



**Landscaping and Lighting
Assessment District No. 21-1
(Deer Ridge Landscape Improvements)**

**Fiscal Year 2024-25
Final Engineer's Report**

May 28, 2024

Prepared by

**FRANCISCO
AND ASSOCIATES**

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CITY OF BRENTWOOD

LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 21-1
(DEER RIDGE LANDSCAPE IMPROVEMENTS)

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FISCAL YEAR 2024-25

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Jovita Mendoza
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Director of Parks & Recreation

Francisco & Associates
Assessment Engineer


ENGINEER'S REPORT

CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 21-1
(DEER RIDGE LANDSCAPE IMPROVEMENTS)

FISCAL YEAR 2024-25

The undersigned, acting on behalf of *Francisco & Associates*, respectfully submits the enclosed Engineer's Report as directed by the City of Brentwood City Council pursuant to the provisions of Article XIID, Section 4 of the California Constitution and provisions of the Landscaping and Lighting Act of 1972 (Section 22500 et. Seq. of the California Streets and Highways Code). The undersigned certifies that he is a Professional Engineer, registered in the State of California.

Dated: May 2, 2024

By: 
Eduardo Espinoza, P.E.
CE No. 83709


I HEREBY CERTIFY that the Engineer's Report, together with the Assessment Roll and Assessment District Diagram thereto attached was filed with me on the 23rd day of May, 2024.

Margaret Wimberly, City Clerk
City of Brentwood
Contra Costa County, California

By: 

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment District Diagram thereto attached, was approved, and confirmed by the City Council of the City of Brentwood, Contra Costa County, California, on the 28th day of May, 2024.

Margaret Wimberly, City Clerk
City of Brentwood
Contra Costa County, California

By: 

SECTION I

INTRODUCTION
ENGINEER'S REPORT

LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 21-1
(DEER RIDGE LANDSCAPE IMPROVEMENTS)

Background Information

To fund the ongoing construction, operation, maintenance, servicing, and replacement of specific improvements within the City of Brentwood (the "City"), the City Council, through the Landscaping and Lighting Act of 1972, has previously approved the formation of sixty-seven (67) Landscape & Lighting Assessment Districts (LLADs). LLADs provide a funding mechanism for the construction, operation, maintenance, servicing, and replacement costs for improvements through annual assessments that are paid by those property owners who directly benefit from the improvements. The City formed the Landscape & Lighting Assessment District No. 21-1 (the "District") to fund the construction and ongoing maintenance of landscape improvements (the "Project") that are of benefit to the Deer Ridge development. Below is a brief history of the actions that occurred and led to the formation of the District.

In 2020, the City Council began discussion regarding the maintenance of certain privately maintained landscape areas located throughout the Deer Ridge development that were not being maintained to City standards. The City received several requests from Deer Ridge property owners to convert these sites from private maintenance responsibility to City maintenance responsibility.

In response to these requests, the City Council directed staff to conduct a property owner survey to determine if the benefiting property owners are likely to approve the formation of the District. The survey results showed that of the 188 respondents, 150 respondents (79.8%) were in favor of the Project and 38 respondents (20.2%) were not in favor of the Project. Therefore, on January 12, 2021, City Council adopted a Resolution approving the use of General Fund money to cover initial project design and costs associated with the formation of the District and authorized conducting a Proposition 218 proceeding to form the District.

The formation of the District complied with the provisions of Proposition 218 and required approval from the District property owners prior to final approval from the City Council. In order to meet the requirements of Proposition 218, the City of Brentwood implemented the following procedures:

- 1) Each property owner within the boundary of the District was mailed a ballot to cast their vote either in favor or against the proposed formation of the District. A notice describing the assessment, the individual property owner's maximum annual assessment rate, the duration of the assessment, the reason for the assessment, and the basis upon which the assessment is calculated

accompanied the ballots. Notices and ballots were mailed to each owner of assessable property within the boundary of the District a minimum of 45 days prior to the date of the Public Hearing. The City mailed the notices and ballots on July 8, 2021 and held the Public Hearing regarding the formation of the District on August 24, 2021.

- 2) Ballots returned remained sealed until the close of the Public Hearing. At the Public Hearing, the City provided an opportunity for any interested person to provide testimony. After the Public Hearing input portion, the City Council asked if there were any remaining ballots to be turned in or if anyone would like to change their vote. Ballots were not accepted beyond this point.
- 3) After the close of the public input portion of the Public Hearing, the City Council directed staff to tabulate the ballots to determine whether a majority protest against the formation of the District existed. Ballots were weighted based on the proposed assessment amount.
- 4) The results of the ballot tabulation were presented to the City Council at the September 14, 2021 City Council Meeting. If a majority of ballots returned, weighted by the proposed assessment amount, were in favor of the assessments, the City Council was able to adopt a resolution confirming the formation and the assessments for the District, as proposed, or as modified. The ballot tabulation results showed that 72.15% of the returned ballots, weighted by assessment amount, were in favor of the formation of the District and 27.85% of the returned ballots were opposed to the formation of the District. Therefore, the formation of the District was approved by the affected property owners that returned ballots.

The annual assessment is comprised of the following two components:

1. *Construction Component* – Provides funding for costs associated with the construction of the new landscape improvements located at fourteen (14) sites within the Deer Ridge development as shown in Appendix B of this report. The property owners within the District will pay their share of benefit for the Construction Component in equal annual installments over a period of 10 years. The Construction Component commences in Fiscal Year 2022-23 and will cease after Fiscal Year 2031-32.
2. *Maintenance Component* – Provides funding for the ongoing operation, maintenance, servicing, and replacement associated with the fourteen (14) sites within the Deer Ridge development as shown in Appendix B of this report. The Maintenance Component commences in Fiscal Year 2022-23 and may increase each subsequent fiscal year by no more than the prior year's change in the annual Consumer Price Index (CPI) to keep up with increases in costs for goods and services.

Current Annual Administration

As required by the Landscaping and Lighting Act of 1972, the Engineer's Report includes: (1) a description of the improvements to be constructed, operated, maintained, and serviced by the District, (2) a cost estimate for the District, and (3) a listing of the proposed Fiscal Year 2024-25 assessments to be levied upon each assessable lot or parcel within the District.

The City of Brentwood will hold a Public Hearing, on May 28, 2024, to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the levy of assessments as originally proposed or as modified. Following the adoption of this resolution, the final Assessor's roll will be prepared and filed with the County Auditor's office to be included on the Fiscal Year 2024-25 secured property tax roll.

Payment of these annual assessments for each parcel will be made in the same manner and at the same time as payments are made for their annual property taxes. All funds collected through the assessments must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II
IMPACT OF PROPOSITION 218

LIGHTING & LANDSCAPE ASSESSMENT DISTRICT No. 21-1
(DEER RIDGE LANDSCAPE IMPROVEMENTS)

FISCAL YEAR 2024-25

On November 5, 1996, California voters approved Proposition 218 entitled "Right to Vote On Taxes Act" which added Articles XIIC and XIID to the California Constitution. While its title refers only to taxes, Proposition 218 established new procedural requirements for the formation and administration of assessment districts.

These procedures stipulate that even if assessments are initially exempt from Proposition 218, new or future increases in assessments must comply with the provisions of Proposition 218. However, if the increase in assessment was anticipated in the property owner approved assessment formula (e.g., CPI increase) then the assessment increase is compliant with the intent and provisions of Proposition 218.

SECTION III

**ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE
LANDSCAPING AND LIGHTING ACT OF 1972
SECTION 22500 THROUGH 22679
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), and in accordance with the Resolution of Initiation, being Resolution No. 2024-29, which directs the preparation and filing of the Engineer's Report, adopted by the City Council of the City of Brentwood, on March 26, 2024, and in connection with the proceedings for:

**CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT NO. 21-1
(DEER RIDGE LANDSCAPE IMPROVEMENTS)**

Herein after referred to as the "District", I, Eduardo Espinoza, the duly appointed ENGINEER OF WORK, submit herewith the "Report" consisting of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements in the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the Parks & Recreation Department and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and is on file in the Office of the Parks & Recreation and Engineering Department.

