

ENGINEER'S REPORT FOR SHERWOOD CORRIDOR EMERGENCY ACCESS ROADS

Benefit Assessment Evaluation

May 2024



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SECTION 1: Introduction

This report serves as the detailed engineer's report required by Section 4(b) of Article XIID of the California Constitution, Proposition 218, to support the benefit property assessments proposed to be levied within the proposed Assessment Area ("Area") in the County of Mendocino ("County"), California being established.

Bartle Wells Associates recommends that the County of Mendocino authorize and begin procedures for the establishment and formation of an Assessment District ("District") with the defined area limited to parcels specially benefitting from the proposed project and within which the Special Benefit Assessments ("Assessments") may be apportioned and levied. The discussion and analysis contained within this report constitutes the required nexus of rationale between assessment amounts levied and special benefits derived by real properties within the proposed District.

The purpose for which this benefit assessment is proposed is to provide a source of funding for the maintenance of the Willits Creek and Firco Emergency Access Routes (EARs) and operation and maintenance of drainage and flood control of the EARs for the benefit of individually identified parcels along the Sherwood corridor. Any funds collected from the benefit assessment proposed shall be expensed only for EARs identified in this report.

The rate of the special benefit assessment is set at \$30.88 per developed parcel and \$1.39 per undeveloped parcel. The proposed assessment is set to recover immediate road repairs needed for drainage and to install, repair, and maintain culverts, perform roadside fuel clearing, and install new gates and turnouts in compliance with California Code of Regulations, Division 1.5, Chapter 7 Subchapter 2, Articles 1-5 State Minimum Fire Safe Standards and includes costs for ongoing routine maintenance such as vegetation firebreak maintenance and road surfacing and drainage conduit function.

To maintain full cost recovery for subsequent years, the assessment rate is recommended to increase by the change in the Consumer Price Index for all Urban Consumers (CPI-U) for the West Region from April of the prior assessment year to April of the current assessment year. The purpose of indexing EAR benefits is to provide for reasonable increases for inflationary costs without requiring additional costly noticing and mailing procedures that may add to District costs and subsequently to assessments. As part of the District formation, the notice presented to property owners for approval will include the assessment amount for the upcoming fiscal year 2024/2025 initial assessment and identification of the corresponding maximum annual adjustment by the annual percentage change in CPI-U – West Region. Any unexpended funds raised by the assessments remaining at the end of each fiscal year shall be carried over for the same purpose in the next fiscal year until expiration of the Assessment period at the end of the fiscal year 2044/2045.

This report relies on data provided by the North Coast Resource Management "Willits Creek and Firco Emergency Access Routes" Report (2020) and other data provided by Mendocino County Staff related to this project.

SECTION 2: Background

The Mendocino County Board of Supervisors is requesting that landowners approve the formation of an Assessment District to fund the maintenance, including the operation and maintenance of drainage and flood control of, emergency access roads. The County of Mendocino has been working with Sherwood Firewise Communities and Brooktrails Township Community Services District to keep the Firco and Willits Creek Trail roads cleared of vegetation and safe for emergency use as emergency access routes. Emergency routes are located over private roadways leading to both U.S. Highway 101 and State Route 20. Private roadways are gated to prevent use except in case of an emergency as declared by the Mendocino Board of Supervisors.

The communities within Mendocino County are at high risk of damage from wildfire. In September 2020, the Oak Fire affected Brooktrails Township and the City of Willits, located within the County. During this emergency, all parcels in this area of the Sherwood Road Corridor received a notification from the Mendocino County Department of Transportation regarding the evacuation process, wherein Firco Road was used effectively as an emergency access route and provided for a successful and safe evacuation of the area until the fire was contained seven days later.

The Mendocino County Board of Supervisors proposes to establish a special benefit assessment district pursuant to the provisions of Benefit Assessment Act of 1982, Government Code §§ 54703, et seq. to fund the maintenance, including the operation and maintenance of drainage and flood control, of the Willits Creeks and Firco Emergency Access Routes (EARs) for all parcels, developed and undeveloped, within the District boundary to fund safe access and passage through established emergency access roads.

