



**COSUMNES COMMUNITY SERVICES DISTRICT**  
**PERRY RANCH IMPROVEMENT DISTRICT**

**ENGINEER'S REPORT**

FISCAL YEAR 2019-20

APRIL 2019

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972,  
GOVERNMENT CODE AND ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

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## **COSUMNES COMMUNITY SERVICES DISTRICT**

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## INTRODUCTION

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### OVERVIEW

The Cosumnes Community Services District ("District") is a public agency that is responsible for operating and maintaining parks, creeks, streams, open spaces, recreation facilities and recreation programs within its jurisdictional service area. The District's service area for its parks and recreation services encompasses the City of Elk Grove and the unincorporated areas in Sacramento County east, west and south of the City. In addition, the District provides fire and emergency medical services to its park service area, plus the City of Galt.

The District's parks do not receive any revenues from property taxes. In 1994, the District formed a benefit assessment district, the District Wide Landscape and Lighting Assessment District, with 13 benefit zones, to provide funding for the creation, maintenance, improvement and servicing of local parks and recreation facilities within its park service areas. This Assessment District, which was established prior to the approval of Proposition 218 in 1996, was reconfirmed and continued in an assessment ballot proceeding conducted in 1997.

### ASSESSMENT BACKGROUND

The District is primarily funded by the assessment described above. The Elk Grove/West Vineyard benefit zone 3 includes thirteen separate park areas, namely, Amundson, Arcadian Village, Fales, Gage, Hrepich, Jones Family, Jordan Family, Karamanos, Lombardi, MacDonald, Perry, Rau, and Sheldon Place. Over the years, operational costs, including utility costs, have increased.

Over time, expenses exceeded revenues in benefit zone 3, and in 2017 the District conducted a public opinion survey proposing a funding measure for all the properties in this zone to address this shortfall. The survey indicated a proposed funding measure did not have enough support from the property owners to pass, so the District declined to proceed with a ballot measure at that time.

Subsequently, property owners in the area around Perry Park, known as Perry Ranch, approached District staff about the possibility of initiating a funding measure for just their area, to improve Perry Park and the streetscapes on Calvine and Waterman Roads. In response, in early 2019 the District conducted a survey proposing a funding measure just for Perry Ranch and the local streetscapes on Calvine and Waterman Roads, and the survey indicated the property owners in this area would support such a funding measure.

The purpose of the Perry Ranch Improvement District funding measure, which would be in addition to the District-wide assessment described above, is to increase the level of service by making improvements to Perry Park and the streetscapes on Calvine and Waterman Roads, as described in more detail below.

If the funding from the assessment is not approved, the District will be forced to reduce park maintenance and postpone facilities upgrades, resulting in a continuing deterioration of park maintenance and facilities.

## ASSESSMENT PROCESS

This Engineer's Report ("Report") describes the Perry Ranch Improvement District (the "Improvement District"), the proposed Improvement District boundaries, a description of the facilities, services, and public improvements to be improved and maintained by the assessments (the "Improvements"), and the proposed assessments for Fiscal Year 2019-20 (the "Assessments").

Following submittal of this Report to the Board of Directors (the "Board") for preliminary approval, the Board, by Resolution, may call for an assessment ballot protest proceeding and public hearing on the proposed establishment of Assessments for the provision of the Improvements.

If the Board so directs, a notice of assessment and assessment ballot will be mailed to property owners within the Improvement District boundaries who receive special benefit from the Improvements. Such notice will include a description of the Improvements to be funded by the proposed Assessments, the proposed assessment amount for each parcel owned, and an explanation of the method of submitting a ballot on the Assessments. Each notice will include a ballot on which the property owner would mark his or her support for or opposition to the proposed Assessments and signature, as well as a postage prepaid envelope in which to return the ballot. Ballots are tentatively scheduled to be mailed on or about Wednesday, May 1, 2019.

After the ballots are mailed to property owners in the Improvement District, a minimum 45-day time period must be provided for the return of the assessment ballots. Following this 45-day time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed Assessments, and the submission of property owner ballots. The Public Hearing is tentatively scheduled for Wednesday, June 19, 2019 at 6:30 pm. At the Public Hearing, the public will have the opportunity to speak on the issue, voice any concerns or protests, obtain further information about the proposed Assessments, and submit ballots.

Tabulation of the returned ballots will begin after the close of the Public Hearing. It is anticipated that the ballots will be tabulated on the same evening as the Public Hearing and that the tabulation results will be announced later that same evening, or at a later date if more time is required to tabulate the ballots. If it is determined that the assessment ballots submitted in opposition to the proposed Assessments do not exceed the assessment ballots submitted in favor of the Assessments (each ballot is weighted by the proportional financial obligation of the property for which the ballot is submitted) the Board may take action to approve the levying of Assessments for Fiscal Year 2019-20. If the Assessments are so confirmed and approved, the assessment information will be submitted to the County Auditor/Controller. The County Auditor/Controller will include the Assessments on the property tax roll for Fiscal Year 2019-20.



## LEGAL REQUIREMENTS

### PROPOSITION 218

This assessment must comply with Proposition 218, "The Right to Vote on Taxes Act," which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Article XIID, Section 4 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which provide special benefits to the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements were satisfied by the process used to establish this assessment.

## PLANS & SPECIFICATIONS

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The Cosumnes Community Services District maintains park facilities in locations throughout its boundaries, including Perry Park in the Perry Ranch area. The work and Improvements to be undertaken by the Cosumnes Community Services District's Perry Ranch Improvement District and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and Improvements are generally described as follows:

The installation, maintenance and servicing of public recreational facilities and improvements, may include, but are not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cosumnes Community Services District within the Improvement District boundaries. For a list of the Improvements which are initially planned, see the following page.

As applied herein, "Installation" means the construction of the Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, parking lots, sidewalks and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

"Maintenance" means the 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, and the cleaning, sandblasting, and painting of walls and other Improvements to remove or cover graffiti.

"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; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing

of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus incidental expenses. If the funding measure passes, the District will meet with area residents before finalizing development plans for the undeveloped section of the park. Projects initially identified to be accomplished with the assessment proceeds include:

- Improved park maintenance
- Increased water and mowing
- Addition of plants and mulch in shrub beds
- Replacement of picnic table and bench
- Improved maintenance of streetscapes on Calvine Road and Waterman Road
- Addition of the following features over time:
  - New playground equipment
  - Adult fitness area
  - Barbeque and picnic area

See the Appendix for a complete list of proposed Improvements and estimated costs.

## FISCAL YEAR 2019-20 ESTIMATE OF COST AND BUDGET

### BUDGET FOR FISCAL YEAR 2019-20

The following budget shows the cost of the Improvements that would be funded by the Improvement District in Fiscal Year 2019-20.

**Table 1 – Estimate of Costs and Revenues**

	Total Budget
Installation, Maintenance & Servicing Costs	
Improvements	
Capital improvements	\$35,921
Maintenance contracts	\$17,268
Services and supplies and other maintenance <sup>1</sup>	\$9,788
Total for Installation, Maintenance and Servicing	\$62,977
Amount to/from Reserve	\$0
Total Improvements	\$62,977
Curbs, gutters, drainage, streets	\$10,882
Less:	
Contributions which can fund general benefit and/or benefit to properties outside the District <sup>2</sup>	\$10,882
Total Improvement District Budget <sup>3</sup> (Net Amount to be Assessed)	\$62,977
Budget Allocation to Property	
Total Assessment Budget	\$62,977
Assessment Contribution	EDUs      Effective EDUs
Number of benefit units In Benefit Zone A	469.3      469.3
Number of benefit units In Benefit Zone B	12          13.2
Number of benefit units In Benefit Zone C	165.5      157.2
Total number of benefit units	639.7
Assessment per Equivalent Dwelling Unit in Zone A <sup>4</sup>	\$98.44
Assessment per Equivalent Dwelling Unit in Zone B <sup>4</sup>	\$108.29
Assessment per Equivalent Dwelling Unit in Zone C <sup>4</sup>	\$93.52

**NOTES TO ESTIMATE OF COSTS:**

1. Estimated fiscal year 2019-20 incidental costs include assessment administration, county charges for inclusion of assessments on property tax bills and other incidental costs.
2. As determined in the following section, at least 12.0% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits and/or benefit to properties outside the Improvement District from the Improvements. Therefore, out of the total cost of Improvements of \$62,977 there must be contributions of at least \$7,557 from sources other than the assessments. There are contributions from sources other than the assessment of \$10,882 which more than covers any general benefits from the Improvements.
3. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.
4. The rate shown here is for a single family home or its equivalent. For the definition of the term EDU and rates for other types of property, see the section titled, "Method of Assessment" and the sections following it in this report.

## METHOD OF ASSESSMENT APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to park facilities and District maintained property, throughout the Improvement District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit and the Assessments are calculated for each parcel in the Improvement District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

### DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit conferred to property by the Improvements. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 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 benefits to be received by each such lot or parcel from the improvements.*

*The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California].*

Article XIID, Section 4 of the California Constitution states that assessments must be based on the special benefit conferred to property and that, "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A or XIII C of the California Constitution.

A special benefit is a service or improvement that provides a direct advantage to a parcel. For example, park improvements may be viewed as a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment.

## **BENEFIT FACTORS**

The special benefits from the Improvements increase the utility, functionality and desirability of the assessed properties, and are listed below:

### **PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES**

Only the specific properties within close proximity to the Improvements are included in the Improvement District. The Improvement District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Improvement District enjoys unique and valuable proximity (and access, as described in the next section) to the Improvements that the public at large and property outside the Improvement District do not share.

In the absence of the Assessments, the Improvements will not be provided and the parks and recreation areas, as well as the landscape corridor in the Improvement District, would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

### **ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS**

The main entrances to Perry Park and the Perry Ranch area are via Heritage Hill Drive, Alameda Park Drive, and Brown Road. Properties to the south of the boundary do not enjoy the same access because there is a school with its own recreational area, and a large undeveloped lot south of that. Properties to the north and east do not enjoy the same access because they are separated from the area by Calvine Road and Waterman Road busy thoroughfares. Properties to the west do not enjoy the same access because they only access on the west is Brown Road, which goes through an area that is not heavily developed. Therefore, the properties in the boundaries of the assessment enjoy unique access to Perry Park.

Since the parcels in the Improvement District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, landscaping and recreation areas that are provided by the Improvements. This is a direct advantage and special benefit to property in the Improvement District.

#### **IMPROVED VIEWS**

The Improvement District, by maintaining the landscaping at its park and recreation facilities provides improved views of the Improvements to the proximate properties within the Improvement District. Because of the unique character of Perry Ranch, there is little traffic just driving by Perry Park, and therefore the park is viewed almost exclusively by property owners, other residents, and visitors. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

#### **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS**

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The Improvements to the park in the Improvement District will provide these larger outdoor areas that serve as an effective extension of the land area for properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements, as described above. The Improvements, therefore, will provide an important, valuable and desirable extension of usable land area and neighborhood-serving amenities for the direct advantage and special benefit of properties within the Improvement District.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii, and since the service radii was specifically designed to provide close proximity and access to neighborhood parks and public land areas, the parcels within the Improvement District clearly receive a direct advantage and special benefit from the Improvements. This advantage is not received by other properties or the public at large. In the case of Perry Park, the service area is reduced from this standard to include only the assessed parcels because of the unique characteristics described above, whereby access from other surrounding parcels is limited.



An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to the park and landscape corridor within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

### **BENEFIT FINDING**

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from the effectively extended outdoor areas and green spaces; as well as closer proximity, access to and views of the improved park, recreation facilities, landscaping, and other public resources funded by the Assessments.

### **GENERAL VERSUS SPECIAL BENEFIT**

Article XIID, Section 4(a) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. Property may be assessed to fund improvements to the extent of the special benefits conferred by the Improvements; but general benefits are not assessable. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIID never defines the term “general benefit.” The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. General benefit may be described as “an indirect, derivative advantage” resulting from the improvements. One infers from Article XIID that all benefit is either general or special.

In other words:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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There is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified.

In this Report, the general benefit is first identified, conservatively (i.e., generously) estimated, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service, which is funded primarily by the existing District-wide assessment. The Assessment funds Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

<b>General Benefit</b>	=	<b>Benefit to Real Property Outside the Assessment District</b>	+	<b>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</b>	+	<b>Benefit to the Public at Large</b>
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” A special benefit is conferred to a property if the property “receives a direct advantage from the improvement (e.g., proximity to a park).” In this Assessment, as noted, properties in the Improvement District have close and unique proximity, views of and access to the Improvements, and uniquely improved desirability from the Improvements, and other properties and the public at large do not receive such benefits because they do not have proximity, access to or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and only minimal general benefit is conferred on property outside the Improvement District or the public at large.

