



City of Seal Beach

Street Lighting District No. 1

2025-2026 ENGINEER'S ANNUAL LEVY REPORT

INTENT MEETING: MAY 12, 2025
PUBLIC HEARING: JUNE 9, 2025

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com



TABLE OF CONTENTS

<i>I.</i>	<i>INTRODUCTION</i>	1
<i>II.</i>	<i>PROPOSITION 218</i>	2
<i>III.</i>	<i>BOUNDARIES OF DISTRICT</i>	3
<i>IV.</i>	<i>IMPROVEMENTS AUTHORIZED BY THE 1972 ACT</i>	4
<i>V.</i>	<i>PLANS AND SPECIFICATIONS</i>	6
<i>VI.</i>	<i>FINANCIAL ANALYSIS</i>	7
<i>VII.</i>	<i>METHOD OF APPORTIONMENT OF ASSESSMENT</i>	8
<i>VIII.</i>	<i>ASSESSMENT DIAGRAM AND ROLL</i>	16
	<i>EXHIBIT A</i>	17
	<i>EXHIBIT B</i>	18

I. INTRODUCTION

Pursuant to the order of the City Council of the City of Seal Beach and in compliance with the requirements of Article 4 of Chapter 1 of the "Landscaping and Lighting Act of 1972" (herein after referred to as the "1972 Act "), being Part 2 of Division 15, Sections 22500 through 22679 of the Streets and Highways Code of the State of California, this Report presents the engineering analysis for Fiscal Year 2025-2026 of the district (hereinafter referred to as the "District") known as:

Street Lighting District No. 1 City of Seal Beach

Assessments for this District are being levied for the following:

1. The maintenance and servicing of local street lights in close proximity to certain lots and parcels which provide a direct special benefit to such lots or parcels.
2. The maintenance and servicing of arterial street lights which provide a special benefit to the assessable parcels within the District whether or not such parcels are in close proximity to such lights.

The 1972 Act, in Section 22573, states that the "net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements." Details of the formula being used to spread the assessments throughout this District are found under the heading "Method of Apportionment of Assessment".

II. PROPOSITION 218

In November 1996 voters of the State of California passed Proposition 218 which added Article XIID to the California Constitution requiring new procedures for assessment districts. Article XIID requires that assessments comply with stated provisions by July 1, 1997, unless an assessment district meets certain exemptions. The exemptions from the procedural and approval requirements are set forth in Section 5 of the Article and include the following:

“(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control.”

The City of Seal Beach Street Lighting District No. 1 qualifies as an existing assessment with the District funding items that are considered exempt under provision (a) quoted above, specifically street and sidewalk improvements. Using the definitions provided by the Office of the Controller for the State of California in the Guidelines Relating to Gas Tax Expenditures published by the Division of Local Government Fiscal Affairs, street improvements include street lighting.

It is the Assessment Engineer’s understanding that the City has determined that the highest assessment rates used to calculate the annual assessments in years prior to the approval of Proposition 218 established the maximum assessment rates. Therefore, so long as the assessment rates do not exceed the maximum rates established prior to the passage of Proposition 218, assessment balloting is not required.

III. BOUNDARIES OF DISTRICT

The boundaries of the City of Seal Beach Street Lighting District No. 1 are coterminous with the city limits of the City of Seal Beach and are shown on the map entitled Assessment Diagram, City of Seal Beach Street Lighting District No. 1. The map of the District is on file in the office of the City Clerk of the City of Seal Beach and is available for review and public inspection and by reference is made part of the report.

IV. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

V. PLANS AND SPECIFICATIONS

The improvements include the maintenance and servicing of the public street lighting system within the City of Seal Beach. The City maintains Street Light Inventory Maps that show and describe the general nature, location, and extent of the street lights. These maps are on file in the office of the City Clerk where they are available for inspection and are incorporated herein by reference.

Maintenance includes, but is not limited to, the removal, repair, or replacement of light standards, poles, bulbs, fixtures, appurtenances, supplies, etc. Servicing includes the furnishing of all electrical energy to the street lights.