To approve the assessment, the County is required to follow the Proposition 218 process including, but not limited to: (1) adopting an engineer's report, (2) notifying all parcel owners of the date and time of a public hearing considering proposed assessments, and (3) holding a public hearing. A more detailed list of requirements under Proposition 218 are listed in Section 10 of this report.

If approved, the levying of assessments would be facilitated by the creation of an assessment District and will collect an assessment on all parcels, developed and undeveloped, within the District boundaries.

The newly formed assessment district, located in Mendocino County, will be formed if successfully agreed upon by the majority vote of the ballots returned from property owners within the proposed District boundaries, as authorized under Proposition 218. The Mendocino County Board of Supervisors intends to serve as the Board of Directors for the District.

Proportional benefit costs are to be distributed amongst all identified benefitting properties based on the proportional amount of special benefit each property is expected to derive from the EARs. An assessment of \$30.88 per year for developed parcels and \$1.39 per year for undeveloped parcels is proposed to fully recover the costs associated with the special benefit provided to each parcel. Only those properties expected to derive special benefit from the EARs are to be assessed, and only in amounts proportional to the relative special benefit expected to be received per parcel. Section 6 of this report details Methods of Apportionment.

SECTION 3: Estimate of Project Costs and Assessment Budget

3.1 Project Cost Estimate

The calculation for the annual assessment for EAR project costs include estimates for all known cost components for capital project costs and ongoing road maintenance and assessment administration costs to determine future annual revenue requirements from assessments. All funds collected are to be used exclusively for EAR related costs. Historical cost components for capital projects and related prevailing wage labor hours were provided by County staff in original 2020 value estimates.

To bring costs to current, 2020 values provided are escalated based on the most recent available data from the Engineering News Record - Construction Cost Index (ENR-CCI, April 2024). The ENR-CCI tracks the change in prices for construction costs and is useful for projecting current costs. Table 1 below provides total capital project expenses for needed road repairs.

Table 1 – Capital Costs

Road Repair Component	Capital Costs
Willits Creek EAR	\$43,980
FIRCO EAR	21,450
Labor (Prevailing Wages)	<u>36,734</u>
Estimated Costs, 2020	\$102,164
Inflation adjustment	<u>18,000</u>
Estimated Costs, 2024	\$120,164

The Willits Creek EAR has a higher cost associated due to larger gate installations to allow for safe passage of larger vehicles and equipment in an emergency, and culvert installations. The Firco EAR has lower costs associated for capital repairs, mostly comprised of ditch relief culvert installations. Recommended repairs to both EARs would greatly improve the emergency access road drainage and flood control and ensure safe ingress/egress for evacuation and fire suppression resources for direct tangible benefit to the District. Details for all proposed road safety improvements are listed within the Appendix B - NCRM Report.

Repayment of capital costs are recommended to be amortized over a 10-year payment cycle to avoid undue financial hardship to assessed parcels. Any unexpended funds raised by the assessments remaining at the end of the fiscal year shall be placed into reserves and carried over for project costs in the next fiscal year until expiration at the end of Fiscal Year 2044/2045. Table 2 provides the proposed annual recovery for capital project expenses.

Table 2 – Annual Capital Costs

Road Repair Component	Capital Costs
Estimated Costs, 2024	\$120,164
PayGo (10-yr Cycle)	<u>10</u>
Annual Capital Costs	\$12,016

The assessment is proposed to recover all costs related to the EARs, including costs of annual road maintenance and assessment administration. The annual maintenance includes regular emergency access route grading and maintenance of inboard drainage ditches, vegetation clearing and removal of hazards, erosion control, and annual inspections or minor repairs of culverts and identifiable erosion control issues. Table 3 provides the annual costs for ongoing EAR maintenance and administration.