PART C: ASSESSMENT DIAGRAM

This part incorporates by reference a diagram showing the exterior boundaries of the District and the lines and dimensions of each lot or parcel of land within the District. The diagram has been prepared by the Engineer of Work and is on file in the Office of the Brentwood City Clerk. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENT

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District in proportion to the estimated benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains a list of the Contra Costa County Assessor's Parcel numbers, and the maximum amount to be assessed upon the benefited lands within the District. The Assessment Roll is filed in the Office of the Brentwood City Clerk and is incorporated in this Report by reference. The list is keyed to the records of the Contra Costa County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The improvements and services authorized by the provisions of the Landscape and Lighting Act of 1972, being Part 2 of Division 15 of the Streets and Highways Code, commencing with Section 22500, may include one or more of the following definitions:

- “Improvement” means 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, including, but not limited to, traffic signals.
 - The installation or construction of any facilities which are appurtenant to any of the forgoing 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 installation of park or recreational improvements, including, but not limited to all the following:
 - Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - Lights, playground equipment, play courts, and public restrooms.
 - The maintenance or servicing, or both, of any of the forgoing, and of any improvements authorized below.
 - The acquisition of land for park, recreational, or open space purposes.
 - The acquisition of any existing improvement otherwise authorized herein.
 - The acquisition or construction of any community center, municipal auditorium or hall, or similar public facility for the indoor presentation of performances, shows, stage productions, fairs, conventions, exhibitions, pageants, meetings, parties, or other group events, activities, or functions, whether those events, activities, or functions are public or private.

- “Incidental expenses” include all the following:
 - The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment.
 - The costs of printing, advertising, and giving of published, posted, and mailed notices.
 - Compensation payable to the county for collection of assessments.
 - Compensation of any engineer or attorney employed to render services in proceedings pursuant to this part.
 - Any other expenses incidental to the construction, installation, or maintenance and servicing of improvements.
 - Any expenses incidental to the construction, installation, or maintenance and servicing of the improvements.

- Any expenses incidental to the issuance of bonds or notes.
- Costs associated with any elections held for the approval of a new or increased assessment.
- “Landscaping” means trees, shrubs, grass, or other ornamental vegetation.
- “Maintain” or “maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation, and services 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.
- “Public lighting facilities” means all works or improvements used or useful for the lighting of any public places, including ornamental standards, luminaries, poles, supports, tunnels, manholes, vaults, conduits, pipes, wires, conductors, guys, stubs, platforms, braces, transformers, insulators, contacts, switches, capacitors, meters, communication circuits, appliances, attachments, and appurtenances.
- “Service” or “servicing” means the furnishing of:
 - Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.
 - Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

The City formed the District to fund the construction and ongoing operation, maintenance, servicing, and replacement of landscape improvements authorized under the Landscape and Lighting Act of 1972 and that are of benefit to properties within the District. Locations of the fourteen (14) landscape improvement sites are shown in Appendix B of this Report. The proposed improvements for each site include but are not limited to the following:

Landscape Site No. 1 – Renovation of existing entry monument, decorative lighting, and fountains. Landscaping will include turf, shrubs, groundcover, and trees in the vicinity of the entry monuments. All landscaping and improvements shall be per City standards. Improvements shall include the necessary utility infrastructure such as a water meter, electric meter, fountain pump controls, and standard pedestal mounted irrigation controller.

Landscape Site Nos. 2, 3, 5, 6, 7, 10, 11, 12, and 13 – Parkway strips (between sidewalk and curb) shall be improved with new irrigation and landscaping to include shrubs, groundcover, and trees. All landscaping and improvements shall be per City standards.

Improvements shall include the necessary utility infrastructure such as water meters and solar powered irrigation controllers.

Landscape Site Nos. 4, 8, 9, and 14 – Small isolated parkway strips (between sidewalk and curb) shall be improved with decorative pavers. In some cases, existing mature trees in good condition will be retained in tree wells.

PART B

ESTIMATE OF COST

The Landscape and Lighting Act of 1972 requires that a special fund be set up for the collection of revenues and expenditures for the District. The Act provides that the cost of construction, operation, maintenance, servicing, and replacement of the improvements described in Section III, Part A can be recovered by the District. Incidental expenses including administration of the District, engineering fees, legal fees, and all other associated costs of the District can also be included.

Revenues collected from the assessments shall be used only for the expenditures represented above. A contribution to each District by the City may be made to reduce assessments as the City deems appropriate. Any balance remaining on July 1 at the end of the fiscal year must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements or operating reserves.

The construction of the fourteen landscape improvement sites identified in Section III Part A of this report was estimated to cost approximately \$1,043,453. On January 25, 2022, the City Council adopted Resolution 2022-10 approving that the Construction Component of the annual assessments is to be levied over a period of ten years and is expected to generate approximately \$722,476, or \$72,248 per year. The City will pay the remaining construction costs. Once the construction of the landscape improvement sites is complete, the improvements will be maintained by the City using annual assessment revenues generated from the Maintenance Component of the assessment.

The table on the following page provides a summary of the estimated revenues and cost estimates for Fiscal Year 2024-25 associated with the Construction Component and Maintenance Component of the District.

FISCAL YEAR 2024-25 COST ESTIMATE Landscape & Lighting District No. 21-1 Deer Ridge (Landscape Improvements)	
	Proposed Fiscal Year 2024-25
Fund Balance available for Operating Reserves as of July 1, 2024	\$1,329
Operating Expenses	
Operating (Streetlights, Garbage, etc.)	(\$2,973)
Utilities (Water, Electricity, etc.)	(\$3,051)
Communication (Phone for Irrigation)	(\$103)
Landscaping	(\$16,401)
	(\$22,528)
Incidental Expenses	
Assessment Engineering & Legal Fees	(\$577)
Administration	(\$3,659)
County Collection Fees & Investment Fees	(\$952)
	(\$5,188)
Construction Expense	
Repayment of Debt - Year 3 of 10	(\$72,248)
	(\$72,248)
Reserves	
Operating Reserves	(\$993)
Transfer out to Capital Reserves (708 account)	\$0
	(\$993)
City Contribution for General Benefit ¹	\$554
Additional City Contribution	\$1
	\$1
TOTAL AMOUNT TO BE ASSESSED²	\$99,072

¹ The costs associated with General Benefits will be paid for by the City using an unrestricted revenue source. The General Benefit amounts associated with operating expenses were determined and will be paid for by the City using an unrestricted revenue source.

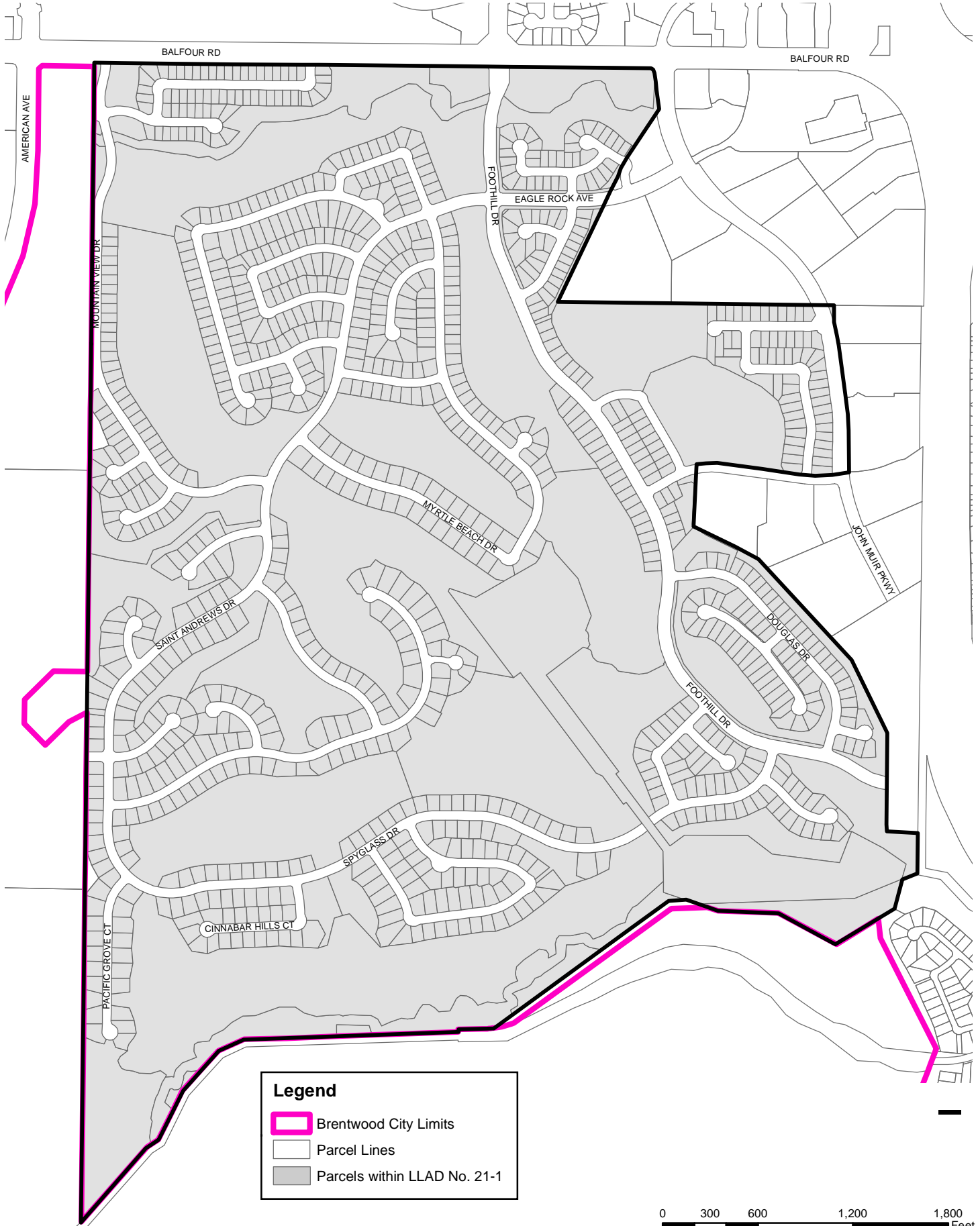
² Amount may not foot to District levy due to County required rounding.