The local street lighting improvements to be maintained and serviced in Zones 1 and 2 of this District include the residential portion of the Edison-owned street lights within the boundaries of these zones. Zones 3 and 4 of this District have no local street lighting improvements to be maintained. The local street lighting improvements to be maintained and serviced in Zone 5 of this District include the non-residential portion of the Edison-owned street lights within the boundaries of this zone.

The arterial street lighting improvements to be maintained and serviced by this District include Edison and City-owned street lights on the following streets and highways:

- Beverly Manor Road - West of Seal Beach Boulevard
- Bolsa Avenue - Pacific Coast Highway to Seal Beach Boulevard
- Electric Avenue - Marina Drive to Seal Beach Boulevard
- First Street - Pacific Coast Highway to Ocean Avenue
- Lampson Avenue - Seal Beach Boulevard to East City Limit
- Main Street - Pacific Coast Highway to Ocean Avenue
- Marina Drive - West City Limit to Pacific Coast Highway
- Ocean Avenue - First Street to Seal Beach Boulevard
- Old Ranch Parkway - Seal Beach Boulevard to the 22 Freeway
- Pacific Coast Highway - West City Limit to East City Limit
- Seal Beach Boulevard - North City Limit to Ocean Avenue
- Westminster Avenue – West City Limit to East City Limit
- Bixby Old Ranch Town Center – Seal Beach Boulevard from 405 to Lampson
- Seal Beach Boulevard – At Heron Point/Forrestal Lane
- Old Bolsa Chica Road – East Side Fronting Bolsa Storage Facility Property

VI. FINANCIAL ANALYSIS

The costs of providing the services that are to be funded by the District were estimated by the City in connection with the Fiscal Year 2025-2026 City budget. The following table details the District's estimated budget for Fiscal Year 2025-2026, as well as, shows the Fiscal Year 2025-2026 Assessment Budget and how the local lighting benefit is apportioned to each zone within the District:

Description	Amount
Estimated Cost of Maintenance and Servicing	
Servicing Costs (Utilities)	\$257,000.00
Assessment Engineer	9,500.00
City Administration	0.00
City Attorney	<u>0.00</u>
Budget For Fiscal Year 2025-2026	\$266,500.00
Revenue for Fiscal Year 2025-2026	
Reserve Fund Contribution /(Usage)	\$0.00
General Fund Contribution	125,512.41
Total Assessments for Fiscal Year 2025-2026	<u>140,987.59</u>
Total Revenue	\$266,500.00
Allocation to Zones	
Arterial Street Lighting Benefit	\$57,053.66
Local Street Lighting Benefit	
Zone 1	\$57,465.31
Zone 2	19,075.41
Zone 5	<u>7,393.21</u>
Subtotal Local Street Lighting Benefit	<u>83,933.93</u>
Total Assessment	\$140,987.59
Fund Balance Information	
Estimated Beginning Reserve Fund Balance July 1, 2025	\$0.00
Reserve Fund Contribution/(Usage)	\$0.00
Projected Ending Reserve Fund Balance June 30, 2026	\$0.00

VII. METHOD OF APPORTIONMENT OF ASSESSMENT

Section 22573 of the 1972 Act provides that assessments may be apportioned by any formula or method which fairly distributes the net amount to be assessed among all assessable lots or parcels within the District in proportion to the estimated benefits received by each such lot or parcel from the improvements. The 1972 Act also permits the classification of various areas within the District into different zones where, by reason of variations in the nature, location and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory that will receive substantially the same degree of benefit from the improvements.

All lots and parcels within the District boundaries, with the exception of utility operating rights-of-way and public property, will be assessed.

The proposed method of apportionment of assessment for Local Street Lighting Benefits and Arterial Street Lighting Benefits is described below:

LOCAL STREET LIGHTING BENEFITS

(FOR STREET LIGHTS IN CLOSE PROXIMITY TO LOTS AND PARCELS)

Maintenance and servicing of certain street lights along the streets and highways in close proximity to certain lots or parcels provides a special benefit to such lots or parcels for the following reasons:

- Such street lights, by virtue of the illumination they provide, improve security of such lots or parcels.
- Such street lights improve ingress to and egress from such lots or parcels by illuminating access after sunset, and by so improving ingress and egress, further improve the security of such lots or parcels by improving the nighttime visibility of such lots or parcels and the access of emergency vehicles thereto.
- Also, in the case of commercial lots or parcels, such street lights, by improving ingress and egress, facilitate the opening and operation of businesses used after sunset.