Table 3 – Annual Maintenance and Administration Costs

Maintenance and Administration Component	Amount
Willits Creek EAR	\$10,650
FIRCO EAR	12,110
Labor (Prevailing Wages)	<u>13,393</u>
Estimated Costs, 2020	\$36,153
Inflation	<u>6,370</u>
Estimated Costs, 2024	\$42,523
Assessment Administration	<u>8,500</u>
Annual Maintenance and Administration Costs	\$51,023

Table 4 provides a summary of the annual recovery for all costs related to the EAR project.

Table 4 – Annual Costs

Annual Component	Amount
Maintenance Costs	\$42,523
Assessment Administration	8,500
Capital Repairs – PayGo (10-yr Cycle)	<u>12,016</u>
Estimated Annual Costs, 2024	\$63,039

3.2 Projected Assessment Budget

Each identified assessed parcel within the District will be assessed the full amount of the proportionate special benefit conferred upon it based on the level of District funded services provided within the benefit zone.

The proposed benefit assessment term is set at 20 years. The assessments may increase for each individual parcel each year during the 20-year effective period. Assessment increases are limited to the same increase in CPI-U – West Region for the same benefit period and must remain commensurate to special benefits received by each assessed parcel. Table 5 provides the projected assessment budget.

Table 5 – Projected Assessment Budget

Projected Budget	Year 1*	% of Budget
Maintenance Costs	\$42,523	68%
Assessment Administration	8,500	13%
Capital Repairs – PayGo (10-yr Cycle)	<u>12,016</u>	<u>19%</u>
Estimated Annual Costs, 2024	\$63,039	100%

*Subsequent adjustment for Years 2-20 indexed to the same change in the CPI-U – West Region.

SECTION 4: Assessment District Parcels

The Mendocino County Board of Supervisors proposes to establish a District by Resolution of Intention which if formed, will serve the EARs. The District is intended for the purpose of paying for and maintaining EARs and operation and maintenance of drainage and flood control of the EARs for the District.