In the 2010 *Beutz* case, the 4<sup>th</sup> District Court of Appeals rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4<sup>th</sup> Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. This Engineer’s Report includes a specific, quantified calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments to the special benefits conferred on each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer’s Report are consistent with the *Beutz* decision.

### **CALCULATING GENERAL BENEFIT AND SPECIAL BENEFIT PAID FROM OTHER FUNDS**

In this section, the general benefit and special benefit not paid from the assessment, which must be paid from other funds, are conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

#### **BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT**

Properties within the Improvement District receive almost all of the special benefits from the Improvements, because properties in the Improvement District enjoy unique and close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. This is because there are only a few streets into or out of most of Perry Ranch. People in the surrounding areas cannot drive to Perry Park without taking an inconvenient, roundabout route. Moreover, there are other parks that are easier for them to access.

There are certain properties that are located outside the boundaries of the Improvement District immediately on the north and east sides with an entrance along Calvine and Waterman Roads, which may receive some benefit from a partial view of the improved streetscapes along Calvine and Waterman Roads. The amount of benefit conferred to properties just outside the Improvement District boundaries, must be deducted from the total benefit and not assessed to property in the Improvement District.

These properties have other street landscaping closer to them than the streetscapes provided in the Improvement District. In addition, any views of the streetscapes in the Improvement District, which are across a busy road from these properties, are obscured by fencing, traffic, and other obstacles. These properties receive little to no benefit from the Improvements at Perry Park, since there are other parks more easily accessible to them, on their side of Calvine or Waterman Roads, respectively. As a result, a 90% reduction factor is applied to the benefit received by these properties. The benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

**Assumptions:**

49 parcels outside the district immediately to the north or east with a partial view of the streetscape on Calvine Road and/or Waterman Road

662 parcels in the Improvement District

90% relative benefit compared to property within the Improvement District

**Calculation**

Benefit to property outside the Improvement District =  $(49 / (49 + 662)) * 0.1 = 0.7\%$

Although it can reasonably be argued that Improvements inside, but near the Improvement District boundaries are offset by similar streetscaping improvements provided outside, but near the Improvement District's boundaries, we use the more conservative approach of finding that 0.7% of the Improvements may be of benefit to property outside the Improvement District.

**BENEFIT TO PROPERTY INSIDE THE DISTRICT THAT IS INDIRECT AND DERIVATIVE**

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access to and views of the Improvements enjoyed by benefiting properties in the Assessment District.

### **BENEFIT TO THE PUBLIC AT LARGE**

Properties in the Improvement District receive special benefits from the Improvements because the benefit flows to those properties when users of these properties (i.e. residents, workers, etc.) enjoy the Improvements. The most common way for a property user to enjoy the Improvements is to visit the park and to use its facilities. Therefore, the general benefit to the public at large can be estimated by the proportionate amount of time that the Improvement District's park and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Improvement District.

In order to determine the proportionate use as described above, SCI has broadly conducted numerous surveys in similar parks over many years to determine the proportion of park visitors who are also property users in the park's District to those who are not. SCI has conducted these surveys at various times of the day, evening, and week in order to obtain a thorough sampling of different types of park users. Those surveyed were asked to look at a District map and to identify whether they owned property, resided, interacted with property owners, or worked within the park's District, without having to give up their privacy by identifying their exact address or even their block or neighborhood. These surveys found that less than 5% of the use of similar parks and recreation areas, in well-defined housing developments and subdivisions is by people who do not own property or interact with property owners in the park's District, meaning less than 5% of the use is by the public at large.

When people outside the Improvement District use parks, they not only receive benefit from them, but they also diminish the availability of park Improvements for people within the Improvement District. For instance, if a person from outside the Improvement District is using a particular piece of exercise equipment at the park, nobody from inside the Improvement District can use it until the person from outside is finished with it. Not all such visits from people outside the District reduce the benefits for those inside. For instance, if a person from outside the District is using a piece of exercise equipment but the only other people at the park that day are people from inside the District having a neighborhood picnic and they are not interested in using the exercise equipment, then the person from outside the District is having no negative effect on those who are from inside the District. As stated above, about 5% of the visits to similar parks were from people outside the District, and since not all of these visits result in reduced enjoyment to those inside the District, to be conservative it is assumed that all of these visits could potentially inconvenience a person from inside the District. Therefore, another 5% of general benefits are allocated for this potential reduced access to the Improvements.

Combining these two measures of general benefits (5% for those who live outside the District enjoying the Improvements plus 5% for diminishment of enjoyment those from outside cause those from inside the District), we find that 10% of the benefits from the Improvements are general benefits to the public at large.

In addition, a small amount of the assessment revenue will be used to improve the streetscapes along Calvine Road and Waterman Road. The view of these streetscapes may provide some benefit to the general public, which may briefly view these improvements as they drive along the Improvement District's small section of these streets. Based on the small portion of the assessment funds to be spent on these streetscapes, and the small amount of potential benefit received by the general public from them, the assessment engineer has determined the amount of this benefit to be an additional 1%.

#### **TOTAL GENERAL BENEFITS AND SPECIAL BENEFITS PAID FROM OTHER FUNDS**

Using a sum of these three measures of general benefit, we find that approximately 10.6% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the Assessments.

General Benefit and Special Benefit Paid From Other Funds =

$$\begin{aligned}
 & 0.7\% \text{ (Outside the district)} \\
 + & 0.0\% \text{ (Inside the district - indirect and derivative)} \\
 + & 11.0\% \text{ (Public at Large)} \\
 \\ 
 = & 11.7\% \text{ (Total General Benefit and Special Benefit paid from other funds)}
 \end{aligned}$$

Although this analysis finds that 11.7% of the Assessment may provide general benefits and special benefit that would need to be paid from funds other than the assessment, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the Assessments of 12.0%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

This general benefit and special benefit contribution paid from other funds is the sum of the following components:

The City of Elk Grove owns, maintains, rehabilitates and replaces the curb and gutter along the border of the Assessment District's Improvements. This curb and gutter area is entirely within the Improvement District boundaries, and serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the Improvements. The contribution from the City of Elk Grove towards general benefit from the maintenance, rehabilitation, and replacement of the curb and gutter is estimated to be \$5.00 per linear foot, and there are approximately 550 linear feet of curb & gutter on the boundaries of Perry Park. 550 linear feet times \$5.00 per linear foot equals \$2,750, or 4.4% of the cost of the Improvements.

The City of Elk Grove owns and maintains a storm drainage system along the border of the Assessment District's Improvements. This system serves to prevent flooding and associated damage to the Improvements, and manage urban runoff including local pollutant loading from the Improvements. The contribution from the City of Elk Grove towards general benefit from the maintenance, and operation of the portion of the local storm drainage system serving the park and within the Improvement District boundaries is estimated to be \$3.50

per linear foot, and there are approximately 1,450 linear feet of storm pipe between the main pipe system and Perry Park. 1,450 linear feet times \$3.50 per linear foot equals \$5,075, or 8.1% of the cost of the Improvements.

The City of Elk Grove owns and maintains local public streets along the border of the Assessment District's Improvements. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the City of Elk Grove towards general benefit from the maintenance of local public streets within the Improvement District boundaries is estimated to be \$2.11 per linear foot, and there are approximately 1,450 linear feet of streets between the nearest main road and Perry Park. 1,450 linear feet times \$2.11 per linear foot equals \$3,057, or 4.9% of the cost of the Improvements.

The amounts contributed by The City of Elk Grove add up to 17.3% (4.4% + 8.1% + 4.9%) which is more than the 12% amount required to cover any General Benefits.

## ZONES OF BENEFIT

The boundaries of the Improvement District have been carefully drawn to only include the properties in Cosumnes Community Services District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding and outside the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements and/or they do not enjoy the same access, due to roads that don't go through and/or fences, as described earlier in this Report. In other words, the boundaries of the Improvement District have been narrowly drawn to include only properties that will specially benefit from the Improvements, and would receive a declining level of service if the Assessments were not approved.

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. For the most part, the benefits from the Improvements within the Improvement District do not vary based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

However, the properties in very close proximity to Perry Park do receive some additional benefit, due to the views provided to those homes, particularly from the second floor windows on those properties. Therefore, the majority of the parcels in the Improvement District are assigned to what will be known as Benefit Zone A, and the properties which enjoy this increased special benefit from the park will be assigned to what will be known as Benefit Zone B.

The increased special benefit in Benefit Zone B is calculated as follows:

Since properties in Benefit Zone B only receive the additional views of the park from the side of the property facing the park, and can best enjoy the view only from the second floor of the residence due to parked cars, traffic, and other obstructions at street level, the Engineer has determined that the increase in the special benefits enjoyed by the parcels in Benefit Zone B, due to direct but limited views of the Improvements in Perry Park, is 10%. Therefore, the rate applied to Benefit Zone B is 110% (100% plus 10%) times the rate in Benefit Zone A.

In addition, the parcels to the north of Lakemont Drive enjoy slightly reduced proximity and access to Perry Park than the parcels in Zone A because those parcels are further away from the park. These parcels will be assigned to what will be known as Benefit Zone C.

The increased distance from these properties to the park is not large, and is not believed to result in a considerable reduction of benefits by these properties. The Engineer has determined that the special benefit by parcels in Benefit Zone C is reduced by 5% due to their relative distance from the park. Therefore, the rate applied to Benefit Zone C is 95% (100% minus 5%) times the rate in Benefit Zone A.

## METHOD OF ASSESSMENT

As previously discussed, the Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the Improvement District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Equivalent Dwelling Units (EDUs). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an EDU value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

Not only residential improved property will be assessed, because commercial, industrial and other properties also receive direct benefits from the Improvements, and will be assessed.

A fixed or flat assessment is used for all single family residential properties regardless of occupancy or parcel size. Assessments on multi-family residential parcels vary based on

the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks, landscaping and recreational facilities.

Finally, the special benefits to be derived from the Assessments will be conferred on property and are not based on a specific property owner's use of the Improvements, a specific property owner's occupancy of property, or the property owner's demographic status such as age or number of dependents. The benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could occupy a property, not how the property is currently used by the present owner. Therefore, the number of people who could, or potentially, live on, work at or otherwise occupy a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type of property, the relative size of the property, property location, its relative population and its proximity to parks and recreational facilities. This method is further described below.

## **RESIDENTIAL PROPERTIES**

All improved residential properties represent a single residential dwelling unit and are assigned 1.00 EDU per dwelling unit. Traditional houses, zero-lot line houses, and townhomes are included in this category.

## **COMMERCIAL/INDUSTRIAL PROPERTIES**

EDU values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The EDU values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, Census data shows that the average number of people residing in a single family home in the area is 2.55. Since the average lot size for a single family home in the Improvement District is approximately one fifth of an acre, the average number of residents per acre of residential property is 12.75.



The employee density per acre is generally 1.9 times the population density of single family residential property per acre (24 employees per acre / 12.75 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 1.9 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 1.9 employees is the basis for allocating commercial/industrial benefit. Commercial and industrial property will therefore be assigned 0.5 EDU per one-fifth acre or portion thereof.

### **VACANT/UNDEVELOPED PROPERTIES**

The Improvements will make the land in the Improvement District more desirable and useable. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Sacramento found that approximately 30% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 30% of the benefits are related to the underlying land and 70% are related to the improvements and the day-to-day use of the property. Using this ratio, the EDU factor for vacant/undeveloped parcels is 0.30 per parcel.

### **OTHER PROPERTIES**

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the Assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests, who would have access to or use the Improvements. These miscellaneous parcels therefore receive no benefit from the Improvements and are assessed an EDU benefit factor of 0 EDUs.

### **ANNUAL COST INDEXING**

It should also be noted that, if the Assessments are approved, the maximum assessment rate within the Improvement District may increase in future years based on the annual increase, if any, in the Northern California (San Francisco-Oakland-Hayward) Consumer Price Index-All Urban Consumers (the "CPI") from February to February of each year.

### **APPEALS OF ASSESSMENTS LEVIED TO PROPERTY**

Any property owner who feels that the assessment levied on their property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Cosumnes Community Services District Administrator or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year and applicable law. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator or his or her designee shall be referred to the Board of Directors of the Cosumnes Community Services District, and the decision of the Board shall be final.

### **ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE IMPROVEMENT DISTRICT AREA**

The net available Assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Improvement District and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

### **OVERSIGHT, ANNUAL REVIEW AND ACCOUNTABILITY**

The Assessment proceeds and expenditures will be annually audited by an independent auditing entity. The results of the audit will be publicly reviewed at a public meeting of the District. The Assessment proceeds and expenditures will also be reviewed and overseen by the District Board. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and Improvements will be reviewed at a noticed public hearing by the Board and public.

