CONSULTANT’s document entitled, “**«Name_of_Proposal»**,”
27 dated **«Date_of_Proposal»** and submitted to COUNTY’s Department of Public Works.
28 The Proposal is attached hereto as **Exhibit “B”** and incorporated herein this by reference.

1 **3. CONTRACT COORDINATION.**

2 **3.1.** The Director of Public Works or his/her designee shall be the representative of
3 COUNTY for all purposes under this Agreement. The Director of Public Works or
4 his/her designee is hereby designated as the Contract Manager for COUNTY. He/she
5 shall supervise the progress and execution of this Agreement.

6 **3.2.** CONSULTANT shall assign a single Contract Manager to have overall responsibility for
7 the progress and execution of this Agreement. Should circumstances or conditions
8 subsequent to the execution of this Agreement require a substitute Contract Manager for
9 any reason, the Contract Manager designee shall be subject to the prior written acceptance
10 and approval of COUNTY's Contract Manager.

11 **4. DESCRIPTION OF WORK.**

12 CONSULTANT shall provide all materials and labor to perform this Agreement consistent with
13 the RFP and the Proposal, as set forth in **Exhibits "A" and "B."** In the event of a conflict amongst this
14 Agreement, the RFP, and the Proposal, the RFP shall take precedence over the Proposal and this
15 Agreement shall take precedence over both.

16 **5. WORK TO BE PERFORMED BY CONSULTANT.**

17 **5.1.** CONSULTANT shall comply with all terms, conditions and requirements of the Proposal
18 and this Agreement.

19 **5.2.** CONSULTANT shall perform such other tasks as necessary and proper for the full
20 performance of the obligations assumed by CONSULTANT hereunder; including but not
21 limited to any additional work or change orders agreed upon pursuant to written
22 authorization as described in Paragraph 6.3, and as contemplated under Sections 13, 14,
23 and 28. Proposed additional work or change order requests, when applicable, will be
24 attached and incorporated herein under **Exhibit "B"** (as "B-1," "B-2," etc.).

25 **5.3.** CONSULTANT shall:

26 **5.3.1.** Procure all permits and licenses, pay all charges and fees, and give all notices
27 that may be necessary and incidental to the due and lawful prosecution of the
28 services to be performed by CONSULTANT under this agreement;

5.3.2. Keep itself fully informed of all existing and proposed federal, state and local laws, ordinances, regulations, orders and decrees which may affect those engaged or employed under this Agreement;

5.3.3. At all times observe and comply with, and cause all of its employees to observe and comply with all of said laws, ordinances, regulations, orders and decrees mentioned above; and

5.3.4. Immediately report to COUNTY's Contract Manager in writing any discrepancy or inconsistency it discovers in said laws, ordinances, regulations, orders and decrees mentioned above in relation to any plans, drawings, specifications or provisions of this Agreement.

6. REPRESENTATIONS BY CONSULTANT.

6.1. CONSULTANT understands and agrees that COUNTY has limited knowledge in the multiple areas specified in the Proposal. CONSULTANT has represented itself to be an expert in these fields and understands that COUNTY is relying upon such representation.

6.2. CONSULTANT represents and warrants that it is a lawful entity possessing all required licenses and authorities to do business in the State of California and perform all aspects of this Agreement.

6.3. CONSULTANT shall not commence any work under this Agreement or provide any other services, or materials, in connection therewith until CONSULTANT has received written authorization from COUNTY's Contract manager to do so.

6.4. CONSULTANT represents and warrants that the people executing this Agreement on behalf of CONSULTANT have the authority of CONSULTANT to sign this Agreement and bind CONSULTANT to the performance of all duties and obligations assumed by CONSULTANT herein.

6.5. CONSULTANT represents and warrants that any employee, contractor and/or agent who will be performing any of the duties and obligations of CONSULTANT herein possess all required licenses and authorities, as well as the experience and training, to perform such tasks.

- 1 **6.6.** CONSULTANT represents and warrants that the allegations contained in the Proposal are
2 true and correct.
- 3 **6.7.** CONSULTANT understands and agrees not to discuss this Agreement or work
4 performed pursuant to this Agreement with anyone not a party to this Agreement
5 without the prior permission of COUNTY. CONSULTANT further agrees to
6 immediately advise COUNTY of any contacts or inquiries made by anyone not a party
7 to this Agreement with respect to work performed pursuant to this Agreement.
- 8 **6.8.** Prior to accepting any work under this Agreement, CONSULTANT shall perform a due
9 diligence review of its files and advise COUNTY of any conflict or potential conflict
10 CONSULTANT may have with respect to the work requested.
- 11 **6.9.** CONSULTANT understands and agrees that in the course of performance of this
12 Agreement CONSULTANT may be provided with information or data considered by
13 the owner or the COUNTY to be confidential. COUNTY shall clearly identify such
14 information and/or data as confidential. CONSULTANT shall take all necessary steps
15 necessary to maintain such confidentiality including but not limited to restricting the
16 dissemination of all material received to those required to have such data in order for
17 CONSULTANT to perform under this Agreement.
- 18 **6.10.** CONSULTANT represents that the personnel dedicated to this project as identified in
19 CONSULTANT's Proposal, will be the people to perform the tasks identified therein.
20 CONSULTANT will not substitute other personnel or engage any contractors to work
21 on any tasks identified herein without prior written notice to COUNTY.
- 22 **6.11.** CONSULTANT understands that COUNTY considers the representations made herein
23 to be material and would not enter into this Agreement with CONSULTANT if such
24 representations were not made.