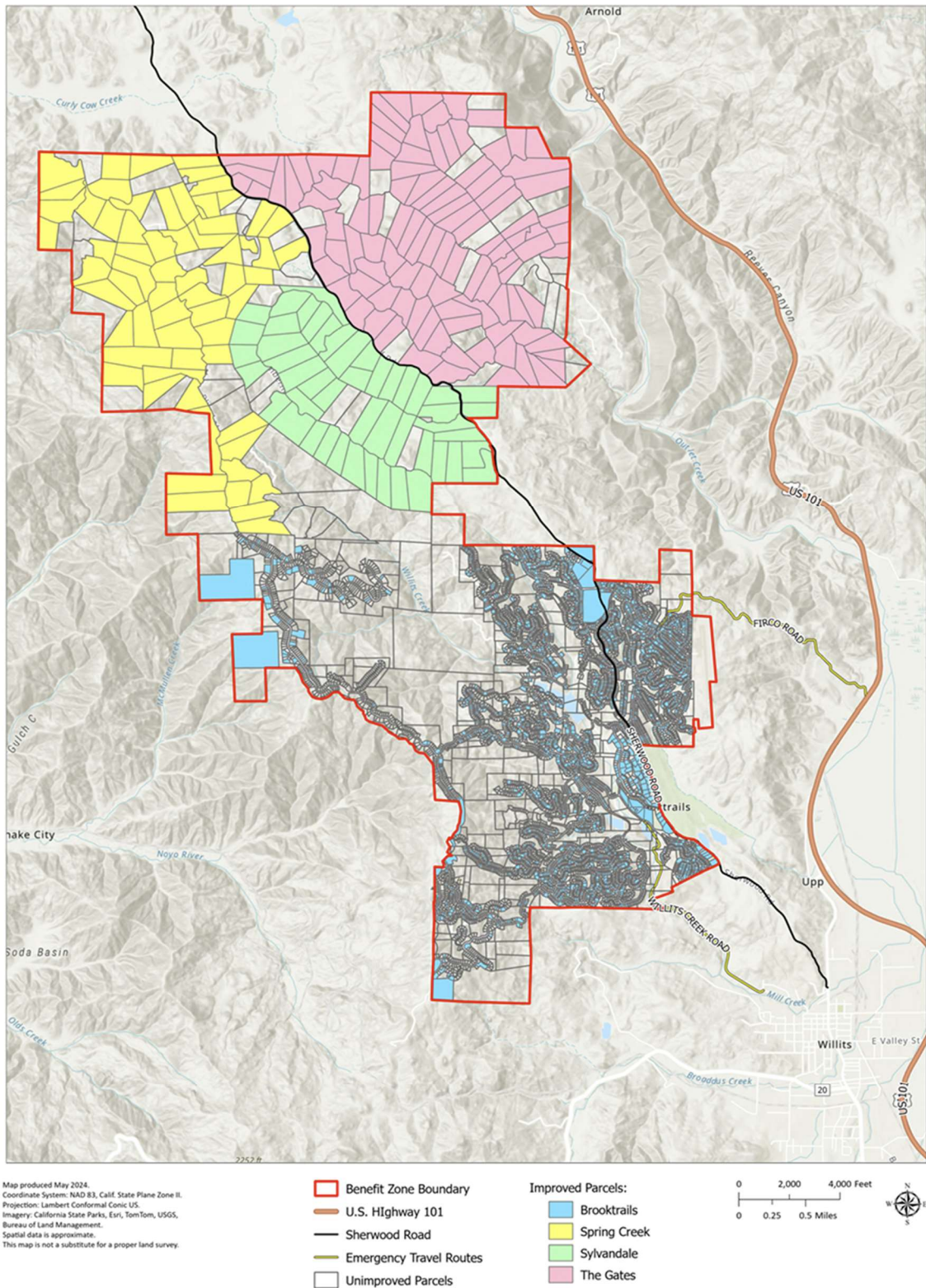
The Benefit Assessment Act of 1982 authorizes assessments to operate and maintain drainages, flood control, street lighting and street maintenance services and to install and improve drainage and flood control facilities. The District would provide maintenance services for emergency road access. No assessment will be imposed if a majority protest exists. A majority protest exists if ballots submitted in opposition to the EAR Benefit Assessment exceed ballots submitted in favor of assessment, with protests weighted according to the proportional financial obligation of the affected parcel as required by Proposition 218. Additional details of the requirements of Proposition 218 are listed in Section 9 of this report.

The benefit zone for the EARs includes the Brooktrails, Spring Creek, Sylvandale, and Gates subdivisions and includes both developed and undeveloped benefiting parcels, including any publicly owned benefitting parcels.

Figure 1 provides the identified boundaries and specially benefitted parcels of the benefit zone.

Figure 1 – Benefit Zone Map

**Sherwood Corridor Special Benefit District for the Willits Creek
and Firco Emergency Access Routes**



THIS MAP AND DATA ARE PROVIDED WITHOUT WARRANTY OF ANY KIND.
 DO NOT USE THIS MAP TO DETERMINE LEGAL PROPERTY BOUNDARIES

A list of all parcels included in the proposed District is shown in Appendix A of this report and identified by their respective Mendocino County Assessor parcel number. Table 6 below provides a summary of the proposed District Parcels.

Table 6 – Summary of Parcels

Total Assessed Parcels	Developed Parcels	Undeveloped Parcels
6,524	1,617	4,907

SECTION 5: Method of Apportionment

As stated in Article XIID Section 4(b) of the California Constitution, assessment district programs and activities confer a combination of general and special benefits to properties, but the only program benefits that can be assessed are those that provide special benefit to the assessed properties.