In general, the public review and accountability process is as follows: The Assessments will not automatically continue and will require specific actions, reports and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Board must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their Assessments. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on ordering the Improvements and the Assessments for the next Fiscal Year.

## ASSESSMENT

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**WHEREAS**, the Board of Directors of the Cosumnes Community Services District directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Improvement District;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under the Act, Article XIID of the California Constitution, and the order of the Board of the Cosumnes Community Services District, hereby makes the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the Improvement District for the Fiscal Year 2019-20 is generally as follows:

**Table 2 – Summary Cost Estimate for Park District Including Maintenance & Recreation Improvement District for Fiscal Year 2019-20**

Total for Installation, Maintenance and Servicing	\$62,977
Curb & Gutters, Storm Drain & Roads	\$10,882
Capital Improvement Reserve	\$0
Total	\$73,859
Less Contributions from Other Sources	<u><u>-\$10,882</u></u>
Net amount to assessments	\$62,977

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Improvement District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The Assessment is subject to an annual increase tied to the Consumer Price Index-All Urban Consumers for Northern California (San Francisco-Oakland-Hayward) as of February of each succeeding year (the "CPI").

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as will be shown on the Assessor's Maps of the County of Sacramento for the Fiscal Year 2019-20. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby will place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the Fiscal Year 2019-20 for each parcel or lot of land within the Improvement District.

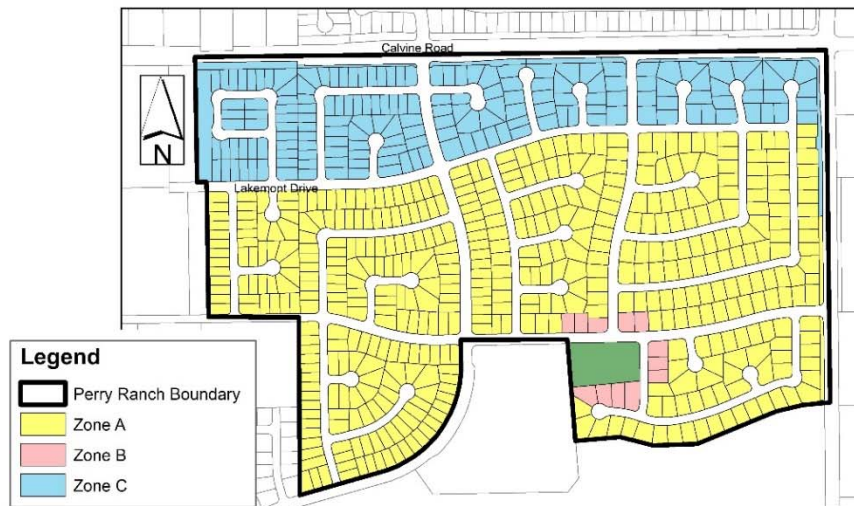
Dated: April 2, 2019

Engineer of Work

By \_\_\_\_\_  
John W. Bliss, License No. C052091

# ASSESSMENT DIAGRAM

The Improvement District includes all properties within the Perry Ranch area, as displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for Fiscal Year 2019-20, and are incorporated herein by reference, and made a part of this Diagram and this Report.



NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

FILED AND RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE COSUMNES COMMUNITY SERVICES DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2019.

SECRETARY OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE COSUMNES COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2019 FOR THE FISCAL YEAR 2019-20 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2019. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

SECRETARY OF THE BOARD

## Cosumnes Community Services District Perry Ranch Assessment District Assessment Diagram

Prepared by SCI Consulting Group  
4745 Mangels Blvd, Fairfield, CA 94534

## ASSESSMENT ROLL

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An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) is below.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

**COSUMNES COMMUNITY SERVICES DISTRICT**

**Perry Ranch Improvement District**

**Assessment Roll 2019-20**

Listed in Order by Assessor Parcel Number

Assessment Number & Assessor					Assessment Number & Assessor						
Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt	Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt
12101800380000	COSUMNES	9220 BROWN	0.00	A	\$0.00	12105500710000	WARME BRIAN	8422 HERITAGE HILL	1.00	C	\$93.52
12105500010000	BROKAW GAIL L	9157 LAKEMONT	1.00	C	\$93.52	12105500720000	ESQUETINI JOSE R	8426 HERITAGE HILL	1.00	C	\$93.52
12105500020000	WESCOTT TISHRI DEE	9153 LAKEMONT	1.00	C	\$93.52	12105500730000	CASTILLO TRINIDAD	8441 COLD WATER	1.00	C	\$93.52
12105500030000	BOWMAN FRANK D	9147 LAKEMONT	1.00	C	\$93.52	12105500740000	CARVIN FAMILY	8437 COLD WATER	1.00	C	\$93.52
12105500040000	HUMPHREY ROBERT	8449 COLD WATER	1.00	C	\$93.52	12105500750000	LORETO GUILLERMO	8433 COLD WATER	1.00	C	\$93.52
12105500050000	MAESTAS MARILYN L	8445 COLD WATER	1.00	C	\$93.52	12105500760000	BIZEAU CHRIS	8429 COLD WATER	1.00	C	\$93.52
12105500060000	MACDONALD	8446 COLD WATER	1.00	C	\$93.52	12105500770000	GIROUX VINCENT A	8430 COLD WATER	1.00	C	\$93.52
12105500070000	DURAN MARCUS	8450 COLD WATER	1.00	C	\$93.52	12105500780000	CHAVEZ DANIEL I	8434 COLD WATER	1.00	C	\$93.52
12105500080000	TANCIOCO MARIA	9064 BRISTOL PLAZA	1.00	C	\$93.52	12105500790000	LOVE DUANE	8438 COLD WATER	1.00	C	\$93.52
12105500090000	YANG LIVING TRUST	9068 BRISTOL PLAZA	1.00	C	\$93.52	12105500800000	RAYMOND	8442 COLD WATER	1.00	C	\$93.52
12105500100000	HILLMAN LARRY D	9067 BRISTOL PLAZA	1.00	C	\$93.52	12105500810000	COSUMNES		0.00	C	\$0.00
12105500110000	DOLE JEAN M	9063 BRISTOL PLAZA	1.00	C	\$93.52	12105600020000	BRIAN DOUGLAS	8456 CAMINO VISTA	1.00	A	\$98.44
12105500120000	ZINEDDIN ALLEN	9100 LAKEMONT	0.30	A	\$29.53	12105600030000	TAPIA EDILBERTO	8460 CAMINO VISTA	1.00	A	\$98.44
12105500130000	WAN Y HUANG TRUST	9104 LAKEMONT	1.00	A	\$98.44	12105600040000	EDWARDS FLOYD	8464 CAMINO VISTA	1.00	A	\$98.44
12105500140000	CONNOLLY IDA	9108 LAKEMONT	1.00	A	\$98.44	12105600050000	HERGH TEENGH A	8468 CAMINO VISTA	1.00	A	\$98.44
12105500150000	TORRES MICHAEL E	9112 LAKEMONT	1.00	A	\$98.44	12105600070000	HANSEN LYNELL DEE	9184 MORGAN POINT	1.00	A	\$98.44
12105500160000	TROTTER GOETZE	9116 LAKEMONT	1.00	A	\$98.44	12105600080000	ROBERTS TILLMON E	9188 MORGAN POINT	1.00	A	\$98.44
12105500170000	KOKOTAS COLLIN	9120 LAKEMONT	1.00	A	\$98.44	12105600090000	FLORES NORMAN J	9192 MORGAN POINT	1.00	A	\$98.44
12105500180000	ROBINSON LISA ANN	9124 LAKEMONT	1.00	A	\$98.44	12105600100000	ROBINSON JOHN D	9196 MORGAN POINT	1.00	A	\$98.44
12105500190000	DEON WILLIE J	9128 LAKEMONT	1.00	A	\$98.44	12105600110000	TURNER GREGORY	9200 MORGAN POINT	1.00	A	\$98.44
12105500200000	MABIDA FELIPA	9132 LAKEMONT	1.00	A	\$98.44	12105600120000	DO ELENA P	9204 MORGAN POINT	1.00	A	\$98.44