25 **7. TERM OF AGREEMENT.**

26 This Agreement shall commence on the date first written above and shall remain in effect until
27 the services provided as outlined in Section 4, ("DESCRIPTION OF WORK"), have been completed,
28 unless otherwise terminated as provided for in this Agreement.

1 **8. COMPENSATION.**

2 **8.1.** The total compensation payable under this Agreement shall not exceed
3 «Cost_of_Original_Contract», unless otherwise previously agreed to in writing by
4 COUNTY.

5 **8.2.** The fee for any additional services required by COUNTY will be computed either on a
6 negotiated lump sum basis or upon actual hours and expenses incurred by
7 CONSULTANT and based on CONSULTANT's current standard rates as set forth in
8 the Proposal. Additional services or costs will not be paid without a prior written
9 agreement between the Parties.

10 **8.3.** Except as provided under Paragraphs 8.1 and 8.2, COUNTY shall not be responsible to
11 pay CONSULTANT any compensation, out of pocket expenses, fees, reimbursement of
12 expenses or other remuneration.

13 **9. PAYMENT.**

14 **9.1.** CONSULTANT shall bill COUNTY on a time and material basis as set forth in **Exhibit**
15 **“B.”** COUNTY shall pay CONSULTANT for completed and approved services upon
16 presentation of its itemized billing.

17 **9.2.** COUNTY shall have the right to retain five percent (5%) of the total of amount of each
18 invoice, not to exceed five percent (5%) of the total compensation amount of the
19 completed project. “Completion of the Project” is when the work to be performed has
20 been completed in accordance with this Agreement, as determined by COUNTY, and all
21 subcontractors, if any, have been paid in full by CONSULTANT. Upon completion of the
22 Project CONSULTANT shall bill COUNTY the retention for payment by COUNTY.

23 **10. METHOD OF PAYMENT.**

24 CONSULTANT shall at any time prior to the fifteenth (15th) day of any month, submit to
25 COUNTY a written claim for compensation for services performed. The claim shall be in a format
26 approved by COUNTY. No payment shall be made by COUNTY prior to the claims being approved in
27 writing by COUNTY's Contract Manager or his/her designee. CONSULTANT may expect to receive
28 payment within a reasonable time thereafter and in any event in the normal course of business within

thirty (30) days after the claim is submitted.

11. TIME FOR COMPLETION OF THE WORK.

The Parties agree that time is of the essence in the performance of this Agreement. Program scheduling shall be as described in Exhibits unless revisions are approved by both COUNTY's Contract Manager and CONSULTANT's Contract Manager. Time extensions may be allowed for delays caused by COUNTY, other governmental agencies or factors not directly brought about by the negligence or lack of due care on the part of CONSULTANT.

12. MAINTENANCE AND ACCESS OF BOOKS AND RECORDS.

12.1. CONSULTANT shall maintain books, records, documents, reports and other materials developed under this Agreement as follows:

12.2. CONSULTANT shall maintain all ledgers, books of accounts, invoices, vouchers, canceled checks, and other records relating to CONSULTANT's charges for services or expenditures and disbursements charged to COUNTY for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to CONSULTANT pursuant to this Agreement.

12.3. CONSULTANT shall maintain all reports, documents, and records, which demonstrate performance under this Agreement for a minimum period of five (5) years, or for any longer period required by law, from the date of termination or completion of this Agreement.

12.4. Any records or documents required to be maintained by CONSULTANT pursuant to this Agreement shall be made available to COUNTY for inspection or audit at any time during CONSULTANT's regular business hours provided that COUNTY provides CONSULTANT with seven (7) days advanced written or e-mail notice. Copies of such documents shall, at no cost to COUNTY, be provided to COUNTY for inspection at CONSULTANT's address indicated for receipt of notices under this Agreement.

13. SUSPENSION OF AGREEMENT.

COUNTY's Contract Manager shall have the authority to suspend this Agreement, in whole or in part, for such period as deemed necessary due to unfavorable conditions or to the failure on the part

of CONSULTANT to perform any provision of this Agreement. CONSULTANT will be paid the compensation due and payable to the date of suspension.