Consistent with the requirements under Article XIII D, assessments are proposed to be apportioned upon all assessable lots or parcels of land, including undeveloped parcels, within the Assessment District. The following statutory requirements are met based on the proposed structure:

- 1) The charges are distributed in proportion to the estimated benefit attributable to each lot or parcel.
- 2) Each parcel's assessment shall not exceed the reasonable cost of the proportional benefit to each parcel.
- 3) Revenues derived from the assessment may only be used for the purpose for which the assessment is imposed.
- 4) The assessment is for a service that is immediately available to the property owner.

5.1 General Benefits

For the purposes of this analysis, a "general benefit" is hereby defined as a benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied. In other words, a general benefit is an overall and similar benefit to the public at-large resulting from the services provided. As a result of providing EARs to properties within the proposed District, EARs also provide general benefits to additional areas outside of the proposed District boundaries to the general benefit to persons and property not associated with real property within the defined District boundaries.

In the case of the EARs, it is projected that general benefits do not exceed 10% of the total benefit provided by the EAR project. Based on the Brooktrails Second Access Trip Diversion Study (2012) conducted by Whitlock & Weinberger, the Brooktrails subdivision, the largest subdivision within the District, accounts for 85% of traffic along the Sherwood Corridor. However, in addition to Brooktrails, the District includes the communities of Spring Creek, Sylva Dale, Gates subdivisions, and other developed and undeveloped parcels identified along the Sherwood Corridor. It is also likely that in a fire emergency, traffic generated north of the District would likely be diverted prior to entering the District. The larger District area will account for most of the 15% of traffic along the Sherwood Corridor generated outside of Brooktrails. Although it is likely higher than actual general benefits conferred, an assumption of a 10% general benefit is used in the report.

Any benefit that is considered to be of general benefit shall be funded by other revenue sources and has been separated and excluded from the special benefit assessments allocated to properties within the District. General benefits associated with EARs are further explored in this section.

5.1.1 Benefit to Property Not Assessed

The EARs will provide a level of benefit to some property owners and individuals in general within proximity to the District. By developing and maintaining emergency access roads to the Assessed Benefit Area, a property neighboring the District is more likely to receive a similar benefit during a declared emergency. Safe access during a declared emergency for evacuation efforts or emergency vehicle and equipment delivery is considered to be a general benefit to the extent that properties and individuals not assessed for EAR costs derive a benefit from availability of EARs during an emergency.

For example, timely fire suppression efforts within the proposed District due to EARs reduce the fire risk for neighboring properties. Since these properties are outside the District, this is considered to be a general benefit. The amount of general benefit that is conferred to property neighboring the District is separated and excluded from the Benefit Assessment.

5.1.2 Benefit to Pass-Through Traffic

People and vehicles traveling in or through the District during a declared emergency would receive EAR benefits regardless of whether their property is within the Benefit Area. In these instances, EARs are providing a general public benefit. The benefit to passthrough traffic is limited to instances when access is granted through the declaration of an emergency. The amount of general benefit that is conferred to pass-through traffic within the District is separated and excluded from the Benefit Assessment.

5.2 Special Benefits

Section 2 of Article XIID defines special benefit to mean “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at-large.” In other words, special benefits are benefits that provide direct benefit to individually identifiable parcels.

The special benefit the EARs confer on the real property in the District include protection of 1) persons associated with real properties within the Area, such as owners, residents, and employees; and 2) personal property (e.g., vehicles, furniture, clothes) owned or possessed by persons associated with real property within the District. The special benefits associated with safe access to EARs for Assessment Parcels along the Sherwood Corridor within the Benefit District are explored in this section.

5.3 Special Benefit Provided by the District

The Assessment Area must identify all parcels in Mendocino County that will have a "special benefit" conferred upon them, for which the proposed assessment will be levied. Under Proposition 218, a "special benefit" is defined 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."