12105500210000	ERICA S GONZALES	9136 LAKEMONT	1.00	A	\$98.44	12105600130000	PHILLIPS WILLIAM	9203 MORGAN POINT	1.00	A	\$98.44
12105500220000	MARKS BARBARA P	9140 LAKEMONT	1.00	A	\$98.44	12105600140000	GIBBS PHILIP J	9199 MORGAN POINT	1.00	A	\$98.44
12105500230000	HA CHRISTINE A	9144 LAKEMONT	1.00	A	\$98.44	12105600150000	JAIN SURABHI	9195 MORGAN POINT	1.00	A	\$98.44
12105500240000	WINSTEAD REBECCA	9148 LAKEMONT	1.00	A	\$98.44	12105600160000	IKEMOTO LIVING	9191 MORGAN POINT	1.00	A	\$98.44
12105500250000	MOLNAR DEREK R	9152 LAKEMONT	1.00	A	\$98.44	12105600170000	FRERIKS DAVID VERN	9187 MORGAN POINT	1.00	A	\$98.44
12105500260000	CHANDLER NATALIE M	9156 LAKEMONT	1.00	A	\$98.44	12105600180000	MORGAN BRANDON	9183 MORGAN POINT	1.00	A	\$98.44
12105500270000	CHEROVSKY GINA L	9161 DEVON CREST	1.00	A	\$98.44	12105600210000	ALLEN VON	9182 LAKEMONT	1.00	A	\$98.44
12105500280000	VANG LEE	9160 DEVON CREST	1.00	A	\$98.44	12105600220000	KAUR NAVPREET	9186 LAKEMONT	1.00	A	\$98.44
12105500290000	CHANG ALLAN T	8467 HERITAGE HILL	1.00	A	\$98.44	12105600230000	DOMINIC FAMILY	9190 LAKEMONT	1.00	A	\$98.44
12105500300000	PIEPHO PAUL G	8463 HERITAGE HILL	1.00	A	\$98.44	12105600240000	LYDIA JENSEN	9194 LAKEMONT	1.00	A	\$98.44
12105500310000	VERMA FAMILY TRUST	8459 HERITAGE HILL	1.00	A	\$98.44	12105600250000	LIU STANLEY	9200 LAKEMONT	1.00	A	\$98.44
12105500320000	DUYANOVICH BRIAN S	8455 HERITAGE HILL	1.00	A	\$98.44	12105600260000	WOODWARD JOHN T	9204 LAKEMONT	1.00	A	\$98.44
12105500330000	OLSON TRUST	8451 HERITAGE HILL	1.00	A	\$98.44	12105600270000	WENG SHUI X	9208 LAKEMONT	1.00	A	\$98.44
12105500340000	HO KHANG V	8447 HERITAGE HILL	1.00	A	\$98.44	12105600290000	CALUB CYNTHIA D	8415 CALYPSO	1.00	C	\$93.52
12105500350000	JIN QIANG	8443 HERITAGE HILL	1.00	A	\$98.44	12105600300000	HUANG SU P	8411 CALYPSO	1.00	C	\$93.52
12105500360000	KAUR NIRMAL	8439 HERITAGE HILL	1.00	A	\$98.44	12105600310000	PIPER FLOYD R	8407 CALYPSO	1.00	C	\$93.52
12105500370000	VO THAO	9143 BRISTOL PLAZA	1.00	C	\$93.52	12105600320000	NORRIS DEREK M	8408 CALYPSO	1.00	C	\$93.52
12105500380000	DUONG THANH	9139 BRISTOL PLAZA	1.00	C	\$93.52	12105600330000	AGUILAR SHARON	8412 CALYPSO	1.00	C	\$93.52
12105500390000	PAYAWAL CELIA	9135 BRISTOL PLAZA	1.00	C	\$93.52	12105600340000	ICHIMURA KEVIN T	8416 CALYPSO	1.00	C	\$93.52
12105500400000	NAVEEN SHILPA	9131 BRISTOL PLAZA	1.00	C	\$93.52	12105600360000	SUPRA RANJODH	8427 LAS CASITAS	1.00	C	\$93.52
12105500410000	KUMAR NISCHAL B	9127 BRISTOL PLAZA	1.00	C	\$93.52	12105600370000	JULIAN REVOCABLE	8423 LAS CASITAS	1.00	C	\$93.52
12105500420000	LIN QI	9123 BRISTOL PLAZA	1.00	C	\$93.52	12105600380000	VO DZJUNG	8417 LAS CASITAS	1.00	C	\$93.52
12105500430000	JESS B VANWINKLE	9119 BRISTOL PLAZA	1.00	C	\$93.52	12105600390000	CROTZER CYNTHIA	8413 LAS CASITAS	1.00	C	\$93.52
12105500440000	QUINTANA JORGE	9115 BRISTOL PLAZA	1.00	C	\$93.52	12105600400000	MEYERS KELLI	8409 LAS CASITAS	1.00	C	\$93.52
12105500450000	KIMBROUGH FAMILY	9111 BRISTOL PLAZA	1.00	C	\$93.52	12105600410000	SHERYL P BEVERLY	8408 LAS CASITAS	1.00	C	\$93.52
12105500460000	LANEY MATTHEW	9107 BRISTOL PLAZA	1.00	C	\$93.52	12105600420000	AGUSTIN ARNEL	8412 LAS CASITAS	1.00	C	\$93.52
12105500470000	RODRIGUEZ EFREN	9103 BRISTOL PLAZA	1.00	C	\$93.52	12105600430000	BROWN SUZANNE I	8416 LAS CASITAS	1.00	C	\$93.52
12105500480000	SMITH VENSON C	9099 BRISTOL PLAZA	1.00	C	\$93.52	12105600440000	LEPAGE THOMAS	8420 LAS CASITAS	1.00	C	\$93.52
12105500490000	NGUYEN THANH LOC	9095 BRISTOL PLAZA	1.00	C	\$93.52	12105600460000	GIROUX VINCENT A	9179 LAKEMONT	1.00	C	\$93.52
12105500500000	STEELE ELIZABETH L	9091 BRISTOL PLAZA	1.00	C	\$93.52	12105600470000	MCENDREE JULIA	9175 LAKEMONT	1.00	C	\$93.52
12105500510000	HO YING SIN	9087 BRISTOL PLAZA	1.00	C	\$93.52	12105600480000	TUTTLE FAMILY	9171 LAKEMONT	1.00	C	\$93.52
12105500520000	LONSWAY JENNIFER	9083 BRISTOL PLAZA	1.00	C	\$93.52	12105600490000	KAUR PARAMJIT	9167 LAKEMONT	1.00	C	\$93.52
12105500530000	ROSSO FAMILY 2006	9079 BRISTOL PLAZA	1.00	C	\$93.52	12105600510000	PRASAD ERIN N	8425 HERITAGE HILL	1.00	C	\$93.52
12105500540000	MCTAGGART KAYLA	9075 BRISTOL PLAZA	1.00	C	\$93.52	12105600520000	YUNG JOHN S	8421 HERITAGE HILL	1.00	C	\$93.52
12105500550000	TIEU TONY S	9071 BRISTOL PLAZA	1.00	C	\$93.52	12105600550000	DOLORES	9178 ECHO RIDGE	1.00	C	\$93.52
12105500560000	KO EDWARD K	9072 BRISTOL PLAZA	1.00	C	\$93.52	12105600560000	OSORIO ARMANDO	9179 ECHO RIDGE	1.00	C	\$93.52
12105500570000	TURNER FAMILY	9076 BRISTOL PLAZA	1.00	C	\$93.52	12105600570000	REITH FAMILY TRUST	9175 ECHO RIDGE	1.00	C	\$93.52
12105500580000	WHITING JANICE M	9080 BRISTOL PLAZA	1.00	C	\$93.52	12105600580000	CARNES RENEE M	9171 ECHO RIDGE	1.00	C	\$93.52
12105500590000	JAUREGUI BRANDI Y	9084 BRISTOL PLAZA	1.00	C	\$93.52	12105600590000	THOMAS SANDRA M	9167 ECHO RIDGE	1.00	C	\$93.52
12105500600000	SIMPSON CHAUNCEY	9108 BRISTOL PLAZA	1.00	C	\$93.52	12105600600000	RUNDALL FAMILY	9163 ECHO RIDGE	1.00	C	\$93.52
12105500610000	TRAN TUAN M	9112 BRISTOL PLAZA	1.00	C	\$93.52	12105600610000	MOORE FAMILY	9159 ECHO RIDGE	1.00	C	\$93.52
12105500620000	MARTINEZ JIMENEZ	9116 BRISTOL PLAZA	1.00	C	\$93.52	12105600620000	BAUTISTA STANLEY G	9155 ECHO RIDGE	1.00	C	\$93.52
12105500630000	ZHANG YONGMEI	9120 BRISTOL PLAZA	1.00	C	\$93.52	12105600630000	BRAVO JOHN C	9151 ECHO RIDGE	1.00	C	\$93.52
12105500640000	NGUYEN VAN	9124 BRISTOL PLAZA	1.00	C	\$93.52	12105600640000	COSUMNES		0.00	C	\$0.00
12105500650000	JENKINS TUYET	9128 BRISTOL PLAZA	1.00	C	\$93.52	12105600650000	COSUMNES		0.00	C	\$0.00
12105500660000	NGUYEN MARIE	9132 BRISTOL PLAZA	1.00	C	\$93.52	12105600660000	LISTER DOROTHY J	8452 CAMINO VISTA	1.00	A	\$98.44
12105500670000	RODRIGUEZ JUAN C	9136 BRISTOL PLAZA	1.00	C	\$93.52	12105600670000	BENNER WILLIAM C	9170 LAKEMONT	1.00	A	\$98.44
12105500680000	COMBS DOROTHY M	9140 BRISTOL PLAZA	1.00	C	\$93.52	12105600680000	BEASLEY PEGGY	8467 CAMINO VISTA	1.00	A	\$98.44
12105500690000	LI LIXUAN TRUST	9144 BRISTOL PLAZA	1.00	C	\$93.52	12105600690000	LITTON TRACY	9180 MORGAN POINT	1.00	A	\$98.44
12105500700000	COOPER ROBERT L	8418 HERITAGE HILL	1.00	C	\$93.52	12105600700000	LENIGK LIVING TRUST	9179 MORGAN POINT	1.00	A	\$98.44