14. TERMINATION.

COUNTY retains the right to terminate this Agreement for any reason by notifying CONSULTANT in writing twenty (20) days prior to termination and by paying the compensation due and payable to the date of termination; provided, however, if this Agreement is terminated for fault of CONSULTANT, COUNTY shall be obligated to compensate CONSULTANT only for that portion of CONSULTANT's services which are of benefit to COUNTY. Said compensation is to be arrived at by mutual agreement between COUNTY and CONSULTANT; should the parties fail to agree on said compensation, an independent arbitrator shall be appointed and the decision of the arbitrator shall be binding upon the parties.

15. INSPECTION.

CONSULTANT shall furnish COUNTY with every reasonable opportunity for COUNTY to ascertain that the services of CONSULTANT are being performed in accordance with the requirements and intentions of this Agreement. All work done and materials furnished, if any, shall be subject to COUNTY's Contract Manager's inspection and approval. The inspection of such work shall not relieve CONSULTANT of any of its obligations to fulfill its Agreement as prescribed.

16. OWNERSHIP OF MATERIALS.

All original drawings, videotapes, studies, sketches, computations, reports, information, data and other materials given to or prepared or assembled by or in the possession of CONSULTANT pursuant to this Agreement shall become the permanent property of COUNTY and shall be delivered to COUNTY upon demand, whether or not completed, and shall not be made available to any individual or organization without the prior written approval of COUNTY.

17. INTEREST OF CONSULTANT.

17.1. CONSULTANT covenants that it presently has no interest, and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder.

17.2. CONSULTANT covenants that, in the performance of this Agreement, no sub-

contractor or person having such an interest shall be employed.

17.3. CONSULTANT certifies that no one who has or will have any financial interest under this Agreement is an officer or employee of COUNTY.

18. INDEMNIFICATION.

18.1. CONSULTANT agrees to the fullest extent permitted by law to indemnify, defend, protect and hold COUNTY and its representatives, officers, directors, designees, employees, successors and assigns harmless from any and all claims, expenses, liabilities, losses, causes of actions, demands, losses, penalties, attorneys' fees and costs, in law or equity, of every kind and nature whatsoever arising out of or in connection with CONSULTANT's negligent acts and omissions or willful misconduct under this Agreement ("Claims"), whether or not arising from the passive negligence of COUNTY, but does not include Claims that are the result of the negligence or willful misconduct of COUNTY.

18.2. CONSULTANT agrees to defend with counsel acceptable to COUNTY, indemnify and hold COUNTY harmless from all Claims, including but not limited to:

18.2.1. Personal injury, including but not limited to bodily injury, emotional injury, sickness or disease or death to persons including but not limited to COUNTY's representatives, officers, directors, designees, employees, agents, successors and assigns, subcontractors and other third parties and/or damage to property of anyone (including loss of use thereof) arising out of CONSULTANT's negligent performance of, or willful misconduct surrounding, any of the terms contained in this Agreement, or anyone directly or indirectly employed by CONSULTANT or anyone for whose acts CONSULTANT may be liable;

18.2.2. Liability arising from injuries to CONSULTANT and/or any of CONSULTANT's employees or agents arising out of CONSULTANT's negligent performance of, or willful misconduct surrounding, any of the terms contained in this Agreement, or anyone directly or indirectly employed by CONSULTANT or anyone for whose acts CONSULTANT may be liable;

1 **18.2.3.** Penalties imposed upon account of the violation of any law, order, citation, rule,
2 regulation, standard, ordinance or statute caused by the negligent action or
3 inaction, or willful misconduct of CONSULTANT or anyone directly or
4 indirectly employed by CONSULTANT or anyone for whose acts
5 CONSULTANT may be liable, including but not limited to:

6 (a) Any loss of funding, penalties, fees, or other costs resulting from
7 CONSULTANT's failure to adhere to Disadvantaged Business
8 Enterprise requirements and/or goals, as determined by COUNTY or
9 such other lawful entity in charge of monitoring Disadvantaged Business
10 Enterprise compliance;

11 (a) Any loss of funding, penalties, fees, or other costs resulting from
12 CONSULTANT's failure to adhere to prevailing wage requirements, as
13 determined by COUNTY, the California Department of Industrial
14 Relations, or such other lawful entity in charge of monitoring prevailing
15 wage compliance;

16 **18.2.4.** Infringement of any patent rights which may be brought against COUNTY
17 arising out of CONSULTANT's work;

18 **18.2.5.** Any violation or infraction by CONSULTANT of any law, order, citation, rule,
19 regulation, standard, ordinance or statute in any way relating to the occupational
20 health or safety of employees; and

21 **18.2.6.** Any breach by CONSULTANT of the terms, requirements or covenants of this
22 Agreement.

23 **18.3.** These indemnification provisions shall extend to Claims occurring after this Agreement
24 is terminated, as well as while it is in force.