PART C




ASSESSMENT DISTRICT DIAGRAM

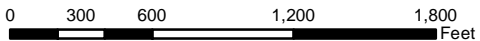
The boundaries of the District are completely within the boundaries of the City of Brentwood. The Assessment Diagram is on file in the Office of the City Clerk of the City of Brentwood and shown on the following page of this Report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Contra Costa County Assessor, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

City of Brentwood LLAD No. 21-1 Assessment Diagram



Legend

-  Brentwood City Limits
-  Parcel Lines
-  Parcels within LLAD No. 21-1



PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping and Lighting Act of 1972, permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which includes, but is not limited to the construction, operation, maintenance, servicing, and replacement of street lighting, landscaping, trails, park, and open space area facilities.

Section 22573 of the Landscape and Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

"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 benefit to be received by each such lot or parcel from the improvements."

In addition, Article XIID of the California Constitution limits the amount of any assessment to the proportional "special benefit" conferred on the property. Article XIID provides that only special benefits are assessable, and the City must separate the general benefits from the special benefits conferred on a parcel. There is no widely accepted or statutory formula for determining general and special benefit. However, the constitution states that a special benefit is different from a general benefit in that it is "particular and distinct" and "over and above" general benefits received by other properties.

Article XIID provided that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, utility easements, and that portion of public property that is not developed and used for business purposes similar to private residential, commercial, industrial, and institutional activities.

The amount to be assessed may be apportioned by any formula or method which fairly distributes the amount among all assessable lots or parcels. Additionally, it is required that the City separate the general benefits from the special benefits, because only special benefits may be assessed.

QUANTIFICATION OF BENEFIT

The District provides a funding source for the construction, operation, maintenance, servicing, and replacement of landscape improvements authorized under the Landscape and Lighting Act of 1972 that benefit properties within the boundaries of the District. In order for the City to separate out the general and special benefits for the landscape improvements, an analysis of the improvements was conducted. The analysis reviewed the location and purpose of the improvements, and then identified the properties that benefit from the improvements both within and outside the City and within and outside the District, and then allocated the costs to construct, maintain, service, and replace the improvements to each identified benefiting property.

Because general benefits are not assessable, any costs associated with general benefits or special benefits assigned to properties not in the District are to be paid for by the City. Only the costs associated with the special benefits conferred on property within the District from the authorized improvements are assessable, and therefore assessed herein. A summary of the analysis of the District improvements is described below.

The landscape improvements to be constructed, maintained, serviced, and replaced with District funds are considered in-tract or development specific landscaping. To determine which properties benefit from in-tract or development specific landscaping a benefit analysis was performed. Landscaping located along and adjacent to in-tract streets provides a special and direct benefit to parcels within the development. The special and direct benefits from in-tract landscaping consists of enhanced beautification to the entrances and along the roadsides within developments. Property owners associated with these developments realize this enhanced aesthetic benefit when they are entering, traversing, and exiting the development. If these in-tract landscape improvements were not installed, the developments would not look as appealing to property owners and prospective property buyers which would adversely affect the value of their property. Therefore, these landscape improvements provide a specific enhancement to their property values and not a general enhancement of property values.

Since in-tract streets are designed to have minimal flow through traffic, there are few reasons for vehicles to access in-tract streets unless their destination is to or from a parcel within the development. However, it is reasonable to conclude that some vehicular traffic may on a rare occasion utilize in-tract streets due to the need to turn around or a mistaken turn into the development. The rare circumstance where a pedestrian or vehicle mistakenly uses in-tract streets, have been determined to be a rare and infrequent circumstance. Even though these are rare and infrequent circumstances, they must be accounted for and cannot be assessed to the properties within the District. Based on flow-through traffic, it is conservatively estimated that approximately 98% of the annual trips along in-tract roadways would be a special and direct benefit to the parcels within the District and 2% of the annual trips along in-tract roadways would be a general benefit.

Therefore, it has been determined that 2.00% of the cost to construct, operate, maintain, service, and replace in-tract landscaping is attributed to properties located outside the

boundaries of the District or the public at large and the remaining 98.00% of the cost is a special and direct benefit to parcels within the District. To quantify and separate the special benefits received by all property within the District, Equivalent Dwelling Units (EDUs) were assigned to all benefitting properties within the District as described in the following Assessment Methodology section of this report.

ASSESSMENT METHODOLOGY

The construction, operation, maintenance, servicing, and replacement of the new landscaping improvements for the District are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices. Since the assessments are levied on the owners of properties as shown on the secured property tax rolls, the final assessments must be assigned by Assessor's Parcel Number. If assessments were to be allocated by parcel, not considering land use, benefit would not be allocated accurately, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, as previously stated, the costs are allocated to each parcel of land based on the benefit received by each parcel. The assessment methodology is based on EDUs as discussed below.

Single-Family Residential Parcels - The single-family residential parcel has been selected as the basic unit for the calculation of assessments since it represents approximately 90% of the parcels within the City. Therefore, the single-family residential parcel is defined as one (1.00) EDU per parcel. The assessment methodology used to assign EDUs to other land uses in proportion to the special benefit they receive relative to the single-family residential parcel is discussed below.

Condominium, Townhome and Mobile Home Parcels - Condominiums, townhomes and mobile homes on average have approximately 75% of the building square footage compared to a single-family home. Furthermore, studies consistently show that these types of residential products impact public infrastructure approximately 75% as much as a single-family residential parcel. Therefore, all condominium, townhome and mobile home parcels are assessed 0.75 EDUs per parcel.

Multi-Family Residential Units - Multi-family residential units on average have approximately 50% of the building square footage compared to a single-family home. Furthermore, studies consistently show that multi-family residential units impact public infrastructure approximately 50% as much as a single-family home. Therefore, all multi-family parcels are assessed 0.50 EDUs per unit.

Non-Residential Parcels - Commercial, industrial, institutional, and other non-residential properties are assessed at three (3) EDUs per acre of land. The 3.00 EDU per acre allocation is based upon the average size of a single-family parcel in the City of Brentwood which is approximately 1/6 of an acre. For every acre of non-residential land approximately 6 single-family homes could be constructed on that acre of land which would equate to 6.00 EDUs per acre. Furthermore, it was determined that Non-Residential parcels benefit less than residential properties from the authorized improvements because their

employees have less time and opportunity to use and benefit from the improvements, than residents who live within the City. Employees typically benefit from or may use the improvements before work, during breaks and at lunch, or after work. Residents have the ability to use the improvements during the same times and on weekends and holidays, since they reside in the area. Based on this information, it is reasonable to assume that for non-residential property the opportunity to use and benefit from the improvements is approximately 50% of that realized by residential properties. Therefore, EDUs assigned to non-residential property are assessed three (3) EDUs per acre of land because they have been discounted by 50% to account for the differences in benefit from improvements conferred on residential and non-residential property.