**COSUMNES COMMUNITY SERVICES DISTRICT**

**Perry Ranch Improvement District**

**Assessment Roll 2019-20**

Listed in Order by Assessor Parcel Number

Assessment Number & Assessor					Assessment Number & Assessor						
Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt	Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt
12105600710000	MILLSAPS CLIFFORD	8457 CAMINO VISTA	1.00	A	\$98.44	12106500380000	YASAY REYNALDO	8500 HERITAGE HILL	1.00	A	\$98.44
12105600720000	KAUR DALJIT	9178 LAKEMONT	1.00	A	\$98.44	12106500390000	BAINS FAMILY TRUST	8494 HERITAGE HILL	1.00	A	\$98.44
12105600730000	GLEN/DIANE AHEARN	8453 CAMINO VISTA	1.00	A	\$98.44	12106500400000	CASTANEDA	8490 HERITAGE HILL	1.00	A	\$98.44
12105600740000	WILSON GEORGE W	9209 LAKEMONT	1.00	C	\$93.52	12106500410000	BHABUTHMAL FAMILY	8486 HERITAGE HILL	1.00	A	\$98.44
12105600750000	CAMPBELL LUCINDA S	8419 CALYPSO	1.00	C	\$93.52	12106500420000	JOHNSON BENJAMIN	8480 HERITAGE HILL	1.00	A	\$98.44
12105600760000	SAGE JUANITA	8420 CALYPSO	1.00	C	\$93.52	12106500430000	CAMILLER ROWENA	8476 HERITAGE HILL	1.00	A	\$98.44
12105600770000	ARCHER GARY	9199 LAKEMONT	1.00	C	\$93.52	12106500440000	TEA KEVIN C	8470 HERITAGE HILL	1.00	A	\$98.44
12105600780000	TALANI FAMILY TRUST	9185 LAKEMONT	1.00	C	\$93.52	12106500450000	LI JIAN HONG	9156 DEVON CREST	1.00	A	\$98.44
12105600790000	BALKAN SUSAN J	8424 LAS CASITAS	1.00	C	\$93.52	12106500460000	BRAMBILA FELIPE D	9152 DEVON CREST	1.00	A	\$98.44
12105600820000	WIESMANN CAROL A	9152 ECHO RIDGE	1.00	C	\$93.52	12106500470000	CHUNG PAUL	9148 DEVON CREST	1.00	A	\$98.44
12105600830000	NIX LESTER L	8417 HERITAGE HILL	1.00	C	\$93.52	12106500480000	CALCETA GUADALUPE	9144 DEVON CREST	1.00	A	\$98.44
12105600840000	DOLORES	9158 ECHO RIDGE	1.00	C	\$93.52	12106500490000	AGUILAR CITAS C	9140 DEVON CREST	1.00	A	\$98.44
12105600850000	TORGERSON	9174 ECHO RIDGE	1.00	C	\$93.52	12106500500000	KOZIKOWSKI	9136 DEVON CREST	1.00	A	\$98.44
12105600980000	ELK GROVE		0.00	C	\$0.00	12106500510000	LEE MAI YONG	9132 DEVON CREST	1.00	A	\$98.44
12105600990000	COSUMNES		0.00	C	\$0.00	12106500520000	MARTIN FAMILY	9128 DEVON CREST	1.00	A	\$98.44
12105601130000	MACE ZENAIDA	8454 ALAMEDA PARK	1.00	A	\$98.44	12106500530000	JAIN NARESH	9124 DEVON CREST	1.00	A	\$98.44
12105601140000	PRICE DORIS A	8450 ALAMEDA PARK	1.00	A	\$98.44	12106500540000	TIMOTEO TIRSO	9120 DEVON CREST	1.00	A	\$98.44
12105601150000	BLOCK VICKIE J	8446 ALAMEDA PARK	1.00	A	\$98.44	12106500550000	DOAN JOCELYN	9123 DEVON CREST	1.00	A	\$98.44
12105601160000	GAUTHIER PAUL J	8440 ALAMEDA PARK	1.00	A	\$98.44	12106500560000	MACALINO JANETH	9127 DEVON CREST	1.00	A	\$98.44
12105601170000	ZENG XIAN MING	8434 ALAMEDA PARK	1.00	A	\$98.44	12106500570000	GRAVES RUTH	9131 DEVON CREST	1.00	A	\$98.44
12105601180000	TILLET CECILIA M	8428 ALAMEDA PARK	1.00	A	\$98.44	12106500580000	HARRY W LIPNOSKY	9137 DEVON CREST	1.00	A	\$98.44
12105601190000	NELSON JUSTIN S	8420 ALAMEDA PARK	1.00	C	\$93.52	12106500590000	CISNEROS NIZHNI A	9141 DEVON CREST	1.00	A	\$98.44
12105601200000	RONALD/MARJORIE	8414 ALAMEDA PARK	1.00	C	\$93.52	12106500600000	SANDRA HOWELL	9145 DEVON CREST	1.00	A	\$98.44
12105601210000	LAI REVOCABLE	8410 ALAMEDA PARK	1.00	C	\$93.52	12106500610000	JOHN/BETH YEH	9149 DEVON CREST	1.00	A	\$98.44
12105601220000	SAECHAO FAMILY	8406 ALAMEDA PARK	1.00	C	\$93.52	12106500620000	SINGH DAVINDER	9153 DEVON CREST	1.00	A	\$98.44
12105601230000	COOKE TRUST	8405 ALAMEDA PARK	1.00	C	\$93.52	12106500630000	GHOWSE AHMAD S	9157 DEVON CREST	1.00	A	\$98.44
12105601240000	NGUYEN MINH B	8409 ALAMEDA PARK	1.00	C	\$93.52	12106500640000	BIZEAU OPHELIA S	8471 HERITAGE HILL	1.00	A	\$98.44
12105601250000	TRAN FAMILY TRUST	8413 ALAMEDA PARK	1.00	C	\$93.52	12106500650000	KUANG LI XIA	8475 HERITAGE HILL	1.00	A	\$98.44
12105601260000	DAVID NGUYEN	8419 ALAMEDA PARK	1.00	C	\$93.52	12106500660000	PRADO FERNANDO O	8479 HERITAGE HILL	1.00	A	\$98.44
12105601270000	GOODMAN DELBERT	9222 LAKEMONT	1.00	A	\$98.44	12106500670000	WILLIAMS RIVERS	8483 HERITAGE HILL	1.00	A	\$98.44
12105601280000	SOLEM DANIEL	8435 ALAMEDA PARK	1.00	A	\$98.44	12106500680000	LIANG YUGANG	8487 HERITAGE HILL	1.00	A	\$98.44
12105601290000	THOMAS MARCUS S	8443 ALAMEDA PARK	1.00	A	\$98.44	12106500690000	LI XIAO L W	8491 HERITAGE HILL	1.00	A	\$98.44
12105601300000	CUELLAR-VALADEZ	9222 CHANDLER HILL	1.00	A	\$98.44	12106500700000	VIZCARRA YADANIRA	8495 HERITAGE HILL	1.00	A	\$98.44
12105601310000	TANG JIAMAO	8429 HERITAGE HILL	1.00	C	\$93.52	12106500710000	JACOBSON BRENDA A	8501 HERITAGE HILL	1.00	A	\$98.44
12106500010000	NGUYEN THANH H	9158 BROWN	1.00	A	\$98.44	12106500720000	LEE NGOC TRAN	8505 HERITAGE HILL	1.00	A	\$98.44
12106500020000	FERNANDEZ	9154 BROWN	1.00	A	\$98.44	12106500730000	KINNEY RYAN L	8509 HERITAGE HILL	1.00	A	\$98.44
12106500030000	SEUNG O HAE	9150 BROWN	1.00	A	\$98.44	12106600010000	KHANNA FAMILY	9171 BROWN	1.00	A	\$98.44
12106500040000	VEJAR SUZANNE C	9146 BROWN	1.00	A	\$98.44	12106600020000	GUIDERA ROBIN	8504 CAMINO VISTA	1.00	A	\$98.44
12106500050000	LAPUS DANTE A	9142 BROWN	1.00	A	\$98.44	12106600030000	HENG SANDERS	8496 CAMINO VISTA	1.00	A	\$98.44
12106500060000	GHUMAN JASKARAN S	9138 BROWN	1.00	A	\$98.44	12106600040000	CLARK FAMILY TRUST	8492 CAMINO VISTA	1.00	A	\$98.44
12106500070000	ALLEN FREDERICK JR	9134 BROWN	1.00	A	\$98.44	12106600050000	AMERMAN WILLIAM	8488 CAMINO VISTA	1.00	A	\$98.44
12106500080000	VALENCIA ROSAS	9130 BROWN	1.00	A	\$98.44	12106600060000	POPPLER KIMBERLY	8484 CAMINO VISTA	1.00	A	\$98.44
12106500090000	LARSEN ELIZABETH A	9126 BROWN	1.00	A	\$98.44	12106600070000	CHUAN XIE	8480 CAMINO VISTA	1.00	A	\$98.44
12106500100000	NOEL / REINA IRIAS	9122 BROWN	1.00	A	\$98.44	12106600080000	SINGH AVTAR	8476 CAMINO VISTA	1.00	A	\$98.44
12106500110000	TRAN HANH T	9118 BROWN	1.00	A	\$98.44	12106600090000	MAH LIVING TRUST	8472 CAMINO VISTA	1.00	A	\$98.44
12106500120000	MARTINEZ CARMEN A	8496 BANYON TREE	1.00	A	\$98.44	12106600100000	HERRERA CHERYL L	8475 CAMINO VISTA	1.00	A	\$98.44
12106500130000	SZU FAY Z	8492 BANYON TREE	1.00	A	\$98.44	12106600110000	MAVIS R FLOWER	9181 CAMPOBELLO	1.00	A	\$98.44
12106500140000	LE VU A	8488 BANYON TREE	1.00	A	\$98.44	12106600120000	RICHARD J CABA	9185 CAMPOBELLO	1.00	A	\$98.44
12106500150000	Y/R NANDAN LLC	8484 BANYON TREE	1.00	A	\$98.44	12106600130000	SHENG HONGYING	9189 CAMPOBELLO	1.00	A	\$98.44
12106500160000	CARDER CRAIG W	8480 BANYON TREE	1.00	A	\$98.44	12106600140000	DO LAN N	9193 CAMPOBELLO	1.00	A	\$98.44
12106500170000	MOLINA JOSE	8476 BANYON TREE	1.00	A	\$98.44	12106600150000	TSAI JANICE	9197 CAMPOBELLO	1.00	A	\$98.44
12106500180000	SHELTON MARTIN D	8472 BANYON TREE	1.00	A	\$98.44	12106600160000	JANICE TSAI	9196 CAMPOBELLO	1.00	A	\$98.44
12106500190000	DELOSO NOEL A	8468 BANYON TREE	1.00	A	\$98.44	12106600170000	VANG JESSICA	9192 CAMPOBELLO	1.00	A	\$98.44
12106500200000	CAVA DAVID	8464 BANYON TREE	1.00	A	\$98.44	12106600180000	ROBERTS PATRICK J	9188 CAMPOBELLO	1.00	A	\$98.44
12106500210000	DAWUD MUSTAFA	8460 BANYON TREE	1.00	A	\$98.44	12106600190000	SILVEIRA ANGELA	9184 CAMPOBELLO	1.00	A	\$98.44
12106500220000	ROBERT R/ PATRICIA	8456 BANYON TREE	1.00	A	\$98.44	12106600200000	LAWRENCE	9176 CAMPOBELLO	1.00	A	\$98.44
12106500230000	REDKO SLAVIK A	8452 BANYON TREE	1.00	A	\$98.44	12106600210000	PARENTI RENZO	8485 CAMINO VISTA	1.00	A	\$98.44
12106500240000	TRUJILLO ANGELIK M	8453 BANYON TREE	1.00	A	\$98.44	12106600220000	S JOEL/CAROL J	8489 CAMINO VISTA	1.00	A	\$98.44
12106500250000	DUB YULIYA M	8457 BANYON TREE	1.00	A	\$98.44	12106600230000	KATHLEEN W ARNDT	9181 ROYAL HEIGHTS	1.00	A	\$98.44
12106500260000	MILANO SARAH L	8461 BANYON TREE	1.00	A	\$98.44	12106600240000	SCOTT ROBERT	9189 ROYAL HEIGHTS	1.00	A	\$98.44
12106500270000	WATSON RUSSELL M	8465 BANYON TREE	1.00	A	\$98.44	12106600250000	CABRERA GILBERT	9193 ROYAL HEIGHTS	1.00	A	\$98.44
12106500280000	CHANG CHI	8487 BANYON TREE	1.00	A	\$98.44	12106600260000	SMITH JOHNNY C	9197 ROYAL HEIGHTS	1.00	A	\$98.44
12106500290000	GARCHA RAJINDER S	8491 BANYON TREE	1.00	A	\$98.44	12106600270000	DO DAVE	9196 ROYAL HEIGHTS	1.00	A	\$98.44
12106500300000	MIN TAE HONG	8495 BANYON TREE	1.00	A	\$98.44	12106600280000	SILVERTHORN JAMES	9192 ROYAL HEIGHTS	1.00	A	\$98.44
12106500310000	MANSON FAMILY	8499 BANYON TREE	1.00	A	\$98.44	12106600290000	MCGINNIS HERMAN J	9188 ROYAL HEIGHTS	1.00	A	\$98.44
12106500320000	MAI KY V	9135 BROWN	1.00	A	\$98.44	12106600300000	STONE STEPHEN A	9184 ROYAL HEIGHTS	1.00	A	\$98.44
12106500330000	MORA ROBERT D	9139 BROWN	1.00	A	\$98.44	12106600310000	LIANG QINGYONG	9176 ROYAL HEIGHTS	1.00	A	\$98.44
12106500340000	COONS TAMMY	9143 BROWN	1.00	A	\$98.44	12106600320000	NILSSON REVOCABLE	8499 CAMINO VISTA	1.00	A	\$98.44
12106500350000	CARRANCO DAWN K	9149 BROWN	1.00	A	\$98.44	12106600640000	SINGH ROBBINJEET	9185 BROWN	1.00	A	\$98.44
12106500360000	WONG ALBERT	9153 BROWN	1.00	A	\$98.44	12106600650000	SUPAN DAVID M	9191 BROWN	1.00	A	\$98.44
12106500370000	LASKEY ROBERT I	9157 BROWN	1.00	A	\$98.44	12106600660000	TRAVIS J MASLEN	9197 BROWN	1.00	A	\$98.44