The project area consists of approximately 4.3 miles of private road. The Firco route traverses 2.3 miles of private property from Poppy Drive (approximately 1 mile northwest of the Willits Airport to Highway 101). The Willits Creek road traverses 2 miles of private property from Birch Street in Brooktrails Township to Mill Creek Drive in the City of Willits. Both EARs are single lane, nonresidential roads. Willits Creek EAR is surfaced with rock/gravel. Firco EAR is dirt surfaced.

Within the District, the special benefit provided to all parcels from the EAR is road maintenance and repairs within the District.

The proposed assessment will be used for the purpose of funding the following expenses related to providing this special benefit:

- 1) Road repairs and maintenance
- 2) Labor
- 3) Professional services
- 4) Assessment Administration

All identified parcels within the described boundaries are proposed to be assessed to fund EAR repairs and maintenance as detailed in this report only to the extent that said parcels are conferred a special benefit from EARs. The Benefit Area includes 6,524 parcels identified as assessable within the special benefit zone. A complete list of Assessment Area parcels is shown in Appendix A.

5.3.1 Increased Protection of Property

Providing for safe access to EARs during an emergency provides for an increased level of safety to property within the Benefit Area. The EARs identified in this report have been evaluated by public safety professionals, namely CalFire, and have been determined to be a high priority for minor infrastructure improvements and continued long-term maintenance to provide needed access alternatives for ingress/egress of equipment and resources during the next wildfire emergency in the Benefit Area.

A wildfire emergency response is a time sensitive task. The special benefit is derived from the ready delivery of emergency response resources made possible by the EARs. In minimizing the risk of property loss through facilitating emergency response times, a special benefit to Benefit Assessment Parcels over and above the benefit provided to the public at large is conferred. Table 7 contains the weight assigned to each identifiable benefit component.

Table 7 – Special Benefits Identified

Special Benefit Component	Estimated Benefit Weight
Life Safety / Emergency Access Route	70%
Protection of Property	20%
Insurance Savings	<u>10%</u>
Total	100%

No benefit assessment has been imposed on any specially benefited parcels which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from EARs. Any general benefits from EAR services have been separated from the special benefits and only special benefits are proposed to be assessed for the individually identified specially benefiting parcels.

5.4 Benefits to Developed Versus Undeveloped Parcels

Special benefits must reflect benefits derived by parcel based on property characteristics. The assessment factor on which proposed assessments are based relate directly to the existence of development. As such, two types of parcels are identified within the Benefit Area: 1) developed parcels and 2) undeveloped parcels. Developed parcels, parcels with existing structures, located within the District are expected to impact the demand for the emergency access route benefit program to a greater extent than undeveloped parcels and are assigned a greater proportionate degree of assessment program costs. The proportionate special benefit cost for each parcel type has been calculated based on the method of assessment developed in Section 7 of this report.

SECTION 6: Method of Assessment

6.1 Benefit District

The benefit District for the proposed EAR program includes the Brooktrails, Spring Creek, Sylvandale, and Gates subdivisions and other developed and undeveloped benefiting parcels identified along the Sherwood Corridor. The proposed Benefit Area consists of 6,524 parcels and includes all benefitting parcels, including any publicly owned benefitting parcels.