The assessment formula recognizes that benefits received from street lights are based on the following criteria:

A. TRAFFIC CIRCULATION

1. Improved ingress to and egress from lots or parcels within the District.
2. Improved ingress to and egress from commercial lots or parcels and a corresponding promotion of business during nighttime hours.

B. SECURITY

1. Increased illumination after sunset and a corresponding reduction in vandalism and other criminal acts and damage to improvements.
2. Increased illumination after sunset and a corresponding improvement to the access of emergency vehicles to such lots or parcels.
3. Increased illumination after sunset and a corresponding reduction in illegal dumping on vacant land.

C. INTENSITY

1. Intensity or degree of illumination provided on adjacent streets varies with the type of street and the use of the adjacent property.

The basic unit for this formula is the single-family residence with the traffic circulation benefits being assigned one-half unit and security and intensity benefits being assigned one-quarter unit each, for a total of one unit. Multi-family residential, condominium and townhouse parcels are assigned the following declining scale of fractional traffic circulation benefit units: one-half unit per dwelling unit for the first 20, one-third unit for the 21st through 50th, one-fourth unit for the 51st through 100th, and one-fifth unit for each dwelling over 100.

For multi-family residential, condominium and townhouse parcels, security and intensity benefits are assigned $\frac{1}{4}$ -unit for each dwelling unit. However, figuring any dwelling units over four would be set back sufficiently far from the lighted street that they received minimal security and intensity benefit per unit, a maximum value of one unit each for security and intensity is assigned.

Exhibit A provides examples of the direct assessment for local street lighting per parcel.

For purposes of the local lighting benefits, the lots or parcels have been divided into the following zones:

Zone	Parcels/Lots
1	All residential zoned parcels within the areas generally known as College Park East, College Park West and The Hill. This zone also includes the condominium parcels on Montecito Road in the vicinity of the Rossmoor Center.
2	All residential zoned parcels including those used for commercial uses within the Old Town area between Pacific Coast Highway and the Pacific Ocean.
3	All residential zoned parcels within the Leisure World complex west of Seal Beach Boulevard between the San Diego Freeway and Westminster Avenue.
4	All residential zoned parcels within the Surfside community located between Pacific Coast Highway and the Pacific Ocean immediately northwest of Anderson Avenue.
5	All non-residential zoned, nonexempt parcels within the City.
6	All exempt parcels within the City.

LOCAL LIGHTING ASSESSMENT METHODOLOGY BY ZONE

Zone 1

Under the proposed formula, all single-family residences within Zone 1 will be assessed the same amount. Multiple-family residential and condominium parcels with an equal number of dwelling units will be assessed equal amounts. There are certain condominiums and apartment complexes in Zone 1 that lie on large contiguous parcels. For these parcels, the combined parcels' total assessment is computed, and then evenly distributed among the units on such parcels. In no case will the assessment for a dwelling unit on a multiple-family parcel exceed that of a single-family residence. The local benefit assessment per unit in Zone 1 is determined to be a maximum of \$17.71.

Exception: Because of the distance between the nearest street lights and the condominium units at Montecito, such parcels receive insignificant benefit from such lights and are therefore not assessed for local street lighting benefits.

Zone 2

Under the proposed formula, all single-family residences within Zone 2 will be assessed the same amount. Multiple-family residential and condominium parcels with an equal number of dwelling units will be assessed equal amounts. There are certain condominiums and apartment complexes in Zone 2 that lie on large contiguous parcels. For these parcels, the combined parcels' total assessment is computed, and then evenly

distributed among the units on such parcels. In no case will the assessment for a dwelling unit on a multiple-family parcel exceed that of a single-family residence. The local benefit assessment per unit in Zone 2 is determined to be a maximum of \$7.11.