**COSUMNES COMMUNITY SERVICES DISTRICT**

**Perry Ranch Improvement District**

**Assessment Roll 2019-20**

Listed in Order by Assessor Parcel Number

Assessment Number & Assessor					Assessment Number & Assessor						
Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt	Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt
12106600670000	TANKIAMCO FAMILY	9201 BROWN	1.00	B	\$108.29	12106800510000	DANG SON	9234 LAKEMONT	1.00	A	\$98.44
12106600680000	SUSAN J LINAS	9205 BROWN	1.00	B	\$108.29	12106800520000	LOPEZ ALFRED JR	9230 LAKEMONT	1.00	A	\$98.44
12106600690000	CHAN ERIN N	8490 ALAMEDA PARK	1.00	B	\$108.29	12106800530000	NEELY JOHN	9231 CHANDLER HILL	1.00	A	\$98.44
12106600700000	VAN DEN ABELEN	8486 ALAMEDA PARK	1.00	A	\$98.44	12106800540000	PHAM-HA FAMILY	9235 CHANDLER HILL	1.00	A	\$98.44
12106600710000	CHAU KHANH HONG	8482 ALAMEDA PARK	1.00	A	\$98.44	12106800550000	BOLLINGER GEORGE	9239 CHANDLER HILL	1.00	A	\$98.44
12106600720000	BETTE A BEDFORD	8478 ALAMEDA PARK	1.00	A	\$98.44	12106800560000	KIEHLEMEIER JAMES L	9243 CHANDLER HILL	1.00	A	\$98.44
12106600730000	AGAR GALILEE D	8474 ALAMEDA PARK	1.00	A	\$98.44	12106800570000	WENDY REED	9242 CHANDLER HILL	1.00	A	\$98.44
12106600740000	MARTINEZ ANGEL M	8470 ALAMEDA PARK	1.00	A	\$98.44	12106800580000	HALPENNY FAMILY	9238 CHANDLER HILL	1.00	A	\$98.44
12106600750000	NG WAI LAN	8466 ALAMEDA PARK	1.00	A	\$98.44	12106800590000	MORENO JODIE	9234 CHANDLER HILL	1.00	A	\$98.44
12106600760000	JANICE TSAI	8462 ALAMEDA PARK	1.00	A	\$98.44	12106800600000	BERNSTEIN CHERYL	9230 CHANDLER HILL	1.00	A	\$98.44
12106600770000	DENNY & JULIANNE	8458 ALAMEDA PARK	1.00	A	\$98.44	12106800610000	LY TRAN REVOCABLE	9226 CHANDLER HILL	1.00	A	\$98.44
12106600780000	PHAM DUC M	9217 BALBOA PARK	1.00	A	\$98.44	12106800630000	WINNCREST HOMES		0.00	C	\$0.00
12106600790000	ROBERT/JACQUELINE	9216 BALBOA PARK	1.00	A	\$98.44	12107200010000	RISSO JOHN MARTIN	9215 CROSSCOURT	1.00	A	\$98.44
12106600800000	FENDICK PAULA	9211 CROSSCOURT	1.00	A	\$98.44	12107200020000	TOUGAW HARLAN	9221 CROSSCOURT	1.00	A	\$98.44
12106600810000	NGUYEN VINH P	9210 CROSSCOURT	1.00	A	\$98.44	12107200030000	HORVATH DOUGLAS S	9225 CROSSCOURT	1.00	A	\$98.44
12106600820000	WONG BETTY	9219 BROWN	1.00	B	\$108.29	12107200040000	JEFFREY/JOANNA	9229 CROSSCOURT	1.00	A	\$98.44
12106600830000	BATAKJI JAMAL A	9227 BROWN	1.00	B	\$108.29	12107200050000	BEAVER FAMILY	9233 CROSSCOURT	1.00	A	\$98.44
12106600840000	TREJOS BLADIMIR A	9231 BROWN	1.00	A	\$98.44	12107200060000	HO LIN A	9237 CROSSCOURT	1.00	A	\$98.44
12106600850000	DELIGHT ROGER C	8500 MISSION FALLS	1.00	B	\$108.29	12107200070000	SHERYL MEDA 2014	9241 CROSSCOURT	1.00	A	\$98.44
12106600860000	BETTY/WAYNE EVANS	8506 MISSION FALLS	1.00	B	\$108.29	12107200080000	LY VINCENT V	9245 CROSSCOURT	1.00	A	\$98.44
12106600870000	CLARK REVOCABLE	8512 MISSION FALLS	1.00	B	\$108.29	12107200090000	MCINNES FAMILY	9249 CROSSCOURT	1.00	A	\$98.44
12106800010000	SATARIANO	8418 SERAFINO	1.00	C	\$93.52	12107200100000	NAVARRETE	9250 CROSSCOURT	1.00	A	\$98.44
12106800020000	NGUYEN TRI TAN	8414 SERAFINO	1.00	C	\$93.52	12107200110000	SULTAN PERVAIZ	9246 CROSSCOURT	1.00	A	\$98.44
12106800030000	MARTINEZ ANGELA R	8416 SERAFINO	1.00	C	\$93.52	12107200120000	LUONG TIM LONG	9242 CROSSCOURT	1.00	A	\$98.44
12106800040000	ISHAM JASON M	8406 SERAFINO	1.00	C	\$93.52	12107200130000	FREGOSO KRISTA C	9238 CROSSCOURT	1.00	A	\$98.44
12106800050000	PALILEO KIMBERLY	8405 SERAFINO	1.00	C	\$93.52	12107200140000	CARGILL JUDY E	9234 CROSSCOURT	1.00	A	\$98.44
12106800060000	SWISHER JUDITH L	8409 SERAFINO	1.00	C	\$93.52	12107200150000	LOCKWOOD FAMILY	9230 CROSSCOURT	1.00	A	\$98.44
12106800070000	PARDOE FAMILY	8413 SERAFINO	1.00	C	\$93.52	12107200160000	LEWIS GRACE D	9226 CROSSCOURT	1.00	A	\$98.44
12106800080000	ZAMFIR DANIEL	9241 LAKEMONT	1.00	C	\$93.52	12107200170000	CHERRY CRISTINA R	9222 CROSSCOURT	1.00	A	\$98.44
12106800090000	DAVIDSON 1994	9245 LAKEMONT	1.00	C	\$93.52	12107200180000	PELZMAN EDWARD	9218 CROSSCOURT	1.00	A	\$98.44
12106800100000	DUKES ROBERT A	8418 ARBORWOOD	1.00	C	\$93.52	12107200190000	BISLA NIRPAL JEET	9214 CROSSCOURT	1.00	A	\$98.44
12106800110000	GOOD SHEPHERD	8414 ARBORWOOD	1.00	C	\$93.52	12107200200000	BEAZER PRE OWNED	9237 BROWN	1.00	A	\$98.44
12106800120000	AVERY ROBERT	8410 ARBORWOOD	1.00	C	\$93.52	12107200210000	HERAVIAN FARZAD	9241 BROWN	1.00	A	\$98.44
12106800130000	YOUNG FAMILY	8406 ARBORWOOD	1.00	C	\$93.52	12107200220000	BRYAN DIANNA P	9247 BROWN	1.00	A	\$98.44
12106800140000	BECKER ALIASE M	8405 ARBORWOOD	1.00	C	\$93.52	12107200230000	RUSSELL MYRNA L	9251 BROWN	1.00	A	\$98.44
12106800150000	BUCHANAN JENNIFER	8409 ARBORWOOD	1.00	C	\$93.52	12107200240000	SINGH BARINDERJIT	9257 BROWN	1.00	A	\$98.44
12106800160000	CINCO AMELIA L	8413 ARBORWOOD	1.00	C	\$93.52	12107200250000	BAU NIM / LETU LAM	9261 BROWN	1.00	A	\$98.44
12106800170000	BHULLAR JASWINDER	9257 LAKEMONT	1.00	C	\$93.52	12107200260000	TU QUI M	9267 BROWN	1.00	A	\$98.44
12106800180000	FONTAINE	9263 LAKEMONT	1.00	C	\$93.52	12107200270000	STEFAN K S CHENG	9271 BROWN	1.00	A	\$98.44
12106800190000	CHUOR CINDY	9264 LAKEMONT	1.00	A	\$98.44	12107200280000	NGUYEN KIM N	9272 BROWN	1.00	A	\$98.44
12106800200000	BLACKHURST FAMILY	9258 LAKEMONT	1.00	A	\$98.44	12107200290000	LOIS ANDERSON REV	9268 BROWN	1.00	A	\$98.44
12106800210000	HAMMONDS FAMILY	9276 BALBOA PARK	1.00	A	\$98.44	12107200300000	HEYLIN KEVIN T	9264 BROWN	1.00	A	\$98.44
12106800220000	MAHLKE DONALD	9272 BALBOA PARK	1.00	A	\$98.44	12107200310000	URATA MICHAEL P	9258 BROWN	1.00	A	\$98.44
12106800230000	DAVID/CAROLYN	9268 BALBOA PARK	1.00	A	\$98.44	12107200320000	DONALD CHARLES J	9254 BROWN	1.00	A	\$98.44
12106800240000	TRANG THI NGUYEN	9264 BALBOA PARK	1.00	A	\$98.44	12107200330000	NYSTROM JERRY R	9250 BROWN	1.00	A	\$98.44
12106800250000	VON WEIDENBAUER	9260 BALBOA PARK	1.00	A	\$98.44	12107200340000	LAEBER KENNETH E	8504 ELDERFLOWER	1.00	A	\$98.44
12106800260000	HEGLAR WILLIAM F	9256 BALBOA PARK	1.00	A	\$98.44	12107200350000	JANET C PARRISH	8508 ELDERFLOWER	1.00	A	\$98.44
12106800270000	NOLL ANTHONY F	9252 BALBOA PARK	1.00	A	\$98.44	12107200360000	HUNT JAMES WILBUR	8509 ELDERFLOWER	1.00	A	\$98.44
12106800280000	SAETERN KOY	9248 BALBOA PARK	1.00	A	\$98.44	12107200370000	MICHAEL/TAMI	8505 ELDERFLOWER	1.00	A	\$98.44
12106800290000	GAYTAN CHARLES J	9244 BALBOA PARK	1.00	A	\$98.44	12107200380000	RICHARDS LEE	9240 BROWN	1.00	A	\$98.44
12106800300000	HUANG KEVIN S	9240 BALBOA PARK	1.00	A	\$98.44	12107200390000	RUSSELL F/MARY E	8516 MISSION FALLS	1.00	A	\$98.44
12106800310000	VO DZUNG N	9236 BALBOA PARK	1.00	A	\$98.44	12107200400000	WASHINGTON BRIAN	8526 MISSION FALLS	1.00	A	\$98.44
12106800320000	KIM D ANDERSON	9232 BALBOA PARK	1.00	A	\$98.44	12107200410000	FOLEY FAMILY TRUST	8530 MISSION FALLS	1.00	A	\$98.44
12106800330000	CAMPBELL ALLAN V	9228 BALBOA PARK	1.00	A	\$98.44	12107200420000	JOSEPH G &	8531 MISSION FALLS	1.00	A	\$98.44
12106800340000	DOUGLASS CORY R	9224 BALBOA PARK	1.00	A	\$98.44	12107200430000	LOWREY PAUL J	8527 MISSION FALLS	1.00	A	\$98.44
12106800350000	VAN GERWEN RAY	9220 BALBOA PARK	1.00	A	\$98.44	12107200440000	VASQUEZ CHRIS J	8523 MISSION FALLS	1.00	A	\$98.44
12106800360000	NISSEN CHRISTINE M	9223 BALBOA PARK	1.00	A	\$98.44	12107200450000	LE DUNG VAN	9216 CLARION POINT	1.00	A	\$98.44
12106800370000	DADISMAN MICHAEL D	9227 BALBOA PARK	1.00	A	\$98.44	12107200460000	THOMAS ALBERT	9212 CLARION POINT	1.00	A	\$98.44
12106800380000	LICHUN C/ SEN T	9231 BALBOA PARK	1.00	A	\$98.44	12107200470000	FEENEY JAMES J	9208 CLARION POINT	1.00	A	\$98.44
12106800390000	SINGH AMAR	9235 BALBOA PARK	1.00	A	\$98.44	12107200480000	MILLER FAMILY	9204 CLARION POINT	1.00	A	\$98.44
12106800400000	GARCIA JEFFREY G	9239 BALBOA PARK	1.00	A	\$98.44	12107200490000	TRINH HUAN T	9200 CLARION POINT	1.00	A	\$98.44
12106800410000	WILLIAM M/MARY N	9243 BALBOA PARK	1.00	A	\$98.44	12107200500000	ESCOBAR RALPH JR	9205 CLARION POINT	1.00	B	\$108.29
12106800420000	RONALD	9249 BALBOA PARK	1.00	A	\$98.44	12107200510000	COLE FAMILY 2008	9209 CLARION POINT	1.00	B	\$108.29
12106800430000	MARVIN JANET	9267 BALBOA PARK	1.00	A	\$98.44	12107200520000	TSO SIU LAI	9213 CLARION POINT	1.00	B	\$108.29
12106800440000	CALDERON SANDRA	9271 BALBOA PARK	1.00	A	\$98.44	12107200530000	RIDER JULIE J	9217 CLARION POINT	1.00	B	\$108.29
12106800450000	TRAN KEN	9275 BALBOA PARK	1.00	A	\$98.44	12107200540000	NGUYEN HUYEN	9278 BROWN	1.00	A	\$98.44
12106800460000	AVILA CAMILLE D	9279 BALBOA PARK	1.00	A	\$98.44	12107200550000	SACRAMENTO		0.00	A	\$0.00
12106800470000	RAFAEL G/KATHY S	9287 BALBOA PARK	1.00	A	\$98.44	12107200560000	HERNANDEZ MARIO M	9262 CROSSCOURT	1.00	A	\$98.44
12106800480000	FLORES FRANCISCO	9246 LAKEMONT	1.00	A	\$98.44	12107200570000	MICHAEL D	9258 CROSSCOURT	1.00	A	\$98.44
12106800490000	CUC H T NGUYEN	9242 LAKEMONT	1.00	A	\$98.44	12107200580000	WESCOM KARIN D	9254 CROSSCOURT	1.00	A	\$98.44
12106800500000	SNYDER FAMILY	9238 LAKEMONT	1.00	A	\$98.44	12107200590000	ROYBAL ADAM A	9275 BROWN	1.00	A	\$98.44

**COSUMNES COMMUNITY SERVICES DISTRICT**  
**Perry Ranch Improvement District**  
**Assessment Roll 2019-20**  
 Listed in Order by Assessor Parcel Number