25 **19. INDEPENDENT CONTRACTOR.**

26 In all situations and circumstances arising out of the terms and conditions of this Agreement,
27 CONSULTANT is an independent contractor, and as an independent contractor, the following shall
28 apply:

- 1 **19.1.** CONSULTANT is not an employee or agent of COUNTY and is only responsible for
2 the requirements and results specified by this Agreement or any other agreement.
- 3 **19.2.** CONSULTANT shall be responsible to COUNTY only for the requirements and results
4 specified by this Agreement and except as specifically provided in this Agreement, shall
5 not be subject to COUNTY's control with respect to the physical actions or activities of
6 CONSULTANT in fulfillment of the requirements of this Agreement.
- 7 **19.3.** CONSULTANT is not, and shall not be, entitled to receive from, or through, COUNTY,
8 and COUNTY shall not provide, or be obligated to provide, CONSULTANT with
9 Workers' Compensation coverage or any other type of employment or worker insurance
10 or benefit coverage required or provided by any Federal, State or local law or regulation
11 for, or normally afforded to, an employee of COUNTY.
- 12 **19.4.** CONSULTANT shall not be entitled to have COUNTY withhold or pay, and COUNTY
13 shall not withhold or pay, on behalf of CONSULTANT, any tax or money relating to
14 the Social Security Old Age Pension Program, Social Security Disability Program, or
15 any other type of pension, annuity, or disability program required or provided by any
16 federal, State or local law or regulation.
- 17 **19.5.** CONSULTANT shall not be entitled to participate in, nor receive any benefit from, or
18 make any claim against any COUNTY fringe program, including, but not limited to,
19 COUNTY's pension plan, medical and health care plan, dental plan, life insurance plan,
20 or any other type of benefit program, plan, or coverage designated for, provided to, or
21 offered to COUNTY's employees.
- 22 **19.6.** COUNTY shall not withhold or pay, on behalf of CONSULTANT, any Federal, State,
23 or local tax, including, but not limited to, any personal income tax, owed by
24 CONSULTANT.
- 25 **19.7.** CONSULTANT is, and at all times during the term of this Agreement, shall represent
26 and conduct itself as an independent contractor, not as an employee of COUNTY.
- 27 **19.8.** CONSULTANT shall not have the authority, express or implied, to act on behalf of,
28 bind or obligate COUNTY in any way without the written consent of COUNTY.

1 **20. INSURANCE.**

2 **20.1.** CONSULTANT hereby agrees at its own cost and expense to procure and maintain,
3 during the entire term of this Agreement and any extended term therefore, insurance in
4 a sum acceptable to COUNTY and adequate to cover potential liabilities arising in
5 connection with the performance of this Agreement and in any event not less than the
6 minimum limit set forth in the "Minimum Insurance Amounts" attachment to RFP
7 (**Exhibit "A"**) which are incorporated as if set forth fully herein.

8 **20.2. Special Insurance Requirements.** All insurance required shall:

9 **20.2.1.** Be procured from California admitted insurers (licensed to do business in
10 California) with a current rating by Best's Key Rating Guide, acceptable to
11 COUNTY. A rating of at least A-VII shall be acceptable to COUNTY; lesser
12 ratings must be approved in writing by COUNTY.

13 **20.2.2.** Be primary coverage as respects COUNTY and any insurance or self-insurance
14 maintained by COUNTY shall be in excess of CONSULTANT's insurance
15 coverage and shall not contribute to it.

16 **20.2.3.** Name The Imperial County Department of Public Works and the County of
17 Imperial and their officers, employees, and volunteers as additional insured on
18 all policies, except Workers' Compensation insurance and Errors & Omissions
19 insurance, and provide that COUNTY may recover for any loss suffered by
20 COUNTY due to CONSULTANT's negligence.

21 **20.2.4.** State that it is primary insurance and regards COUNTY as an additional insured
22 and contains a cross-liability or severability of interest clause.

23 **20.2.5.** Not be canceled, non-renewed or reduced in scope of coverage until after thirty
24 (30) days written notice has been given to COUNTY. CONSULTANT may not
25 terminate such coverage until it provides COUNTY with proof that equal or
26 better insurance has been secured and is in place. Cancellation or change
27 without prior written consent of COUNTY shall, at the option of COUNTY, be
28 grounds for termination of this Agreement.

1 **20.2.6.** If this Agreement remains in effect more than one (1) year from the date of its
2 original execution, COUNTY may, at its sole discretion, require an increase to
3 liability insurance to the level then customary in similar COUNTY Agreements
4 by giving sixty (60) days notice to CONSULTANT.

5 **20.3. Additional Insurance Requirements.**

6 **20.3.1.** COUNTY is to be notified immediately of all insurance claims. COUNTY is
7 also to be notified if any aggregate insurance limit is exceeded.