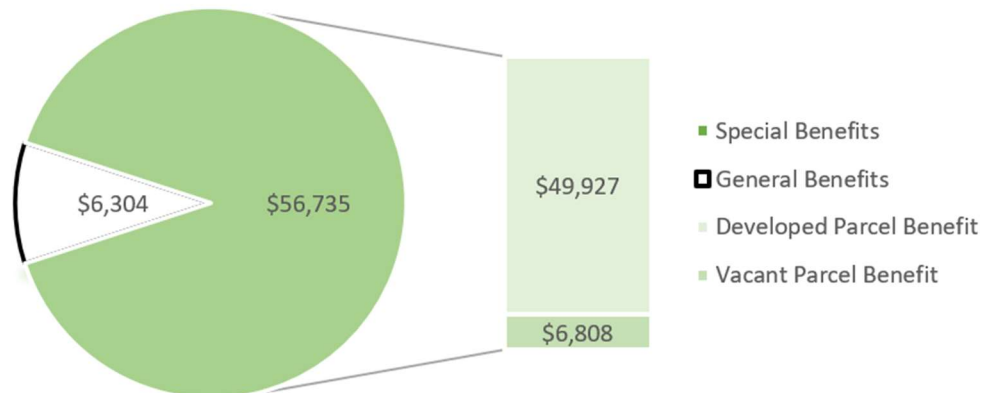
6.2 Assessment Apportionment

The continued safe use of EARs as provided for by the District, and for which benefitting parcels will be assessed all identified special benefit project costs, are allocated based on the special benefits provided to individual parcels. General benefits costs of 10%, or \$6,304, have been excluded from total project costs, \$63,039. The total benefit assessment is the remaining 90%, or \$56,735, of project costs.

Figure 2 provides project costs for the first year of assessment, beginning in FY 2024/2025.

Figure 2 – First Year Costs Recovered by the EAR Benefit Assessment

Project Costs - FY 2024/2025



The special benefit received by each lot or parcel is equated to the overall land use of parcels within the district based on the parcels actual land use as defined in sections 6.2.1 and 6.2.2 of this report. Table 8 provides the allocation of special benefit per parcel type.

Table 8 – Special Benefit Allocation

Special Benefit Component	Estimated Benefit Weight	Developed	Undeveloped
Life Safety / Emergency Access Route	70%	85%	15%
Protection of Property	20%	95%	5%
Insurance Savings	<u>10%</u>	<u>95%</u>	<u>5%</u>
Total	100%	88%	12%

6.2.1 Developed Parcels

Developed parcels are parcels that contain structural improvements to the land. Benefits for parcels containing structural improvements are likely to be significantly higher than for undeveloped parcels due to the anticipated higher benefit i.e. use of the identified emergency access routes, and the estimated protection of property and insurance savings that may result from the availability of EARs for expedited emergency response services to such parcels. As such, developed parcels are allocated 88% of the Benefit Assessment. There are a total of 1,617 developed parcels identified in the benefit District as of the time of this report. To fully recover the Assessment Benefit for developed parcels developed parcels will be assessed at a rate of \$30.88 for the first year of assessment, FY 2024/2025, until and unless they meet the definition of an undeveloped parcel as defined in sections 7.2.2 of this report.

6.2.2 Undeveloped Parcels

Undeveloped parcels are parcels that do not contain any structural improvements to the land. Benefits for parcels containing no structural improvements are also likely occupied infrequently or rarely by property owners. This results in an anticipated lower benefit i.e. use of the identified emergency access routes, and the estimated protection of property and insurance savings that may result from the availability of EARs for expedited emergency response services to such parcels. As such, undeveloped parcels are allocated 12% of the Benefit Assessment. There are a total of 4,907 undeveloped parcels identified in the benefit zone as of the time of this report. To fully recover the Assessment Benefit for undeveloped parcels undeveloped parcels will be assessed at a rate of \$1.39 for the first year of assessment, FY 2024/2025, until and unless they meet the definition of a developed parcel as defined in section 6.2.1 of this report.

6.3 Annual Adjustment of Assessments

The maximum Benefit Assessment per Benefit Parcel identified in this report will automatically adjust each year based on the annual change in the Consumer Price Index for all Urban Consumers (CPI-U – West Region) published by the U.S. Department of Labor, Bureau of Labor Statistics. Indexing the assessments will allow for increases in normal repair, maintenance and operating costs throughout the period of Assessment. CPI adjustments establish the maximum increase for assessments for the duration of the assessment period but may not equal actual costs. Any unexpended funds raised by the assessments remaining at the end of the fiscal year shall be carried over for the same purpose in the next fiscal year until expiration at the end of Fiscal Year 2044/2045.