Assessment Number & Assessor						Assessment Number & Assessor					
Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt	Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt
12107200600000	NGUYEN BENJAMIN N	9279 BROWN	1.00	A	\$98.44	12107300410000	JOANNE RAMSAY	9041 DEVON CREST	1.00	A	\$98.44
12107200610000	MOUA BEE K	9283 BROWN	1.00	A	\$98.44	12107300420000	SINGH SHIVRAJ	9037 DEVON CREST	1.00	A	\$98.44
12107200620000	SUMMERS PEGGY	9287 BROWN	1.00	A	\$98.44	12107300430000	LAI BETTY K	9033 DEVON CREST	1.00	A	\$98.44
12107200630000	COSUMNES		0.00	A	\$0.00	12107300440000	PJANIC OLIVERA	9029 DEVON CREST	1.00	A	\$98.44
12107200640000	CANTELLANO	8599 MISSION FALLS	1.00	A	\$98.44	12107300450000	MILLSAPS	9025 DEVON CREST	1.00	A	\$98.44
12107200650000	BUSH KELVIN G	8595 MISSION FALLS	1.00	A	\$98.44	12107300460000	SARTE ROLANDO A	9021 DEVON CREST	1.00	A	\$98.44
12107200660000	CHEN WENQING	8591 MISSION FALLS	1.00	A	\$98.44	12107300470000	LOWERY REGINALD L	9017 DEVON CREST	1.00	A	\$98.44
12107200670000	SCHERRER DANIEL	8587 MISSION FALLS	1.00	A	\$98.44	12107300480000	MAHARAJ ANGELA	9013 DEVON CREST	1.00	A	\$98.44
12107200680000	DIXON FAMILY TRUST	8583 MISSION FALLS	1.00	A	\$98.44	12107300490000	SINGH ONKAR	9009 DEVON CREST	1.00	A	\$98.44
12107200690000	GIBSON CHARLES	8579 MISSION FALLS	1.00	A	\$98.44	12107400010000	ANDERSON ARIK	9005 DEVON CREST	1.00	A	\$98.44
12107200700000	GIBSON WENDY G	8575 MISSION FALLS	1.00	A	\$98.44	12107400020000	DORIS L STERLING	8600 HERITAGE HILL	1.00	A	\$98.44
12107200710000	CROSSMAN FAMILY	8569 MISSION FALLS	1.00	A	\$98.44	12107400030000	BACHER MELINDA S	8604 HERITAGE HILL	1.00	A	\$98.44
12107200720000	ROBERTS EILEEN T	8565 MISSION FALLS	1.00	A	\$98.44	12107400040000	HENRY DAVID B	8608 HERITAGE HILL	1.00	A	\$98.44
12107200730000	CANTU FAMILY LIVING	8561 MISSION FALLS	1.00	A	\$98.44	12107400050000	BIMB GURVINDER	9119 EASTPOINTE	1.00	A	\$98.44
12107200740000	HILTS/FERROGGIARO	8557 MISSION FALLS	1.00	A	\$98.44	12107400060000	TRAN LY KHANH	9127 EASTPOINTE	1.00	A	\$98.44
12107200750000	CAMPBELL CECILIA A	8553 MISSION FALLS	1.00	A	\$98.44	12107400070000	VUE YENG	9135 EASTPOINTE	1.00	A	\$98.44
12107200760000	PRESTON	8549 MISSION FALLS	1.00	A	\$98.44	12107400080000	COVARRUBIAS BRIAN	9139 EASTPOINTE	1.00	A	\$98.44
12107200770000	PAYNE ANDREW	8543 MISSION FALLS	1.00	A	\$98.44	12107400090000	COBURN GARY L	9147 EASTPOINTE	1.00	A	\$98.44
12107200780000	TOLBERT DALLAS W	8537 MISSION FALLS	1.00	A	\$98.44	12107400100000	KAUR ARVINDER	9151 EASTPOINTE	1.00	A	\$98.44
12107200790000	MOTTERN BRACEROS	8536 MISSION FALLS	1.00	A	\$98.44	12107400110000	RAFAEL A/ JOANNA	9155 EASTPOINTE	1.00	A	\$98.44
12107200800000	LE DAI	8542 MISSION FALLS	1.00	A	\$98.44	12107400120000	OXNAES GARRETT B	9159 EASTPOINTE	1.00	A	\$98.44
12107200810000	CAMERON T LINZEY	8550 MISSION FALLS	1.00	A	\$98.44	12107400130000	CASTILLEJOS ADRIAN	9158 EASTPOINTE	1.00	A	\$98.44
12107200820000	EDWARDS MICHAEL O	8554 MISSION FALLS	1.00	A	\$98.44	12107400140000	HOWARD ILA M	9154 EASTPOINTE	1.00	A	\$98.44
12107200830000	ANDORF FAMILY	8575 EL CIELITO	1.00	A	\$98.44	12107400150000	VILLAR MERVIN M	9150 EASTPOINTE	1.00	A	\$98.44
12107200840000	SAIN LESLIE D	8571 EL CIELITO	1.00	A	\$98.44	12107400160000	SMITH KEVIN G	9146 EASTPOINTE	1.00	A	\$98.44
12107200850000	KENT SHOOK/	8567 EL CIELITO	1.00	A	\$98.44	12107400170000	DIANE E GASKINS	9142 EASTPOINTE	1.00	A	\$98.44
12107200860000	THOMAS E / VALORIE	8570 EL CIELITO	1.00	A	\$98.44	12107400180000	LAGOUSIS JOHN A	9138 EASTPOINTE	1.00	A	\$98.44
12107200870000	DUONG KEVIN Q	8570 MISSION FALLS	1.00	A	\$98.44	12107400190000	PATRICIA MCGUIRE	9134 EASTPOINTE	1.00	A	\$98.44
12107200880000	AHMAD Y RANJHA	8582 MISSION FALLS	1.00	A	\$98.44	12107400200000	PETERSEN HEATHER	9130 EASTPOINTE	1.00	A	\$98.44
12107200890000	BONACQUISTI BRYAN	8588 MISSION FALLS	1.00	A	\$98.44	12107400210000	LE / CHAU FAMILY	9126 EASTPOINTE	1.00	A	\$98.44
12107200900000	LOMBARD RONALD V	8592 MISSION FALLS	1.00	A	\$98.44	12107400220000	JIANG HUI	9122 EASTPOINTE	1.00	A	\$98.44
12107300010000	GLASPER	9008 DEVON CREST	1.00	A	\$98.44	12107400230000	NAVID REZAEI LIVING	9118 EASTPOINTE	1.00	A	\$98.44
12107300020000	NGO JACKSON	9016 DEVON CREST	1.00	A	\$98.44	12107400240000	NICHOLAS/CHRISTINA	9004 DEVON CREST	1.00	A	\$98.44
12107300030000	MARSHALL CYNTHIA	9024 DEVON CREST	1.00	A	\$98.44	12107400250000	LAL ASHIKA V	9002 DEVON CREST	1.00	A	\$98.44
12107300040000	MASTROPAOLO	9110 LELAND OAKS	1.00	A	\$98.44	12107400260000	VO MARTIN	9000 DEVON CREST	1.00	A	\$98.44
12107300050000	HOLLENBACH PENNY	9114 LELAND OAKS	1.00	A	\$98.44	12107400270000	HOLLY CONWAY 2002	8584 HERITAGE HILL	1.00	A	\$98.44
12107300060000	YANG YABEE	9118 LELAND OAKS	1.00	A	\$98.44	12107400280000	DEBRA J PRITCHARD	8580 HERITAGE HILL	1.00	A	\$98.44
12107300070000	BURDULLIS LESLIE E	9122 LELAND OAKS	1.00	A	\$98.44	12107400290000	NGUYEN TIEN X	8576 HERITAGE HILL	1.00	A	\$98.44
12107300080000	COTA HEATHER M	9126 LELAND OAKS	1.00	A	\$98.44	12107400300000	WONG PETER	8572 HERITAGE HILL	1.00	A	\$98.44
12107300090000	GALLION JAMES	9123 LELAND OAKS	1.00	A	\$98.44	12107400310000	IFYEF OBI	8568 HERITAGE HILL	1.00	A	\$98.44
12107300100000	SATOW RICHARD	9119 LELAND OAKS	1.00	A	\$98.44	12107400320000	SUTTON LINWOOD C	8564 HERITAGE HILL	1.00	A	\$98.44
12107300110000	LE DAVID	9115 LELAND OAKS	1.00	A	\$98.44	12107400330000	MICHAEL/THELMA	8560 HERITAGE HILL	1.00	A	\$98.44
12107300120000	LIN ZHEN NENG	9111 LELAND OAKS	1.00	A	\$98.44	12107400340000	MAI QUYEN T	8556 HERITAGE HILL	1.00	A	\$98.44
12107300130000	QUENGA FAMILY	9054 DEVON CREST	1.00	A	\$98.44	12107400350000	THOMPSON CAROL	8552 HERITAGE HILL	1.00	A	\$98.44
12107300140000	ABRAMOVA ANDREY	9058 DEVON CREST	1.00	A	\$98.44	12107400360000	TRUONG MICHELLE	8548 HERITAGE HILL	1.00	A	\$98.44
12107300150000	LUNDY NORIELEA M	9070 DEVON CREST	1.00	A	\$98.44	12107400370000	GLENWOOD/ESTELITA	8544 HERITAGE HILL	1.00	A	\$98.44
12107300160000	SANDOVAL ADRIANA	9074 DEVON CREST	1.00	A	\$98.44	12107400380000	FOSTER ELIZABETH E	8540 HERITAGE HILL	1.00	A	\$98.44
12107300170000	DONEGAN EDWARD	9078 DEVON CREST	1.00	A	\$98.44	12107400390000	CHAUHAN SHARNJIT	8536 HERITAGE HILL	1.00	A	\$98.44
12107300180000	WU GUOCHAO	9082 DEVON CREST	1.00	A	\$98.44	12107400400000	DANIEL/SANDY YU	8532 HERITAGE HILL	1.00	A	\$98.44
12107300190000	TOLEDO LIVING	9086 DEVON CREST	1.00	A	\$98.44	12107400410000	TRAN MY KHANH	8528 HERITAGE HILL	1.00	A	\$98.44
12107300200000	CHUN FAMILY TRUST	9090 DEVON CREST	1.00	A	\$98.44	12107400420000	NGUYEN SEAN	8524 HERITAGE HILL	1.00	A	\$98.44
12107300210000	NGUYEN LIEN T	9094 DEVON CREST	1.00	A	\$98.44	12107600010000	JOHN G/SUZANNE	9253 CROSSCOURT	1.00	A	\$98.44
12107300220000	MARTIN KEVIN D	9098 DEVON CREST	1.00	A	\$98.44	12107600020000	VANCE FAMILY TRUST	9271 CROSSCOURT	1.00	A	\$98.44
12107300230000	MACDONALD	9119 DEVON CREST	1.00	A	\$98.44	12107600030000	ROKSER JULIE A	9275 CROSSCOURT	1.00	A	\$98.44
12107300240000	MADRID ROBERT	9115 DEVON CREST	1.00	A	\$98.44	12107600040000	CHAND ANJELINA	9279 CROSSCOURT	1.00	A	\$98.44
12107300250000	TU QUI	9111 DEVON CREST	1.00	A	\$98.44	12107600050000	SANGER ROBERT D	9285 CROSSCOURT	1.00	A	\$98.44
12107300260000	HER SUSAN	9107 DEVON CREST	1.00	A	\$98.44	12107600060000	NIEDZIELSKI JOHN P	9291 CROSSCOURT	1.00	A	\$98.44
12107300270000	KELLY BRIAN S	9103 DEVON CREST	1.00	A	\$98.44	12107600070000	TRAN HOLLY T	9295 CROSSCOURT	1.00	A	\$98.44
12107300280000	ADAMS DANNY	9099 DEVON CREST	1.00	A	\$98.44	12107600080000	VO KALY	9299 CROSSCOURT	1.00	A	\$98.44
12107300290000	CHIU FAMILY TRUST	9095 DEVON CREST	1.00	A	\$98.44	12107600090000	BRACE KEITH A	9305 CROSSCOURT	1.00	A	\$98.44
12107300300000	CRUZ MARIA ESTER	9091 DEVON CREST	1.00	A	\$98.44	12107600100000	HIGDAY FAMILY	9268 LAKEMONT	1.00	A	\$98.44
12107300310000	FERNANDEZ GEORGE	9087 DEVON CREST	1.00	A	\$98.44	12107600110000	JAMES / KIMBERLY	9269 LAKEMONT	1.00	C	\$93.52
12107300320000	PANIEWSKI SLAVEK	9083 DEVON CREST	1.00	A	\$98.44	12107600120000	WALSH DONALD E	8414 CYPRESS BLUFF	1.00	C	\$93.52
12107300330000	NGUYEN AND PHAM	9079 DEVON CREST	1.00	A	\$98.44	12107600130000	BLANKENSHIP	8410 CYPRESS BLUFF	1.00	C	\$93.52
12107300340000	ELAINE D HORTON	9075 DEVON CREST	1.00	A	\$98.44	12107600140000	DOMINIQUE ANITA	8406 CYPRESS BLUFF	1.00	C	\$93.52
12107300350000	SINGH MANJINDER	9071 DEVON CREST	1.00	A	\$98.44	12107600150000	LUU KAREN FONG	8409 CYPRESS BLUFF	1.00	C	\$93.52
12107300360000	LIU FAMILY TRUST	9061 DEVON CREST	1.00	A	\$98.44	12107600160000	LE HIEN	8413 CYPRESS BLUFF	1.00	C	\$93.52
12107300370000	DEVOOGD KELLY S	9057 DEVON CREST	1.00	A	\$98.44	12107600170000	KREJCI FAMILY REV	8417 CYPRESS BLUFF	1.00	C	\$93.52
12107300380000	LE/CHAU FAMILY	9053 DEVON CREST	1.00	A	\$98.44	12107600180000	SINGH MANGAT	8421 CYPRESS BLUFF	1.00	C	\$93.52
12107300390000	KLEZMER MARTY	9049 DEVON CREST	1.00	A	\$98.44	12107600190000	GELASAKIS MICHAEL	9312 CROSSCOURT	1.00	A	\$98.44
12107300400000	BRADLEY ZENOBIA D	9045 DEVON CREST	1.00	A	\$98.44	12107600200000	STENDER LYNN	9308 CROSSCOURT	1.00	A	\$98.44