8 **20.3.2.** The comprehensive or commercial general liability shall contain a provision of
9 endorsements stating that such insurance:

- 10 (a) Includes contractual liability;
- 11 (b) Does not contain any exclusions as to loss or damage to property caused
12 by explosion or resulting from collapse of buildings or structures or
13 damage to property underground, commonly referred to by insurers as
14 the “XCU Hazards;”
- 15 (c) Does not contain a “pro rata” provision which looks to limit the insurer’s
16 liability to the total proportion that its policy limits bear to the total
17 coverage available to the insured;
- 18 (d) Does not contain an “excess only” clause which require the exhaustion
19 of other insurance prior to providing coverage;
- 20 (e) Does not contain an “escape clause” which extinguishes the insurer’s
21 liability if the loss is covered by other insurance;
- 22 (f) Includes COUNTY as an additional insured.
- 23 (g) States that it is primary insurance and regards COUNTY as an additional
24 insured and contains a cross-liability or severability of interest clause.

25 **20.4. Deposit of Insurance Policy.** Promptly on issuance, reissuance, or renewal of any
26 insurance policy required by this Agreement, CONSULTANT shall, if requested by
27 COUNTY, provide COUNTY satisfactory evidence that insurance policy premiums
28 have been paid together with a duplicate copy of the policy or a certificate evidencing

1 the policy and executed by the insurance company issuing the policy or its authorized
2 agent.

3 **20.5. Certificates of Insurance.** CONSULTANT agrees to provide COUNTY with the
4 following insurance documents on or before the effective date of this Agreement:

5 **20.5.1.** Complete copies of certificates of insurance for all required coverages including
6 additional insured endorsements shall be attached hereto as **Exhibit “C”** and
7 incorporated herein.

8 **20.5.2.** The documents enumerated in this Paragraph shall be sent to the following:

9 County of Imperial
10 Risk Management Department
11 RE: County Project No. «Project_Number»
12 940 Main Street, Suite 101
13 El Centro, CA 92243

14 County of Imperial
15 Department of Public Works
16 RE: County Project No. «Project_Number»
17 155 South 11th Street
18 El Centro, CA 92243

19 **20.6. Additional Insurance.** Nothing in this, or any other provision of this Agreement, shall
20 be construed to preclude CONSULTANT from obtaining and maintaining any
21 additional insurance policies in addition to those required pursuant to this Agreement.

22 **21. PREVAILING WAGE.**

23 **21.1.** CONSULTANT acknowledges that any work that qualifies as a “public work” within
24 the meaning of California Labor Code section 1720 shall cause CONSULTANT, and its
25 sub-consultants, to comply with the provisions of California Labor Code sections 1775
26 et seq.

27 **21.2.** When applicable, copies of the prevailing rate of per diem wages shall be on file at
28 COUNTY’s Department of Public Works and available to CONSULTANT and any
other interested party upon request. CONSULTANT shall post copies of the prevailing
wage rate of per diem wages at the Project site.

1 **21.3.** CONSULTANT hereby acknowledges and stipulates to the following:

2 **21.3.1.** CONSULTANT has reviewed and agrees to comply with the provisions of
3 Labor Code section 1776 regarding retention and inspection of payroll records
4 and noncompliance penalties; and

5 **21.3.2.** CONSULTANT has reviewed and agrees to comply with the provisions of
6 Labor Code section 1777.5 regarding employment of registered apprentices; and

7 **21.3.3.** CONSULTANT has reviewed and agrees to comply with the provisions of
8 Labor Code section 1810 regarding the legal day's work; and

9 **21.3.4.** CONSULTANT has reviewed and agrees to comply with the provisions of
10 Labor Code section 1813 regarding forfeiture for violations of the maximum
11 hours per day and per week provisions contained in the same chapter.

12 **21.3.5.** CONSULTANT has reviewed and agrees to comply with any applicable
13 provisions for those Projects subject to Department of Industrial Relations (DIR)
14 Monitoring and Enforcement of prevailing wages. COUNTY hereby notifies
15 CONSULTANT that CONSULTANT is responsible for complying with the
16 requirements of Senate Bill 854 (SB854) regarding certified payroll record
17 reporting. Further information concerning the requirements of SB854 is
18 available on the DIR website located at: [http://www.dir.ca.gov/Public-](http://www.dir.ca.gov/Public-Works/PublicWorksEnforcement.html)
19 Works/PublicWorksEnforcement.html.

20 **22. WORKERS' COMPENSATION CERTIFICATION.**

21 **22.1.** Prior to the commencement of work, CONSULTANT shall sign and file with
22 COUNTY the following certification: "I am aware of the provisions of California Labor
23 Code §§3700 et seq. which require every employer to be insured against liability for
24 workers' compensation or to undertake self-insurance in accordance with the provisions
25 of that code, and I will comply with such provisions before commencing the
26 performance of the work of this contract."