Undeveloped Parcels – All undeveloped properties are assessed at 25% of the developed EDUs assigned for each parcel of land based on land use classification. Undeveloped properties benefit less from the improvements than developed property because undeveloped properties do not have structures which house residents or utilize employees. However, the improvements funded do benefit undeveloped property because improvements have already been installed that allows for development to occur and to use the improvements immediately upon the initiation of development making the property more attractive. Based on this information, it is reasonable to assume that undeveloped property benefits less than developed property. To determine the difference in special benefit conferred on developed and undeveloped property, the Contra Costa County Assessor's assessed values for property within the City were reviewed to determine what percentage of assessed value is typically associated with the underlying land and what percentage is typically associated with the structure. Based upon the review, it was determined that approximately 25% of the assessed value of developed property in the City is associated with the underlying land. Based on the comparison of benefits of developed property to undeveloped property it is reasonable to assess the undeveloped property at 25% of the rate for developed property. Therefore, EDUs assigned to undeveloped residential and non-residential property have been discounted by 75% to account for the differences in benefit from improvements conferred on developed and undeveloped property.

Exempt Parcels - Publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the improvements. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways (all of which are typically not assigned an APN by the County), and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial, and institutional activities (such as office buildings like a City Hall, etc.). Also exempted from the assessment would be utility rights-of-ways, common areas (such as in condominium complexes), and any other property that is deemed to be unable to develop by the City. These types of parcels do not benefit from the improvements. Also exempted from the assessments are private streets, utility easements, HOA common areas, and any other parcels that do not receive a special and direct benefit from the improvements.

Furthermore, parcels within the District may be assessed as developed once the final maps have been approved by the City of Brentwood and or it is anticipated that improvements will need to be maintained or reserve funds will need to be collected for the ensuing fiscal year.

MAXIMUM AND APPLIED FISCAL YEAR 2024-25 ANNUAL ASSESSMENT

The District is comprised of 1,056 single-family residential parcels and two non-residential parcels, which results in 1,082.04 EDUs for the District. As previously stated, the proposed annual assessment for the District is comprised of a Construction Component and a Maintenance Component. The Fiscal Year 2024-25 maximum annual assessment rate for each component and the Fiscal Year 2024-25 applied assessment rate for each component is shown below.

Fiscal Year 2024-25 Maximum Assessment Rate

Construction Component: Fiscal Year 2024-25 Maximum Assessment Rate = \$66.78

Maintenance Component: Fiscal Year 2024-25 Maximum Assessment Rate = \$24.78

Total Fiscal Year 2024-25 Maximum Assessment Rate:

Fiscal Year 2024-25 Construction Component + Maintenance Component = \$91.56

Fiscal Year 2024-25 Applied Assessment Rate

Construction Component: Fiscal Year 2024-25 Applied Assessment Rate = \$66.78

Maintenance Component: Fiscal Year 2024-25 Applied Assessment Rate = \$24.78

Total Fiscal Year 2024-25 Applied Assessment Rate:

Fiscal Year 2024-25 Construction Component + Maintenance Component = \$91.56

MAXIMUM ANNUAL ASSESSMENT DURATION AND INCREASES

The Construction Component of the proposed maximum annual assessment will be assessed for a period of 10 years commencing with Fiscal Year 2022-23 and expiring at the end of Fiscal Year 2031-32. The Construction Component will be assessed annually for 10 years and will not increase each fiscal year.

The Maintenance Component of the proposed maximum annual assessment will be levied in perpetuity as needed commencing with Fiscal Year 2022-23 and will be adjusted each subsequent fiscal year commencing with Fiscal Year 2023-24 by the annual increase in the San Francisco Bay Area Urban Wage Earners Consumer Price Index from December to December of each year (Base Year of December 2021), or 2% whichever is greater.

APPEAL OF ASSESSMENTS

Any property owner who demonstrates that the amount of their assessment is in error as a result of incorrect information being used to apply the foregoing method of spread, may file a written appeal with the Director of Parks and Recreation. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Director of Parks and Recreation shall promptly review the information provided by the property owner and if he/she finds that the assessment should be modified, the Director of Parks and Recreation shall have the authority to make the appropriate changes in the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Director of Parks and Recreation is authorized to refund the property owner the amount of any approved reduction if the District reserve is adequate. Claims against the City for adjustments not granted by the Director of Parks and Recreation shall be governed by the City's written claim procedures under the Tort Claims Act (Government Code Section 810 and following).

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel proposed for the District is shown on the last equalized Property Tax Roll of the Contra Costa County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the maximum proposed assessment amount apportioned to each lot or parcel. The Maximum Assessment Roll is on file in the Office of the City Clerk of the City of Brentwood and is shown in this Report as Appendix A.

APPENDIX A
ASSESSMENT ROLL

CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 21-1

FINAL ASSESSMENT ROLL

Fiscal Year 2024-25

Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount
007-100-071	\$1,620.60	007-230-023	\$91.56	007-250-016	\$91.56	007-270-025	\$91.56
007-100-131	\$763.60	007-230-024	\$91.56	007-250-017	\$91.56	007-270-026	\$91.56
007-220-001	\$91.56	007-230-025	\$91.56	007-250-018	\$91.56	007-270-027	\$91.56
007-220-002	\$91.56	007-230-026	\$91.56	007-250-019	\$91.56	007-270-028	\$91.56
007-220-003	\$91.56	007-230-027	\$91.56	007-250-020	\$91.56	007-270-029	\$91.56
007-220-004	\$91.56	007-230-028	\$91.56	007-250-021	\$91.56	007-270-030	\$91.56
007-220-005	\$91.56	007-230-029	\$91.56	007-250-022	\$91.56	007-270-031	\$91.56
007-220-006	\$91.56	007-230-030	\$91.56	007-250-023	\$91.56	007-270-032	\$91.56
007-220-007	\$91.56	007-230-031	\$91.56	007-250-024	\$91.56	007-270-033	\$91.56
007-220-008	\$91.56	007-230-032	\$91.56	007-250-025	\$91.56	007-270-034	\$91.56
007-220-009	\$91.56	007-230-033	\$91.56	007-250-026	\$91.56	007-270-035	\$91.56
007-220-010	\$91.56	007-230-034	\$91.56	007-250-027	\$91.56	007-270-036	\$91.56
007-220-011	\$91.56	007-230-035	\$91.56	007-250-028	\$91.56	007-270-037	\$91.56
007-220-012	\$91.56	007-230-036	\$91.56	007-260-001	\$91.56	007-270-038	\$91.56
007-220-013	\$91.56	007-230-037	\$91.56	007-260-002	\$91.56	007-270-039	\$91.56
007-220-014	\$91.56	007-240-001	\$91.56	007-260-003	\$91.56	007-270-040	\$91.56
007-220-015	\$91.56	007-240-002	\$91.56	007-260-004	\$91.56	007-270-041	\$91.56
007-220-016	\$91.56	007-240-003	\$91.56	007-260-005	\$91.56	007-280-001	\$91.56
007-220-017	\$91.56	007-240-004	\$91.56	007-260-006	\$91.56	007-280-002	\$91.56
007-220-018	\$91.56	007-240-005	\$91.56	007-260-007	\$91.56	007-280-003	\$91.56
007-220-019	\$91.56	007-240-006	\$91.56	007-260-008	\$91.56	007-280-004	\$91.56
007-220-020	\$91.56	007-240-007	\$91.56	007-260-009	\$91.56	007-280-005	\$91.56
007-220-021	\$91.56	007-240-008	\$91.56	007-260-010	\$91.56	007-280-006	\$91.56
007-220-022	\$91.56	007-240-009	\$91.56	007-260-011	\$91.56	007-280-007	\$91.56
007-220-023	\$91.56	007-240-010	\$91.56	007-260-012	\$91.56	007-280-008	\$91.56
007-220-024	\$91.56	007-240-011	\$91.56	007-260-013	\$91.56	007-280-009	\$91.56
007-220-025	\$91.56	007-240-012	\$91.56	007-260-014	\$91.56	007-280-010	\$91.56
007-220-026	\$91.56	007-240-013	\$91.56	007-260-015	\$91.56	007-280-011	\$91.56
007-220-027	\$91.56	007-240-014	\$91.56	007-260-016	\$91.56	007-280-012	\$91.56
007-220-028	\$91.56	007-240-015	\$91.56	007-260-017	\$91.56	007-280-013	\$91.56
007-220-029	\$91.56	007-240-016	\$91.56	007-260-018	\$91.56	007-280-014	\$91.56
007-220-030	\$91.56	007-240-017	\$91.56	007-270-001	\$91.56	007-280-015	\$91.56
007-220-031	\$91.56	007-240-018	\$91.56	007-270-002	\$91.56	007-280-016	\$91.56
007-230-001	\$91.56	007-240-019	\$91.56	007-270-003	\$91.56	007-280-019	\$91.56
007-230-002	\$91.56	007-240-020	\$91.56	007-270-004	\$91.56	007-280-020	\$91.56
007-230-003	\$91.56	007-240-021	\$91.56	007-270-005	\$91.56	007-280-021	\$91.56
007-230-004	\$91.56	007-240-022	\$91.56	007-270-006	\$91.56	007-280-022	\$91.56
007-230-005	\$91.56	007-240-023	\$91.56	007-270-007	\$91.56	007-280-023	\$91.56
007-230-006	\$91.56	007-240-024	\$91.56	007-270-008	\$91.56	007-290-001	\$91.56
007-230-007	\$91.56	007-240-025	\$91.56	007-270-009	\$91.56	007-290-002	\$91.56
007-230-008	\$91.56	007-250-001	\$91.56	007-270-010	\$91.56	007-290-003	\$91.56
007-230-009	\$91.56	007-250-002	\$91.56	007-270-011	\$91.56	007-290-004	\$91.56
007-230-010	\$91.56	007-250-003	\$91.56	007-270-012	\$91.56	007-290-005	\$91.56
007-230-011	\$91.56	007-250-004	\$91.56	007-270-013	\$91.56	007-290-006	\$91.56
007-230-012	\$91.56	007-250-005	\$91.56	007-270-014	\$91.56	007-290-007	\$91.56
007-230-013	\$91.56	007-250-006	\$91.56	007-270-015	\$91.56	007-290-008	\$91.56
007-230-014	\$91.56	007-250-007	\$91.56	007-270-016	\$91.56	007-290-009	\$91.56
007-230-015	\$91.56	007-250-008	\$91.56	007-270-017	\$91.56	007-290-010	\$91.56
007-230-016	\$91.56	007-250-009	\$91.56	007-270-018	\$91.56	007-290-011	\$91.56
007-230-017	\$91.56	007-250-010	\$91.56	007-270-019	\$91.56	007-290-012	\$91.56
007-230-018	\$91.56	007-250-011	\$91.56	007-270-020	\$91.56	007-290-013	\$91.56
007-230-019	\$91.56	007-250-012	\$91.56	007-270-021	\$91.56	007-290-014	\$91.56
007-230-020	\$91.56	007-250-013	\$91.56	007-270-022	\$91.56	007-290-015	\$91.56
007-230-021	\$91.56	007-250-014	\$91.56	007-270-023	\$91.56	007-290-016	\$91.56
007-230-022	\$91.56	007-250-015	\$91.56	007-270-024	\$91.56	007-290-017	\$91.56

**CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 21-1**

FINAL ASSESSMENT ROLL

Fiscal Year 2024-25

Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount
007-290-018	\$91.56	007-300-047	\$91.56	007-330-010	\$91.56	007-340-028	\$91.56
007-290-019	\$91.56	007-300-048	\$91.56	007-330-011	\$91.56	007-340-029	\$91.56
007-290-020	\$91.56	007-300-049	\$91.56	007-330-012	\$91.56	007-340-030	\$91.56
007-290-021	\$91.56	007-300-050	\$91.56	007-330-013	\$91.56	007-340-031	\$91.56
007-290-022	\$91.56	007-300-051	\$91.56	007-330-014	\$91.56	007-340-032	\$91.56
007-290-023	\$91.56	007-300-052	\$91.56	007-330-015	\$91.56	007-340-033	\$91.56
007-290-024	\$91.56	007-300-053	\$91.56	007-330-016	\$91.56	007-340-034	\$91.56
007-290-025	\$91.56	007-310-001	\$91.56	007-330-017	\$91.56	007-340-035	\$91.56
007-290-026	\$91.56	007-310-002	\$91.56	007-330-018	\$91.56	007-340-036	\$91.56
007-300-001	\$91.56	007-310-003	\$91.56	007-330-019	\$91.56	007-340-037	\$91.56
007-300-002	\$91.56	007-310-004	\$91.56	007-330-020	\$91.56	007-340-038	\$91.56
007-300-003	\$91.56	007-310-005	\$91.56	007-330-021	\$91.56	007-340-039	\$91.56
007-300-004	\$91.56	007-310-006	\$91.56	007-330-022	\$91.56	007-340-040	\$91.56
007-300-005	\$91.56	007-310-007	\$91.56	007-330-023	\$91.56	007-340-041	\$91.56
007-300-006	\$91.56	007-310-008	\$91.56	007-330-024	\$91.56	007-340-042	\$91.56
007-300-007	\$91.56	007-320-001	\$91.56	007-330-025	\$91.56	007-340-043	\$91.56
007-300-008	\$91.56	007-320-002	\$91.56	007-330-026	\$91.56	007-340-044	\$91.56
007-300-009	\$91.56	007-320-003	\$91.56	007-330-027	\$91.56	007-340-045	\$91.56
007-300-010	\$91.56	007-320-004	\$91.56	007-330-028	\$91.56	007-340-046	\$91.56
007-300-011	\$91.56	007-320-005	\$91.56	007-330-029	\$91.56	007-340-047	\$91.56
007-300-012	\$91.56	007-320-006	\$91.56	007-330-030	\$91.56	007-340-048	\$91.56
007-300-013	\$91.56	007-320-007	\$91.56	007-330-031	\$91.56	007-340-049	\$91.56
007-300-014	\$91.56	007-320-008	\$91.56	007-330-032	\$91.56	007-340-050	\$91.56
007-300-015	\$91.56	007-320-009	\$91.56	007-330-033	\$91.56	007-340-051	\$91.56
007-300-016	\$91.56	007-320-010	\$91.56	007-330-034	\$91.56	007-340-052	\$91.56
007-300-017	\$91.56	007-320-011	\$91.56	007-330-035	\$91.56	007-340-053	\$91.56
007-300-018	\$91.56	007-320-012	\$91.56	007-330-036	\$91.56	007-340-054	\$91.56
007-300-019	\$91.56	007-320-013	\$91.56	007-330-037	\$91.56	007-350-001	\$91.56
007-300-020	\$91.56	007-320-014	\$91.56	007-340-001	\$91.56	007-350-002	\$91.56
007-300-021	\$91.56	007-320-015	\$91.56	007-340-002	\$91.56	007-350-003	\$91.56
007-300-022	\$91.56	007-320-016	\$91.56	007-340-003	\$91.56	007-350-004	\$91.56
007-300-023	\$91.56	007-320-017	\$91.56	007-340-004	\$91.56	007-350-005	\$91.56
007-300-024	\$91.56	007-320-018	\$91.56	007-340-005	\$91.56	007-350-006	\$91.56
007-300-025	\$91.56	007-320-019	\$91.56	007-340-006	\$91.56	007-350-007	\$91.56
007-300-026	\$91.56	007-320-020	\$91.56	007-340-007	\$91.56	007-350-008	\$91.56
007-300-027	\$91.56	007-320-021	\$91.56	007-340-008	\$91.56	007-350-009	\$91.56
007-300-028	\$91.56	007-320-022	\$91.56	007-340-009	\$91.56	007-350-010	\$91.56
007-300-029	\$91.56	007-320-023	\$91.56	007-340-010	\$91.56	007-350-011	\$91.56
007-300-030	\$91.56	007-320-024	\$91.56	007-340-011	\$91.56	007-350-012	\$91.56
007-300-031	\$91.56	007-320-025	\$91.56	007-340-012	\$91.56	007-350-013	\$91.56
007-300-032	\$91.56	007-320-026	\$91.56	007-340-013	\$91.56	007-350-014	\$91.56
007-300-033	\$91.56	007-320-027	\$91.56	007-340-014	\$91.56	007-350-015	\$91.56
007-300-034	\$91.56	007-320-028	\$91.56	007-340-015	\$91.56	007-350-016	\$91.56
007-300-035	\$91.56	007-320-029	\$91.56	007-340-016	\$91.56	007-350-017	\$91.56
007-300-036	\$91.56	007-320-030	\$91.56	007-340-017	\$91.56	007-350-018	\$91.56
007-300-037	\$91.56	007-320-031	\$91.56	007-340-018	\$91.56	007-350-019	\$91.56
007-300-038	\$91.56	007-330-001	\$91.56	007-340-019	\$91.56	007-350-020	\$91.56
007-300-039	\$91.56	007-330-002	\$91.56	007-340-020	\$91.56	007-350-021	\$91.56
007-300-040	\$91.56	007-330-003	\$91.56	007-340-021	\$91.56	007-350-022	\$91.56
007-300-041	\$91.56	007-330-004	\$91.56	007-340-022	\$91.56	007-350-023	\$91.56
007-300-042	\$91.56	007-330-005	\$91.56	007-340-023	\$91.56	007-350-024	\$91.56
007-300-043	\$91.56	007-330-006	\$91.56	007-340-024	\$91.56	007-350-025	\$91.56
007-300-044	\$91.56	007-330-007	\$91.56	007-340-025	\$91.56	007-350-026	\$91.56
007-300-045	\$91.56	007-330-008	\$91.56	007-340-026	\$91.56	007-350-027	\$91.56
007-300-046	\$91.56	007-330-009	\$91.56	007-340-027	\$91.56	007-350-028	\$91.56

CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 21-1
FINAL ASSESSMENT ROLL
Fiscal Year 2024-25

Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount
007-350-029	\$91.56	007-360-021	\$91.56	007-370-027	\$91.56	007-400-016	\$91.56
007-350-030	\$91.56	007-360-022	\$91.56	007-370-028	\$91.56	007-400-017	\$91.56
007-350-031	\$91.56	007-360-023	\$91.56	007-370-029	\$91.56	007-400-018	\$91.56
007-350-032	\$91.56	007-360-024	\$91.56	007-370-030	\$91.56	007-400-019	\$91.56
007-350-033	\$91.56	007-360-025	\$91.56	007-370-031	\$91.56	007-400-020	\$91.56
007-350-034	\$91.56	007-360-026	\$91.56	007-370-032	\$91.56	007-400-021	\$91.56
007-350-035	\$91.56	007-360-027	\$91.56	007-370-033	\$91.56	007-400-022	\$91.56
007-350-036	\$91.56	007-360-028	\$91.56	007-370-034	\$91.56	007-400-023	\$91.56
007-350-037	\$91.56	007-360-029	\$91.56	007-370-035	\$91.56	007-400-024	\$91.56
007-350-038	\$91.56	007-360-030	\$91.56	007-390-001	\$91.56	007-400-025	\$91.56
007-350-039	\$91.56	007-360-031	\$91.56	007-390-002	\$91.56	007-400-026	\$91.56
007-350-040	\$91.56	007-360-032	\$91.56	007-390-003	\$91.56	007-400-027	\$91.56
007-350-041	\$91.56	007-360-033	\$91.56	007-390-004	\$91.56	007-400-028	\$91.56
007-350-042	\$91.56	007-360-034	\$91.56	007-390-005	\$91.56	007-400-029	\$91.56
007-350-043	\$91.56	007-360-035	\$91.56	007-390-006	\$91.56	007-400-030	\$91.56
007-350-044	\$91.56	007-360-036	\$91.56	007-390-007	\$91.56	007-400-031	\$91.56
007-350-045	\$91.56	007-360-037	\$91.56	007-390-008	\$91.56	007-400-032	\$91.56
007-350-046	\$91.56	007-360-038	\$91.56	007-390-009	\$91.56	007-400-033	\$91.56
007-350-047	\$91.56	007-360-039	\$91.56	007-390-010	\$91.56	007-400-034	\$91.56
007-350-048	\$91.56	007-360-040	\$91.56	007-390-011	\$91.56	007-400-035	\$91.56
007-350-049	\$91.56	007-360-041	\$91.56	007-390-012	\$91.56	007-400-036	\$91.56
007-350-050	\$91.56	007-360-042	\$91.56	007-390-013	\$91.56	007-410-001	\$91.56
007-350-051	\$91.56	007-360-043	\$91.56	007-390-014	\$91.56	007-410-002	\$91.56
007-350-052	\$91.56	007-360-044	\$91.56	007-390-015	\$91.56	007-410-003	\$91.56
007-350-053	\$91.56	007-360-045	\$91.56	007-390-016	\$91.56	007-410-004	\$91.56
007-350-054	\$91.56	007-360-046	\$91.56	007-390-017	\$91.56	007-410-005	\$91.56
007-350-055	\$91.56	007-360-047	\$91.56	007-390-018	\$91.56	007-410-006	\$91.56
007-350-056	\$91.56	007-360-048	\$91.56	007-390-019	\$91.56	007-410-007	\$91.56
007-350-057	\$91.56	007-360-049	\$91.56	007-390-020	\$91.56	007-410-008	\$91.56
007-350-058	\$91.56	007-370-001	\$91.56	007-390-021	\$91.56	007-410-009	\$91.56
007-350-059	\$91.56	007-370-002	\$91.56	007-390-022	\$91.56	007-410-010	\$91.56
007-350-060	\$91.56	007-370-003	\$91.56	007-390-023	\$91.56	007-410-011	\$91.56
007-350-061	\$91.56	007-370-004	\$91.56	007-390-024	\$91.56	007-410-012	\$91.56
007-350-062	\$91.56	007-370-005	\$91.56	007-390-025	\$91.56	007-410-013	\$91.56
007-350-063	\$91.56	007-370-006	\$91.56	007-390-026	\$91.56	007-410-014	\$91.56
007-360-001	\$91.56	007-370-007	\$91.56	007-390-027	\$91.56	007-410-015	\$91.56
007-360-002	\$91.56	007-370-008	\$91.56	007-390-028	\$91.56	007-410-016	\$91.56
007-360-003	\$91.56	007-370-009	\$91.56	007-390-029	\$91.56	007-410-017	\$91.56
007-360-004	\$91.56	007-370-010	\$91.56	007-390-030	\$91.56	007-410-018	\$91.56
007-360-005	\$91.56	007-370-011	\$91.56	007-390-031	\$91.56	007-410-019	\$91.56
007-360-006	\$91.56	007-370-012	\$91.56	007-400-001	\$91.56	007-410-020	\$91.56
007-360-007	\$91.56	007-370-013	\$91.56	007-400-002	\$91.56	007-410-021	\$91.56
007-360-008	\$91.56	007-370-014	\$91.56	007-400-003	\$91.56	007-410-022	\$91.56
007-360-009	\$91.56	007-370-015	\$91.56	007-400-004	\$91.56	007-410-023	\$91.56
007-360-010	\$91.56	007-370-016	\$91.56	007-400-005	\$91.56	007-410-024	\$91.56
007-360-011	\$91.56	007-370-017	\$91.56	007-400-006	\$91.56	007-410-025	\$91.56
007-360-012	\$91.56	007-370-018	\$91.56	007-400-007	\$91.56	007-410-029	\$91.56
007-360-013	\$91.56	007-370-019	\$91.56	007-400-008	\$91.56	007-410-030	\$91.56
007-360-014	\$91.56	007-370-020	\$91.56	007-400-009	\$91.56	007-410-031	\$91.56
007-360-015	\$91.56	007-370-021	\$91.56	007-400-010	\$91.56	007-410-032	\$91.56
007-360-016	\$91.56	007-370-022	\$91.56	007-400-011	\$91.56	007-410-033	\$91.56
007-360-017	\$91.56	007-370-023	\$91.56	007-400-012	\$91.56	007-410-034	\$91.56
007-360-018	\$91.56	007-370-024	\$91.56	007-400-013	\$91.56	007-410-035	\$91.56
007-360-019	\$91.56	007-370-025	\$91.56	007-400-014	\$91.56	007-410-036	\$91.56
007-360-020	\$91.56	007-370-026	\$91.56	007-400-015	\$91.56	007-410-037	\$91.56

CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 21-1

FINAL ASSESSMENT ROLL

Fiscal Year 2024-25

Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount
007-410-038	\$91.56	007-440-015	\$91.56	007-450-053	\$91.56	007-460-053	\$91.56
007-410-039	\$91.56	007-440-016	\$91.56	007-450-054	\$91.56	007-460-054	\$91.56
007-410-040	\$91.56	007-440-017	\$91.56	007-450-055	\$91.56	007-460-055	\$91.56
007-410-041	\$91.56	007-450-001	\$91.56	007-460-001	\$91.56	007-460-056	\$91.56
007-410-042	\$91.56	007-450-002	\$91.56	007-460-002	\$91.56	007-460-057	\$91.56
007-410-043	\$91.56	007-450-003	\$91.56	007-460-003	\$91.56	007-460-058	\$91.56
007-410-044	\$91.56	007-450-004	\$91.56	007-460-004	\$91.56	007-460-059	\$91.56
007-410-045	\$91.56	007-450-005	\$91.56	007-460-005	\$91.56	007-460-060	\$91.56
007-410-046	\$91.56	007-450-006	\$91.56	007-460-006	\$91.56	007-460-061	\$91.56
007-410-047	\$91.56	007-450-007	\$91.56	007-460-007	\$91.56	007-460-062	\$91.56
007-410-048	\$91.56	007-450-008	\$91.56	007-460-008	\$91.56	007-460-063	\$91.56
007-410-049	\$91.56	007-450-009	\$91.56	007-460-009	\$91.56	007-460-064	\$91.56
007-420-001	\$91.56	007-450-010	\$91.56	007-460-010	\$91.56	007-460-065	\$91.56
007-420-002	\$91.56	007-450-011	\$91.56	007-460-011	\$91.56	007-460-066	\$91.56
007-420-003	\$91.56	007-450-012	\$91.56	007-460-012	\$91.56	007-460-067	\$91.56
007-420-004	\$91.56	007-450-013	\$91.56	007-460-013	\$91.56	007-460-068	\$91.56
007-420-005	\$91.56	007-450-014	\$91.56	007-460-014	\$91.56	007-460-069	\$91.56
007-420-006	\$91.56	007-450-015	\$91.56	007-460-015	\$91.56	007-460-070	\$91.56
007-420-007	\$91.56	007-450-016	\$91.56	007-460-016	\$91.56	007-460-071	\$91.56
007-420-008	\$91.56	007-450-017	\$91.56	007-460-017	\$91.56	007-460-072	\$91.56
007-420-009	\$91.56	007-450-018	\$91.56	007-460-018	\$91.56	007-460-073	\$91.56
007-420-010	\$91.56	007-450-019	\$91.56	007-460-019	\$91.56	007-460-074	\$91.56
007-420-011	\$91.56	007-450-020	\$91.56	007-460-020	\$91.56	007-460-075	\$91.56
007-420-012	\$91.56	007-450-021	\$91.56	007-460-021	\$91.56	007-460-076	\$91.56
007-420-013	\$91.56	007-450-022	\$91.56	007-460-022	\$91.56	007-460-077	\$91.56
007-430-001	\$91.56	007-450-023	\$91.56	007-460-023	\$91.56	007-460-078	\$91.56
007-430-002	\$91.56	007-450-024	\$91.56	007-460-024	\$91.56	007-460-079	\$91.56
007-430-003	\$91.56	007-450-025	\$91.56	007-460-025	\$91.56	007-460-080	\$91.56
007-430-004	\$91.56	007-450-026	\$91.56	007-460-026	\$91.56	007-460-081	\$91.56
007-430-005	\$91.56	007-450-027	\$91.56	007-460-027	\$91.56	007-460-082	\$91.56
007-430-006	\$91.56	007-450-028	\$91.56	007-460-028	\$91.56	007-460-083	\$91.56
007-430-007	\$91.56	007-450-029	\$91.56	007-460-029	\$91.56	007-460-084	\$91.56
007-430-008	\$91.56	007-450-030	\$91.56	007-460-030	\$91.56	007-460-085	\$91.56
007-430-009	\$91.56	007-450-031	\$91.56	007-460-031	\$91.56	007-460-086	\$91.56
007-430-010	\$91.56	007-450-032	\$91.56	007-460-032	\$91.56	007-460-087	\$91.56
007-430-011	\$91.56	007-450-033	\$91.56	007-460-033	\$91.56	007-460-088	\$91.56
007-430-012	\$91.56	007-450-034	\$91.56	007-460-034	\$91.56	007-460-089	\$91.56
007-430-013	\$91.56	007-450-035	\$91.56	007-460-035	\$91.56	007-460-090	\$91.56
007-430-014	\$91.56	007-450-036	\$91.56	007-460-036	\$91.56	007-460-091	\$91.56
007-430-015	\$91.56	007-450-037	\$91.56	007-460-037	\$91.56	007-460-092	\$91.56
007-430-016	\$91.56	007-450-038	\$91.56	007-460-038	\$91.56	007-460-093	\$91.56
007-440-001	\$91.56	007-450-039	\$91.56	007-460-039	\$91.56	007-460-094	\$91.56
007-440-002	\$91.56	007-450-040	\$91.56	007-460-040	\$91.56	007-460-095	\$91.56
007-440-003	\$91.56	007-450-041	\$91.56	007-460-041	\$91.56	007-460-096	\$91.56
007-440-004	\$91.56	007-450-042	\$91.56	007-460-042	\$91.56	007-460-097	\$91.56
007-440-005	\$91.56	007-450-043	\$91.56	007-460-043	\$91.56	007-460-098	\$91.56
007-440-006	\$91.56	007-450-044	\$91.56	007-460-044	\$91.56	007-460-099	\$91.56
007-440-007	\$91.56	007-450-045	\$91.56	007-460-045	\$91.56	007-460-100	\$91.56
007-440-008	\$91.56	007-450-046	\$91.56	007-460-046	\$91.56	007-460-101	\$91.56
007-440-009	\$91.56	007-450-047	\$91.56	007-460-047	\$91.56	007-460-102	\$91.56
007-440-010	\$91.56	007-450-048	\$91.56	007-460-048	\$91.56	007-460-103	\$91.56
007-440-011	\$91.56	007-450-049	\$91.56	007-460-049	\$91.56	007-460-104	\$91.56
007-440-012	\$91.56	007-450-050	\$91.56	007-460-050	\$91.56	007-460-105	\$91.56
007-440-013	\$91.56	007-450-051	\$91.56	007-460-051	\$91.56	007-460-106	\$91.56
007-440-014	\$91.56	007-450-052	\$91.56	007-460-052	\$91.56	007-460-107	\$91.56

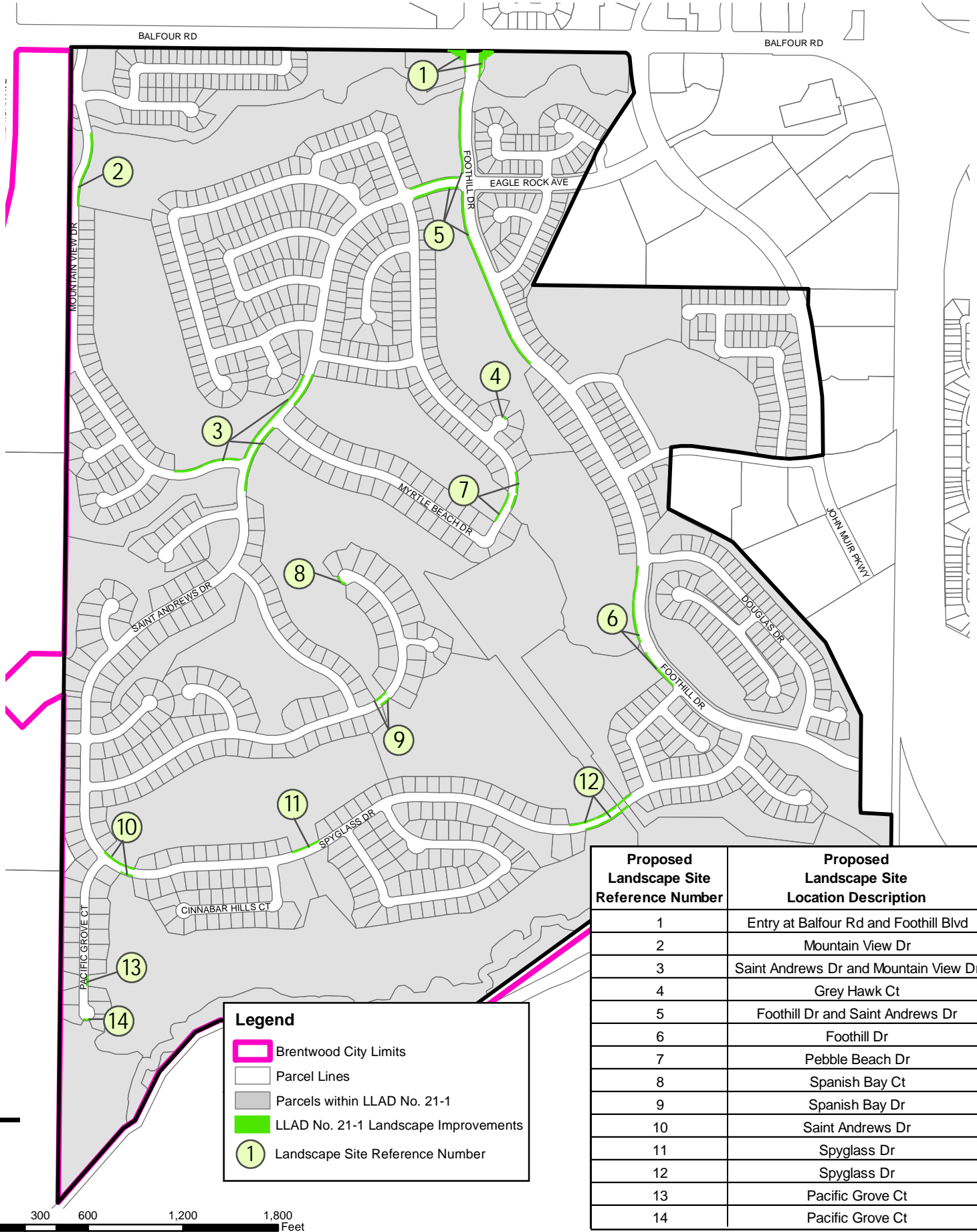
CITY OF BRENTWOOD
LANDSCAPE & LIGHTING ASSESSMENT DISTRICT No. 21-1
FINAL ASSESSMENT ROLL
Fiscal Year 2024-25

Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount	Assessor's Parcel No.	Assessment Amount
007-460-108	\$91.56	007-470-023	\$91.56	007-490-012	\$91.56	010-830-048	\$91.56
007-460-109	\$91.56	007-470-024	\$91.56	007-490-013	\$91.56	010-830-049	\$91.56
007-460-110	\$91.56	007-470-025	\$91.56	007-490-014	\$91.56	010-830-050	\$91.56
007-460-111	\$91.56	007-470-026	\$91.56	007-490-015	\$91.56	010-830-051	\$91.56
007-460-112	\$91.56	007-470-027	\$91.56	007-490-016	\$91.56	010-830-052	\$91.56
007-460-113	\$91.56	007-470-028	\$91.56	007-490-017	\$91.56	010-830-053	\$91.56
007-460-114	\$91.56	007-470-029	\$91.56	007-490-018	\$91.56	010-830-054	\$91.56
007-460-115	\$91.56	007-470-030	\$91.56	007-490-019	\$91.56	010-830-055	\$91.56
007-460-116	\$91.56	007-470-031	\$91.56	010-830-001	\$91.56	010-830-056	\$91.56
007-460-117	\$91.56	007-470-032	\$91.56	010-830-002	\$91.56	010-830-057	\$91.56
007-460-118	\$91.56	007-470-033	\$91.56	010-830-003	\$91.56	010-830-058	\$91.56
007-460-119	\$91.56	007-470-034	\$91.56	010-830-004	\$91.56	010-830-059	\$91.56
007-460-120	\$91.56	007-470-035	\$91.56	010-830-005	\$91.56	010-830-060	\$91.56
007-460-121	\$91.56	007-470-036	\$91.56	010-830-006	\$91.56		
007-460-122	\$91.56	007-470-037	\$91.56	010-830-007	\$91.56	TOTAL: 1,058	\$99,071.56
007-460-123	\$91.56	007-470-038	\$91.56	010-830-008	\$91.56		
007-460-124	\$91.56	007-470-039	\$91.56	010-830-009	\$91.56		
007-460-125	\$91.56	007-470-040	\$91.56	010-830-010	\$91.56		
007-460-126	\$91.56	007-470-041	\$91.56	010-830-011	\$91.56		
007-460-127	\$91.56	007-470-042	\$91.56	010-830-012	\$91.56		
007-460-128	\$91.56	007-480-001	\$91.56	010-830-013	\$91.56		
007-460-129	\$91.56	007-480-002	\$91.56	010-830-014	\$91.56		
007-460-130	\$91.56	007-480-003	\$91.56	010-830-015	\$91.56		
007-460-131	\$91.56	007-480-004	\$91.56	010-830-016	\$91.56		
007-460-132	\$91.56	007-480-005	\$91.56	010-830-017	\$91.56		
007-460-133	\$91.56	007-480-006	\$91.56	010-830-018	\$91.56		
007-460-134	\$91.56	007-480-007	\$91.56	010-830-019	\$91.56		
007-460-135	\$91.56	007-480-008	\$91.56	010-830-020	\$91.56		
007-460-136	\$91.56	007-480-009	\$91.56	010-830-021	\$91.56		
007-460-137	\$91.56	007-480-010	\$91.56	010-830-022	\$91.56		
007-460-138	\$91.56	007-480-011	\$91.56	010-830-023	\$91.56		
007-460-139	\$91.56	007-480-012	\$91.56	010-830-024	\$91.56		
007-460-140	\$91.56	007-480-013	\$91.56	010-830-025	\$91.56		
007-470-001	\$91.56	007-480-014	\$91.56	010-830-026	\$91.56		
007-470-002	\$91.56	007-480-015	\$91.56	010-830-027	\$91.56		
007-470-003	\$91.56	007-480-016	\$91.56	010-830-028	\$91.56		
007-470-004	\$91.56	007-480-017	\$91.56	010-830-029	\$91.56		
007-470-005	\$91.56	007-480-018	\$91.56	010-830-030	\$91.56		
007-470-006	\$91.56	007-480-019	\$91.56	010-830-031	\$91.56		
007-470-007	\$91.56	007-480-020	\$91.56	010-830-032	\$91.56		
007-470-008	\$91.56	007-480-021	\$91.56	010-830-033	\$91.56		
007-470-009	\$91.56	007-480-022	\$91.56	010-830-034	\$91.56		
007-470-010	\$91.56	007-480-023	\$91.56	010-830-035	\$91.56		
007-470-011	\$91.56	007-480-025	\$91.56	010-830-036	\$91.56		
007-470-012	\$91.56	007-490-001	\$91.56	010-830-037	\$91.56		
007-470-013	\$91.56	007-490-002	\$91.56	010-830-038	\$91.56		
007-470-014	\$91.56	007-490-003	\$91.56	010-830-039	\$91.56		
007-470-015	\$91.56	007-490-004	\$91.56	010-830-040	\$91.56		
007-470-016	\$91.56	007-490-005	\$91.56	010-830-041	\$91.56		
007-470-017	\$91.56	007-490-006	\$91.56	010-830-042	\$91.56		
007-470-018	\$91.56	007-490-007	\$91.56	010-830-043	\$91.56		
007-470-019	\$91.56	007-490-008	\$91.56	010-830-044	\$91.56		
007-470-020	\$91.56	007-490-009	\$91.56	010-830-045	\$91.56		
007-470-021	\$91.56	007-490-010	\$91.56	010-830-046	\$91.56		
007-470-022	\$91.56	007-490-011	\$91.56	010-830-047	\$91.56		

APPENDIX B

**PROPOSED LANDSCAPE
IMPROVEMENT DIAGRAM**

City of Brentwood LLAD No. 21-1 Improvement Diagram



Proposed Landscape Site Reference Number	Proposed Landscape Site Location Description
1	Entry at Balfour Rd and Foothill Blvd
2	Mountain View Dr
3	Saint Andrews Dr and Mountain View Dr
4	Grey Hawk Ct
5	Foothill Dr and Saint Andrews Dr
6	Foothill Dr
7	Pebble Beach Dr
8	Spanish Bay Ct
9	Spanish Bay Dr
10	Saint Andrews Dr
11	Spyglass Dr
12	Spyglass Dr
13	Pacific Grove Ct
14	Pacific Grove Ct

Legend

- Brentwood City Limits
- Parcel Lines
- Parcels within LLAD No. 21-1
- LLAD No. 21-1 Landscape Improvements
- 1 Landscape Site Reference Number