There are certain parcels within Zone 2 on residential zoned lots or parcels that are being used for non-residential uses. These parcels were assigned comparable units on the basis of whether they had nominal, moderate, or high intensity, traffic circulation, and security benefits. Because the intensity of the street lights in Zone 2 is the same regardless of how a parcel is used, the intensity benefits determined for these non-residential parcels are equivalent to those assigned to a single-family residential parcel. Because of greater traffic generated by non-residential uses, those parcels determined to have nominal, moderate and high traffic circulation benefits were assessed two, four, and eight times, respectively, that of an equivalent single-family residential parcel. Because parcels with non-residential uses generally require and therefore benefit more from increased security due to the greater value of improvements on such parcels, such parcels determined to have nominal, moderate, and high security benefits were assessed two, four, and eight times, respectively, that of an equivalent single-family residential parcel.

Exception: Because of the distance between the local street lights that benefit the Seal Beach Shores Mobile Home Park and the individual dwelling units within the park, the mobile home park is not assessed as a multi-family parcel. However, the Seal Beach Shores Mobile Home Park has been determined to receive some local lighting benefits which are equivalent to 3.25 units, the benefiting parcel's unit distribution defined in Subsection C below. Single unit mobile home parcels are not assessed for local lighting benefits due to their considerable distance from local streets.

Each of the parcels in Zone 2 being used for non-residential use is determined to be in one of the following categories:

- A. *Commercial Parking Lots, Churches* - 1.75 units based on intensity (.25 units), nominal traffic circulation (1 unit) and nominal security benefit (.50 units).
- B. *Professional or Office Buildings, Service Shops* - 2.25 units based on intensity (.25 units), nominal traffic circulation (1 unit) and moderate security benefit (1 unit).
- C. *Store with Residence* - 3.25 units based on intensity (.25 units), moderate traffic circulation (2 units) and moderate security benefit (1 unit).
- D. *Hotels/Motels* - 6.25 units based on intensity (.25 units), high traffic circulation (4 units) and high security benefit (2 units).

Zones 3 and 4

The local street lighting system within these zones is privately owned and is not the responsibility of the City of Seal Beach, the parcels in Zones 3 and 4 are not assessed for local street lighting.

Zone 5

Since the size of the parcels within Zone 5 (zoned non-residential) varies considerably, it would not be equitable to determine that each parcel received a similar local street lighting benefit from the maintenance and servicing of street lights in close proximity to the lots or parcels. Therefore, the formula proposed for spreading the cost of local street lighting assessments in Zone 5 is based on the front footage of each lot or parcel on a street that provides local street lighting for that parcel. The local benefit assessment per unit in Zone 5 is determined to be a maximum of \$.15 per front foot.

Exceptions: Any non-residential zoned parcel within the Leisure World complex and the Surfside Community are not assigned any local street lighting benefits because the local street lighting system within these zones is privately owned and not the responsibility of the City of Seal Beach.

Zone 6

Zone 6 is the District classification for all non-assessed parcels in the District, including all federal, state, county and city owned parcels, which are exempt from the assessment, as well as any privately owned parcels that are determined to receive no benefit from the District improvements.

ARTERIAL STREET LIGHTING BENEFIT (FOR STREET LIGHTS ON ARTERIAL STREETS)

Zones 1 through 4

The maintenance and servicing of street lights on arterial streets and highways, previously named in this report and within the District, provides a special benefit which is received by each and every assessable lot or parcel within the District, tending to enhance their value for the following reasons. Each of the streets listed is a major arterial street which improves access to all lots or parcels throughout the District. Such street lights improve ingress to and egress from such lots or parcels by illuminating access after sunset. Arterial street lights create a city-wide lighting system that provides traffic circulation benefits. While local street lighting benefits properties adjacent to the lighting, arterial street lighting benefits traffic circulation to and from all parcels city-wide. Therefore, the formula proposed for spreading the arterial street lighting benefit is based on the traffic circulation benefits for each lot or parcel with the basic unit being the single-family residence assigned a traffic circulation unit of 1. The arterial benefit assessment per unit is determined to be a maximum of \$4.15.

Typically, fewer people live on multi-family parcels on a per unit basis than on a single-family parcel. Therefore, the benefit received by multi-family parcels, per unit, from arterial street lights is less than single-family parcels. Multi-family residential, condominium and townhouse parcels are assigned the following declining scale of fractional benefit units, similar to those assigned above for local benefit street lighting: one-half unit per dwelling for the first 20, one-third unit per dwelling for the 21st through 50th, one-quarter unit per dwelling for the 51st through 100th, and one-fifth unit for each dwelling over 100.