27 **22.2.** This certification is included in this Agreement and signature of the Agreement shall
28 constitute signing and filing of the certificate.

1 **22.3.** CONSULTANT understands and agrees that any and all employees, regardless of hire
2 date, shall be covered by Workers' Compensation pursuant to statutory requirements
3 prior to beginning work on the Project.

4 **22.4.** If CONSULTANT has no employees, initial here: _____.

5 **23. ASSIGNMENT.**

6 Neither this Agreement nor any duties or obligations hereunder shall be assignable by
7 CONSULTANT without the prior written consent of COUNTY. CONSULTANT may employ other
8 specialists to perform services as required with prior approval by COUNTY.

9 **24. NON-DISCRIMINATION.**

10 **24.1.** During the performance of this Agreement, CONSULTANT and its subcontractors shall
11 not unlawfully discriminate, harass or allow harassment against any employee or
12 applicant for employment because of sex, race, color, ancestry, religious creed, national
13 origin, physical disability (including HIV and AIDS), mental disability, medical
14 condition (cancer), age (over forty (40)), marital status and denial of family care leave.
15 CONSULTANT and its subcontractors shall insure that the evaluation and treatment of
16 their employees and applicants for employment are free from such discrimination and
17 harassment.

18 **24.2.** CONSULTANT and its subcontractors shall not discriminate on the basis of race, color,
19 national origin, or sex in the performance of this Agreement. CONSULTANT shall
20 carry out applicable requirements of 49 CFR 26 in the award and administration of
21 DOT-assisted contracts. Failure by CONSULTANT to carry out these requirements is a
22 material breach of this Agreement, which may result in the termination of this
23 Agreement, or such other remedy as COUNTY deems appropriate.

24 **24.3.** CONSULTANT and its subcontractors shall comply with the provisions of the Fair
25 Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the applicable
26 regulations promulgated thereunder (California Code of Regulations, Title 2, §7285 et
27 seq.).

28 **24.4.** The applicable regulations of the Fair Employment and Housing Commission

implementing Government Code §12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full.

24.5. The applicable regulations of §504 of the Rehabilitation Act of 1973 (29 U.S.C. §794 (a)) are incorporated into this Agreement by reference and made a part hereof as if set forth in full.

24.6. CONSULTANT and its subconsultants shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement.

24.7. CONSULTANT shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this Agreement.

25. DISADVANTAGED BUSINESS ENTITY COMPLIANCE.

25.1. CONSULTANT represents and warrants that it has fully read the applicable Disadvantaged Business Enterprise (“DBE”) requirements pertaining to this Project and has fully and accurately completed any and all required DBE forms.

25.2. CONSULTANT represents and warrants that it will comply with all applicable DBE requirements for this Project.

25.3. CONSULTANT shall comply with the applicable DBE provisions attached hereto as **Exhibit “D”** and incorporated by this reference as though fully set forth herein.

25.4. If any state or federal funds are withheld from COUNTY or not reimbursed to COUNTY due to CONSULTANT’s failure to either comply with the DBE requirements set forth in the RFP and this Agreement, or to meet the mandatory DBE goals as determined by COUNTY, Caltrans, the Federal Highway Administration, and/or any other state or federal agency contributing funds to the Project, then CONSULTANT shall fully reimburse COUNTY the amount of funding lost. COUNTY reserves the right to deduct any such loss in funding from the amount of compensation due to CONSULTANT under this Agreement.

25.5. In addition to the above, CONSULTANT’s failure to comply with DBE

requirements/goals shall subject it to such sanctions as are permitted by law, which may include, but shall not be limited to the following:

25.5.1. Termination of this Agreement;

25.5.2. Withholding monthly progress payments;

25.5.3. Compensatory, special, incidental, liquidated and other damages; and/or

25.5.4. Designation of CONSULTANT as “nonresponsible,” and disqualification from bidding on future public works projects advertised by COUNTY.

26. NOTICES AND REPORTS.

26.1. Any notice and reports under this Agreement shall be in writing and may be given by personal delivery or by mailing by certified mail, addressed as follows:

COUNTY

Director of Public Works

RE: County Project No. «Project_Number»

«Project_Number»

155 South 11th Street

El Centro, CA 92243

County of Imperial

Clerk of the Board of Supervisors

RE: County Project No. «Project_Number»

940 W. Main Street, Suite 209

El Centro, CA 92243

CONSULTANT

«Consultant_Business_Name»

RE: County Project No.

«Consultant_Street_Address»

«Consultant_City_State»

26.2. Notice shall be deemed to have been delivered only upon receipt by the Party, seventy-two (72) hours after deposit in the United States mail or twenty-four (24) hours after deposit with an overnight carrier.

26.3. The addressees and addresses for purposes of this Section may be changed to any other addressee and address by giving written notice of such change. Unless and until written notice of change of addressee and/or address is delivered in the manner provided in this Section, the addressee and address set forth in this Agreement shall continue in effect for all purposes hereunder.