**COSUMNES COMMUNITY SERVICES DISTRICT**

**Perry Ranch Improvement District**

**Assessment Roll 2019-20**

Listed in Order by Assessor Parcel Number

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Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt	Parcel Number	Owner Name(s)	Site Address	EDU	LL Zone	Assmnt
12107600210000	PHAM THANH	9304 CROSSCOURT	1.00	A	\$98.44	12111200170000	KIT C LAU	8364 TERRACOTTA	1.00	C	\$93.52
12107600220000	DOWNES DOUGLAS E	9300 CROSSCOURT	1.00	A	\$98.44	12111200180000	NGUYEN THANH D	8360 TERRACOTTA	1.00	C	\$93.52
12107600230000	MILLS CANDICE A	9296 CROSSCOURT	1.00	A	\$98.44	12111200190000	ILAGAN RUEL V	8373 TERRACOTTA	1.00	C	\$93.52
12107600240000	ALEXANDERSON	9292 CROSSCOURT	1.00	A	\$98.44	12111200200000	FONSECA ALEX L	8377 TERRACOTTA	1.00	C	\$93.52
12107600250000	STOWE FAMILY	9286 CROSSCOURT	1.00	A	\$98.44	12111200210000	KAPLLI JENNIFER	8381 TERRACOTTA	1.00	C	\$93.52
12107600260000	LEEDY LESLIE J	9280 CROSSCOURT	1.00	A	\$98.44	12111200220000	MILLER KAITLYN	8385 TERRACOTTA	1.00	C	\$93.52
12107600270000	SHAH PAYAL	9276 CROSSCOURT	1.00	A	\$98.44	12111200230000	VANG FARM S	8389 TERRACOTTA	1.00	C	\$93.52
12107600280000	TONG TAT C	9272 CROSSCOURT	1.00	A	\$98.44	12111200240000	NARAYAN CHRISTINA	8393 TERRACOTTA	1.00	C	\$93.52
12107600290000	CHHOEUN ROEUTH	9268 CROSSCOURT	1.00	A	\$98.44	12111200250000	SANJAY/LEENA	8397 TERRACOTTA	1.00	C	\$93.52
12107600300000	COSUMNES	8400 WATERMAN	0.00	C	\$0.00	12111200260000	PEREZ JOSEFINA B	8401 TERRACOTTA	1.00	C	\$93.52
12107600310000	COSUMNES		0.00	A	\$0.00	12111200270000	WOLF JANA C	8405 TERRACOTTA	1.00	C	\$93.52
12109800010000	LAM KAREN	9087 BROWN	1.00	A	\$98.44	12111200280000	CHANDRA HEMA	8409 TERRACOTTA	1.00	C	\$93.52
12109800020000	TRAN OANH T	9083 BROWN	1.00	A	\$98.44	12111200290000	DELANEY JANAY	8413 TERRACOTTA	1.00	C	\$93.52
12109800030000	BERNARD JOHN	9079 BROWN	1.00	A	\$98.44	12111200300000	BUI QUANG C	8417 TERRACOTTA	1.00	C	\$93.52
12109800040000	TRINH TUONG	9075 BROWN	1.00	A	\$98.44	12111200310000	ABTAHI REZA	8421 TERRACOTTA	1.00	C	\$93.52
12109800050000	TOMII JOCELYN A	8495 PATINA	1.00	A	\$98.44	12111200320000	GONZALEZ EDGARD A	8425 TERRACOTTA	1.00	C	\$93.52
12109800060000	HERMAN	8489 PATINA	1.00	A	\$98.44	12111200330000	COOKSEY EDDIE J	8429 TERRACOTTA	1.00	C	\$93.52
12109800070000	HUYNH KENT C	9070 PIAZZA	1.00	A	\$98.44	12111200340000	SAETURN SOUSIEU	8433 TERRACOTTA	1.00	C	\$93.52
12109800080000	HUYNH MINH	9074 PIAZZA	1.00	A	\$98.44	12111200350000	ECKHARDT RACHEL S	8437 TERRACOTTA	1.00	C	\$93.52
12109800090000	STANLEY BARBARA	9078 PIAZZA	1.00	A	\$98.44	12111200360000	KUMAR AJAY	8441 TERRACOTTA	1.00	C	\$93.52
12109800100000	VAKULCHIK SERGEY	9082 PIAZZA	1.00	A	\$98.44	12111200370000	CITY OF ELK GROVE		0.00	C	\$0.00
12109800110000	NG DANNY C	9086 PIAZZA	1.00	A	\$98.44	12111200380000	CITY OF ELK GROVE	8367 TERRACOTTA	0.00	C	\$0.00
12109800120000	PELOTE ANDRE	9090 PIAZZA	1.00	A	\$98.44						
12109800130000	SINGH GURDEEP	9091 PIAZZA	1.00	A	\$98.44						
12109800140000	YONKO DENNY C	9087 PIAZZA	1.00	A	\$98.44						
12109800150000	CHUPKA MICHAEL J	9083 PIAZZA	1.00	A	\$98.44						
12109800160000	WANG JINGHAN	9079 PIAZZA	1.00	A	\$98.44						
12109800170000	JING/FEI FAMILY	9075 PIAZZA	1.00	A	\$98.44						
12109800180000	KAUR KULWINDER	9071 PIAZZA	1.00	A	\$98.44						
12109800190000	NGUYEN KENNY Q	8471 PATINA	1.00	A	\$98.44						
12109800200000	HUANG SANGGAO	8467 PATINA	1.00	A	\$98.44						
12109800210000	TAO QIN	8463 PATINA	1.00	A	\$98.44						
12109800220000	DOVE BRANDI	8459 PATINA	1.00	A	\$98.44						
12109800230000	CHAU JOHN M	8455 PATINA	1.00	A	\$98.44						
12109800240000	LU TO KEN	8451 PATINA	1.00	A	\$98.44						
12109800250000	CHAN HONG	8456 TERRACOTTA	1.00	A	\$98.44						
12109800260000	NOEL BRIAN	8460 TERRACOTTA	1.00	A	\$98.44						
12109800270000	NGUYEN DAVE T	8463 TERRACOTTA	1.00	A	\$98.44						
12109800280000	TO LIEU NGOC	8459 TERRACOTTA	1.00	A	\$98.44						
12109800290000	SINGH KASHMIR	8455 TERRACOTTA	1.00	A	\$98.44						
12109800300000	MALHI JASPAL S	8451 TERRACOTTA	1.00	A	\$98.44						
12109800310000	VONG DANH	9080 LAKEMONT	1.00	A	\$98.44						
12109800320000	LE HOANG VUE PHAM	8450 PATINA	1.00	A	\$98.44						
12109800330000	DELUNA SERGIO	8454 PATINA	1.00	A	\$98.44						
12109800340000	KARI L SHIPMAN	8458 PATINA	1.00	A	\$98.44						
12109800350000	2018 3 IH BORROWER	8462 PATINA	1.00	A	\$98.44						
12109800360000	KAUR RUPINDER	8466 PATINA	1.00	A	\$98.44						
12109800370000	LOR YIA	8470 PATINA	1.00	A	\$98.44						
12109800380000	SAINI HARPAL	8474 PATINA	1.00	A	\$98.44						
12109800390000	MAND RANDEEP	8478 PATINA	1.00	A	\$98.44						
12109800400000	SARDAR JAFFAR	8482 PATINA	1.00	A	\$98.44						
12109800410000	HILL TYRONNE E	8486 PATINA	1.00	A	\$98.44						
12109800420000	VO HUNG B	8490 PATINA	1.00	A	\$98.44						
12109800430000	HE GUOZHONG	8494 PATINA	1.00	A	\$98.44						
12109800440000	CHEN HUO HUAI	8498 PATINA	1.00	A	\$98.44						
12111200010000	CAPARAS JAIME	9079 LAKEMONT	1.00	C	\$93.52						
12111200020000	LARA MARIO	9083 LAKEMONT	1.00	C	\$93.52						
12111200030000	SINGH FAMILY	9087 LAKEMONT	1.00	C	\$93.52						
12111200040000	SAECHAO MEUY Y	9091 LAKEMONT	1.00	C	\$93.52						
12111200050000	GURNAM SUMANLATA	9095 LAKEMONT	1.00	C	\$93.52						
12111200060000	MARRON KATHLEEN B	9099 LAKEMONT	1.00	C	\$93.52						
12111200070000	KUMAR VINOD	8341 TERRACOTTA	1.00	C	\$93.52						
12111200080000	RATCLIFF ANTHONY L	8345 TERRACOTTA	1.00	C	\$93.52						
12111200090000	WEI QIANQIAN	8349 TERRACOTTA	1.00	C	\$93.52						
12111200100000	TEANGH KELLY	8351 TERRACOTTA	1.00	C	\$93.52						
12111200110000	GEE FAMILY TRUST	8357 TERRACOTTA	1.00	C	\$93.52						
12111200120000	SAECHAO CHENG L	8361 TERRACOTTA	1.00	C	\$93.52						
12111200130000	DUONG KATHY	8418 TERRACOTTA	1.00	C	\$93.52						
12111200140000	LY OANH A	8414 TERRACOTTA	1.00	C	\$93.52						
12111200150000	BOBOC IULIAN	8410 TERRACOTTA	0.50	C	\$46.76						
12111200160000	SINGH KHASHMINDER	8368 TERRACOTTA	1.00	C	\$93.52						

## APPENDIX – PROPOSED IMPROVEMENTS AND ESTIMATED COSTS

Replacement Asset	Asset Replacement Cost	Life Expect	Unit of Measure	Quantity of Units	Yearly Amortized Cost	Cost to Replace	Asset Replace Date
B. Pump 3-5 HP	\$ 20,000.00	20	each	1	\$ 1,000	\$ 20,000	2019
Backflow 1.5"	\$ 540.00	30	each	2	\$ 36	\$ 1,080	2027
Backflow 2"	\$ 600.00	30	each	2	\$ 40	\$ 1,200	2027
Backflow 1"	\$ 310.00	30	each	1	\$ 10	\$ 310	2027
Backflow Cage Med	\$ 1,250.00	30	each	5	\$ 208	\$ 6,250	2027
Backflow Rebuild 1.5"	\$ 50.00	15	each	1	\$ 3	\$ 50	2019
Backflow Rebuild 2"	\$ 50.00	15	each	2	\$ 7	\$ 100	2019
Backflow Testing SCWA	\$ 28.00	1	each	5	\$ 140	\$ 140	2019
Ballot Cost	\$ 30,000.00	25	each	1	\$ 1,200	n/a	2022
Bench (Concrete) 72"	\$ 675.00	30	each	2	\$ 45	\$ 1,350	2027
Contract (Playground Inspections)	\$ 390.00	2	each	1	\$ 195	\$ 390	2019
Contract Parks (Planter Maintenance)	\$ 0.006819	1	SF	6400	\$ 524	\$ 524	2019
Contract Parks (Turf Maintenance)	\$ 0.005665	1	SF	55680	\$ 3,785	\$ 3,785	2019
Contract Streets (planter Maintenance)	\$ 0.012127	1	SF	54871	\$ 7,985	\$ 7,985	2019
Contract Streets (Turf Maintenance)	\$ 0.016103	1	SF	24730	\$ 4,779	\$ 4,779	2019
Drinking Fountain (Revitalize)	\$ 4,500.00	30	each	1	\$ 150	\$ 4,500	2027
Electrical Costs	\$ 450.00	1	each	1	\$ 450	n/a	2019
Electrical Meter Box	\$ 3,500.00	40	each	1	\$ 88	\$ 3,500	2037
Insurance	\$ 536.00	1	each	1	\$ 536	n/a	2019
Irrigation Box Single Sided 24"	\$ 2,000.00	30	each	4	\$ 267	\$ 8,000	2027
Irrigation Controller "M"	\$ 4,500.00	25	each	7	\$ 1,260	\$ 31,500	2022
New Design Elements	\$ 75,000.00	25	each	1	\$ 3,000	\$ 75,000	2022
Planter Bark	\$ 37.00	5	SF	40438	\$ 914	\$ 4,572	2019
Planter Revitalization	\$ 10.00	30	SF	61271	\$ 5,106	\$ 153,178	2027
Play Surface EWF	\$ 32.00	1	SF	3550	\$ 1,052	\$ 1,052	2019
Play Surface PIP	\$ 1.25	2	SF	48	\$ 30	\$ 60	2019
Playground Revitalization	\$400,000.00	30	each	1	\$ 13,333	\$ 400,000	2027
Shade Structure Paint	\$ 2,500.00	10	each	1	\$ 250	\$ 2,500	2019
Shade Structure Roof (Steel)	\$ 10,000.00	40	each	1	\$ 250	\$ 10,000	2037
Sprinkler (1800)	\$ 10.00	20	each	300	\$ 150	\$ 3,000	2019
Sprinkler (Rotor)	\$ 35.00	20	each	200	\$ 350	\$ 7,000	2019
Sign (Park Name Concrete)	\$ 4,000.00	50	each	1	\$ 80	\$ 4,000	2047
Table 72" (Concrete)	\$ 1,000.00	30	each	2	\$ 67	\$ 2,000	2027
Table 92" (Concrete)	\$ 1,000.00	30	each	1	\$ 33	\$ 1,000	2027
Trash Can Concrete	\$ 600.00	30	each	6	\$ 120	\$ 3,600	2027
Trash Can Galvanized Insert	\$ 40.00	10	each	6	\$ 24	\$ 240	2019
Trees	\$ 69.00	7	each	299	\$ 2,947	\$ 20,631	2019
Water Use SCWA	\$ 12,563.00	1	each	1	\$ 12,563	n/a	2019