Any adjustments to the Assessment beyond cost-indexed levels will require initiating Proposition 218 proceedings and future voter approval.

6.4 Term and Sunset of Assessments

The Benefit Assessment is to be levied beginning with the 2024/2025 Fiscal Year and continue for a term of 20 years. Fiscal Year 2044/2045 is the final year in which Benefit Assessment is to be levied without further approval by the Assessment process described in this report.

SECTION 7: Assessment

Table 9 provides a summary of the annual assessment allocation for year 1. Assessment years 2-20 may be increased each year based on the annual change in the Consumer Price Index for all Urban Consumers (CPI-U – West Region).

Table 9 – Summary of Annual Assessment Allocation

	Total	Developed	Undeveloped
Parcels	6,524	1,617	4,907
Cost Allocation, %	100%	88%	12%
Cost Allocation, \$	\$56,735	<u>\$49,927</u>	<u>\$6,808</u>
Annual Assessment per Parcel, Year 1		\$30.88	\$1.39

SECTION 8: Proposition 218 Requirements

In November 1996, the California voters approved Proposition 218, the "Right to Vote on Taxes Act", Articles XIII C and XIII D to the California Constitution. Proposition 218 imposes requirements for the levying of assessments. Before a public agency can levy a new or increased assessment, the following requirements must be met:

- 1) Preparation of a detailed engineer's report by a registered engineer certified by the State of California which calculates the proposed assessment for each parcel.
- 2) The record owner of each parcel must be given written notice by mail of the proposed assessment, the total amount chargeable to the entire District, the amount chargeable to the owner's particular parcel, the duration of the payments, the reason for the assessment, and the basis upon which the amount of the proposed assessment was calculated.
- 3) Notice to the record owner must include the time, date, and location of the public hearing on the assessment. Each notice must also include a summary of the procedures applicable to the completion, return, and tabulation of the ballots, and a disclosure statement that a majority protest will result in the assessment not being imposed.
- 4) Each notice mailed to parcel owners must contain a ballot including the agency's address for receipt of the completed ballot by any owner receiving the notice. The ballot form must include sections for the owner's name, reasonable identification of the parcel, and his or her support or opposition to the proposed assessment.
- 5) A public hearing to consider protests and tabulate the ballots must be conducted not less than 45 days after mailing the notice to landowners.
- 6) The agency shall not impose an assessment if there is a majority protest. A majority protest exists if the ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots must be weighted according to the proportional financial obligation of the affected property.
- 7) The assessment may include an annual adjustment tied to a cost inflator such as the Consumer Price Index (CPI).

The proposed assessment calculated in this engineer's report was developed pursuant to Article XIII D of the California Constitution.

SECTION 9: Certificates & Conclusion

The assessments ordered by the County of Mendocino and as detailed in this Engineer's Report and as summarized in the table below are made to cover the portion of the estimated costs of maintenance, operation, and servicing of the improvements to be paid by the assessable real property within the proposed District in proportion to the special benefit received by each individually identified parcel.

Table 10 – FY 2024/2025 Budget Summary

Cost Component	Number of Parcels	Total Costs FY 2024/2025
Maintenance Costs		\$42,523
Assessment Administration		8,500
Capital Repairs – PayGo (10-yr Cycle)		<u>12,016</u>
Estimated Annual Costs, 2024		\$63,039
Less General Benefits		<u>6,304</u>
Proposed Assessment Benefit		\$56,735
Total Benefit Units		6,524
Proposed Assessment – Developed Parcels	1,617	\$30.88
Proposed Assessment – Undeveloped Parcels	4,907	\$1.39

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information, and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared, computed, and levied in accordance with the assessment methodology adopted, approved, and ordered by the County of Mendocino and in compliance with The Benefit Assessment Act of 1982 and Proposition 218.



Douglas R. Dove
Certified Independent Public Municipal Advisor (CIPMA)
Registered Professional Engineer (PE) in California (PE# 45642)