27. ENTIRE AGREEMENT.

This Agreement contains the entire Agreement between COUNTY and CONSULTANT

relating to the transactions contemplated hereby and supersedes all prior or contemporaneous agreements, understandings, provisions, negotiations, representations, or statements, either written or oral.

28. MODIFICATION.

No modification, waiver, amendment, discharge, or change of this Agreement shall be valid unless the same is in writing and signed by both Parties.

29. CAPTIONS.

Captions in this Agreement are inserted for convenience of reference only and do not define, describe or limit the scope or the intent of this Agreement or any of the terms thereof.

30. PARTIAL INVALIDITY.

If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

31. GENDER AND INTERPRETATION OF TERMS AND PROVISIONS.

31.1. As used in this Agreement and whenever required by the context thereof, each number, both singular and plural, shall include all numbers, and each gender shall include a gender.

31.2. CONSULTANT as used in this Agreement or in any other document referred to in or made a part of this Agreement shall likewise include the singular and the plural, a corporation, a partnership, individual, firm or person acting in any fiduciary capacity as executor, administrator, trustee or in any other representative capacity or any other entity.

31.3. All covenants herein contained on the part of CONSULTANT shall be joint and several if more than one person, firm or entity executes the Agreement.

32. WAIVER.

No waiver of any breach or of any of the covenants or conditions of this Agreement shall be construed to be a waiver of any other breach or to be a consent to any further or succeeding breach of the same or any other covenant or condition.

1 **33. CHOICE OF LAW.**

2 This Agreement shall be governed by the laws of the State of California. This Agreement is
3 made and entered into in Imperial County, California. Any action brought by either party with respect
4 to this agreement shall be brought in a court of competent jurisdiction within said County.

5 **34. AUTHORITY.**

6 **34.1.** Each individual executing this Agreement on behalf of CONSULTANT represents and
7 warrants that:

8 **34.1.1.** He/She is duly authorized to execute and deliver this Agreement on behalf of
9 CONSULTANT;

10 **34.1.2.** Such execution and delivery is in accordance with the terms of the Articles of
11 Incorporation or Partnership, any by-laws or Resolutions of CONSULTANT
12 and;

13 **34.1.3.** This Agreement is binding upon CONSULTANT accordance with its terms.

14 **34.2.** CONSULTANT shall deliver to COUNTY evidence acceptable to COUNTY of the
15 foregoing within thirty (30) days of execution of this Agreement.

16 **35. COUNTERPARTS.**

17 This Agreement (as well as any amendments hereto) may be executed in any number of
18 counterparts, each of which when executed shall be an original, and all of which together shall
19 constitute one and the same Agreement. No counterparts shall be effective until all Parties have
20 executed a counterpart hereof.

21 **36. REVIEW OF AGREEMENT TERMS.**

22 **36.1.** Each Party has had the opportunity to receive independent legal advice from its
23 attorneys with respect to the advisability of making the representations, warranties,
24 covenants and agreements provided for herein, and with respect to the advisability of
25 executing this Agreement.

26 **36.2.** Each Party represents and warrants to and covenants with the other Party that:

27 **36.2.1.** This Agreement in its reduction to final written form is a result of extensive
28 good faith negotiations between the Parties and/or their respective legal counsel;

1 and

2 **36.2.2.** The Parties and/or their legal counsel have carefully reviewed and examined this
3 Agreement for execution by said Parties.

4 **36.3.** Any statute or rule of construction that ambiguities are to be resolved against the
5 drafting party shall not be employed in the interpretation of this Agreement.

6 **37. NON-APPROPRIATION.**

7 **37.1.** All obligations of COUNTY are subject to appropriation of resources by various
8 federal, State, and local agencies, including but not limited to the U.S. Department of
9 Transportation (“DOT”) and the California Department of Transportation (“Caltrans”).

10 **37.2.** This Agreement is valid and enforceable only if sufficient funds are made available to
11 COUNTY for the purposes of this Project. In addition, this Agreement is subject to any
12 additional restrictions, limitations, conditions, or any statute enacted by Congress, State
13 Legislature, or COUNTY, and any regulations prescribed therefrom, that may affect the
14 provisions, terms, or funding of this Agreement.

15 **37.3.** If sufficient funds for the Project are not appropriated, this Agreement may be amended
16 or terminated in order to reflect said reduction in funding.

17 **IN WITNESS WHEREOF**, the Parties have executed this Agreement on the day and year first
18 above written.