There are certain condominiums and apartment complexes that lie on large contiguous parcels. For these parcels, the combined parcel's total assessment is computed, and then evenly distributed among the units on such parcels.

Within the Leisure World Community there are both residential cooperative and condominiums. Because Leisure World exists as a community, each condominium and each cooperative benefits the same as any other condominium and cooperative, respectively, in Leisure World. The benefit units are computed as if all the condominiums lie on one "parcel" and all the cooperative units lie on one "parcel," then the computed benefit units are evenly distributed to the individual condominium or cooperative units. There are also certain private recreational facilities within Leisure World (Zone 3), such as libraries and clubhouses, which are accessible only by the Leisure World residents. Such facilities are assumed to receive no arterial benefit and therefore are not assessed.

Zone 5

Non-residential parcels were assigned comparable units on the basis of whether they had nominal, moderate or high traffic circulation benefits and whether their operations were primarily daytime, nighttime or a combination. Furthermore, the non-residential parcels were compared to the single-family residential parcels to determine the traffic circulation benefit for the nominal, moderate, and high classifications of non-residential uses.

Each non-residential parcel was determined to be in one of the following categories:

Nominal - Daytime Use Only (ND)

- Office Buildings
- Professional Buildings
- Auto Repair Shops
- Churches
- Nurseries
- Commercial and Industrial Parking Lots

Moderate - Daytime Use Only (MD)

- Banks
- Savings and Loans
- Stores

High - Daytime Use Only (HD)

- Restaurants (not open in evenings)

Nominal - Day and Night Use (NN)

- Commercial Parking Lots (if used in conjunction with nighttime establishments)

Moderate - Day and Night Use (MN)

- Service Stations
- Recreational Vehicle Facilities
- Clubs and Lodge Halls
- Markets
- Theaters
- Motels
- Shopping Centers including Parking Lots

High - Day and Night Use (HN)

- Restaurants (open in evenings)
- Hospitals
- Convalescent Homes
- Amusement Facilities

DAYTIME USE ONLY

Non-residential land uses classified as Nominal-Daytime Use Only (ND) were only found to benefit from the lighting improvements slightly less than the single-family parcels as the majority of the traffic circulation occurs during daylight hours. Therefore, ND traffic circulation benefits for non-residential lots or parcels are two-thirds that of a single-family residential lot or parcel. Moderate and High-Daytime Use Only (MD and HD, respectively) traffic circulation land uses benefit more from the lighting improvements because of their increased opportunity to use nighttime lighting and are assigned one and one-third that of a single-family residential lot or parcel and two times that of a single-family residential lot or parcel, respectively. As such, those lots or parcels determined to have nominal, moderate or high traffic circulation benefits as well as daytime operation (ND, MD, HD) were assessed two-thirds, one and one-third, and two times, respectively, that of an equivalent single-family residential lot or parcel.

DAY AND NIGHT USE

Because of the substantially greater benefit of uses which have nighttime traffic circulation, non-residential lots or parcels categorized as Nominal-Day and Night Use (NN) are two times that of a single-family residential lot or parcel, Moderate-Day and Night Use (MN) traffic circulation benefits are four times that of a single-family residential lot or parcel and High-Day and Night Use (HN) nighttime traffic circulation benefits are six times that of a single-family residential lot or parcel. Therefore, those parcels determined to have nominal, moderate or high traffic circulation benefits as well as nighttime operation (NN, MN, HN) were assessed two, four, and six times, respectively, that of an equivalent single-family residential lot or parcel.

Since the sizes of the non-residential lots or parcels vary considerably, it was determined that the area of each non-residential lot or parcel would also be used in determining the benefit received by each parcel. For this purpose, the size of an average single-family lot or parcel was determined to be 5,000 square feet.