19
20 **County of Imperial**

«Consultant_Business_Name»

21
22 By: _____
23 Michael W. Kelley, Chairman
24 Imperial County Board of Supervisors

By: _____
«Consultant_Name_for_Signature»

25 **ATTEST:**

26
27 _____
28 Blanca Acosta, Clerk of the Board,
County of Imperial, State of California

APPROVED AS TO FORM:

Katherine Turner,
County Counsel

By: _____
«CC_Attorney»,
«CC_Attorney_Title»

SAMPLE

EXHIBIT “A” – “REQUEST FOR PROPOSAL”

SAMPLE

EXHIBIT “B” – “PROPOSAL”

SAMPLE

EXHIBIT “C” – “CERTIFICATES OF INSURANCE”

SAMPLE

EXHIBIT “D” – “DISADVANTAGED BUSINESS ENTERPRISES (DBE) PARTICIPATION”

A. This contract is subject to 49 CFR, Part 26 entitled “Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs.” Consultants who obtain DBE participation on this contract will assist Caltrans in meeting its federally mandated statewide overall DBE goal.

B. The goal for DBE participation for this contract is _____%. If applicable, participation by DBE consultant or subconsultants shall be in accordance with information contained in the form entitled, “Consultant Proposal DBE Commitment” (Exhibit 10-O1, of the LAPM), or in the form entitled, “Consultant Contract DBE Information” (Exhibit 10-O2, of the LAPM), attached hereto and incorporated as part of the Contract. If a DBE subconsultant is unable to perform, CONSULTANT must make a good faith effort to replace him/her with another DBE subconsultant, if the goal is not otherwise met.

C. DBEs and other small businesses, as defined in 49 CFR, Part 26 are encouraged to participate in the performance of contracts financed in whole or in part with federal funds. CONSULTANT or subconsultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. CONSULTANT shall carry out applicable requirements of 49 CFR, Part 26 in the award and administration of US DOT-assisted agreements. Failure by CONSULTANT to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as LOCAL AGENCY deems appropriate.

D. Any subcontract entered into as a result of this contract shall contain all of the provisions of this section.

E. A DBE firm may be terminated only with prior written approval from LOCAL AGENCY and only for the reasons specified in 49 CFR 26.53(f). Prior to requesting LOCAL AGENCY consent for the termination, CONSULTANT must meet the procedural requirements specified in 49 CFR 26.53(f).

F. A DBE performs a Commercially Useful Function (CUF) when it is responsible for execution of the work of the contract and is carrying out its responsibilities by actually performing, managing,

1 and supervising the work involved. To perform a CUF, the DBE must also be responsible with respect
2 to materials and supplies used on the contract, for negotiating price, determining quality and quantity,
3 ordering the material, and installing (where applicable) and paying for the material itself. To
4 determine whether a DBE is performing a CUF, evaluate the amount of work subcontracted, industry
5 practices, whether the amount the firm is to be paid under the, contract is commensurate with the work
6 it is actually performing, and other relevant factors.

7 G. A DBE does not perform a CUF if its role is limited to that of an extra participant in a
8 transaction, contract, or project through which funds are passed in order to obtain the appearance of
9 DBE participation. In determining whether a DBE is such an extra participant, examine similar
10 transactions, particularly those in which DBEs do not participate.

11 H. If a DBE does not perform or exercise responsibility for at least thirty percent (30%) of the
12 total cost of its contract with its own work force, or the DBE subcontracts a greater portion of the work
13 of the contract than would be expected on the basis of normal industry practice for the type of work
14 involved, it will be presumed that it is not performing a CUF.

15 I. CONSULTANT shall maintain records of materials purchased or supplied from all
16 subcontracts entered into with certified DBEs. The records shall show the name and business address
17 of each DBE or vendor and the total dollar amount actually paid each DBE or vendor, regardless of
18 tier. The records shall show the date of payment and the total dollar figure paid to all firms. DBE
19 prime consultants shall also show the date of work performed by their own forces along with the
20 corresponding dollar value of the work.

21 J. If applicable, upon completion of the Contract, a summary of these records shall be prepared
22 and submitted on the form entitled, "Final Report-Utilization of Disadvantaged Business Enterprise
23 (DBE) and First-Tier Subcontractors" CEM-2402F (Exhibit 17-F, of the LAPM), certified correct by
24 CONSULTANT or CONSULTANT's authorized representative and shall be furnished to the Contract
25 Administrator with the final invoice. Failure to provide the summary of DBE payments with the final
26 invoice will result in twenty-five percent (25%) of the dollar value of the invoice being withheld from
27 payment until the form is submitted. The amount will be returned to CONSULTANT when a
28

1 satisfactory "Final Report-Utilization of Disadvantaged Business Enterprises (DBE) and First-Tier
2 Subcontractors" form is submitted to the Contract Administrator.

3 K. If a DBE subconsultant is decertified during the life of the contract, the decertified
4 subconsultant shall notify CONSULTANT in writing with the date of decertification. If a
5 subconsultant becomes a certified DBE during the life of the Contract, the subconsultant shall notify
6 CONSULTANT in writing with the date of certification. Any changes should be reported to LOCAL
7 AGENCY's Contract Administrator within 30 days.