Consequently, the benefit received by each non-residential lot or parcel is computed as follows:

Nominal - Daytime Use Only (ND)
0.67 units per 5,000 ft² of lot or parcel area

Moderate - Daytime Use Only (MD)
1.33 units per 5,000 ft² of lot or parcel area

High - Daytime Use Only (HD)
2.00 units per 5,000 ft² of lot or parcel area

Nominal - Day and Night Use (NN)
2.00 units per 5,000 ft² of lot or parcel area

Moderate - Day and Night Use (MN)
4.00 units per 5,000 ft² of lot or parcel area

High - Day and Night Use (HN)
6.00 units per 5,000 ft² of lot or parcel area

VIII. ASSESSMENT DIAGRAM AND ROLL

The Boundary Map and Diagram showing the boundaries of the District and Zones of benefit is on file in the offices of the City Engineer and the City Clerk of the City of Seal Beach where it is available for public inspection and is incorporated herein by reference. For details of the lines and dimensions of the parcels within the District (City), reference is made to the Orange County Assessor's Parcel Maps for Fiscal Year 2025-2026, which are also incorporated herein by reference.

See the Assessment Roll (Exhibit B) also on file in the offices of the City Engineer and the City Clerk, for assessments to individual parcels for Fiscal Year 2025-2026. For a description of the lots or parcels in the District, reference is made to the Orange County Assessment Roll, which is incorporated herein by reference.

In conclusion, it is my opinion that the assessments for Seal Beach Street Lighting District No. 1 have been apportioned in direct accordance with the benefits that each parcel receives from the improvements.

Willdan Financial Services
Assessment Engineer

Tyrone Peter, PE # C 81888

EXHIBIT A

EXAMPLES OF ASSESSMENT BY LAND USE AND ZONE

Examples of Assessment by Land Use and Zone for the District follow:

	Arterial	Local	Total	Per Dwelling Unit	Total Arterial Asmt/Acre	Total Local Asmt/FF
Zone 1: Residential Parcels in College Park East and West, The Hill and condominiums on Montecito Road in the vicinity of the Rossmoor Center						
Single-Family	\$4.15	\$17.71	\$21.86	\$21.86		
Condominium (per unit)	\$1.03 to \$1.62	\$0.00 to \$7.23	\$1.03 to \$8.79	\$1.03 to \$8.79		
Zone 2: Residential Parcels in Old Town Area between PCH and the Pacific Ocean						
Single-Family	\$4.15	\$7.11	\$11.26	\$11.26		
Condominium (single unit)	\$2.08	\$7.11	\$9.19	\$9.19		
Duplex	\$4.15	\$14.22	\$18.37	\$9.19		
Triplex	\$6.23	\$21.33	\$27.56	\$9.19		
26 Units	\$49.80	\$99.54	\$149.34	\$5.74		
Zone 3: Residential Parcels in Leisure World Complex						
Cooperative	\$0.84	N/A	\$0.84	\$0.84		
Condominium (per unit)	\$1.21	N/A	\$1.21	\$1.21		
Zone 4: Residential Parcels in Surfside Community						
Single-Family	\$4.15	N/A	\$4.15	\$4.15		
Zone 5: Non-residential, Nonexempt parcels in the City (acreage, front footage)						
Nominal Daytime Use (.07 ac, 25 ff)	\$1.70	\$3.75	\$5.45	N/A	\$24.29	\$0.15
Moderate Daytime Use (.07 ac, 25 ff)	\$3.37	\$3.75	\$7.12	N/A	\$48.14	\$0.15
High Daytime Use (.07 ac, 25 ff)	\$5.06	\$3.75	\$8.81	N/A	\$72.29	\$0.15
Nominal Night Use (.07 ac, 25 ff)	\$5.06	\$3.75	\$8.81	N/A	\$72.29	\$0.15
Moderate Night Use (.07 ac, 25 ff)	\$10.12	\$3.75	\$13.87	N/A	\$144.57	\$0.15
High Night Use (.07 ac, 25 ff)	\$15.18	\$3.75	\$18.93	N/A	\$216.86	\$0.15
Zone 6: Exempt Parcels						
	N/A	N/A	N/A	N/A	N/A	N/A

EXHIBIT B

ASSESSMENT ROLL

The assessed parcels and assessments are listed by their corresponding assessment numbers in the following Assessment Roll.