


Oakland City Attorney's Office

OFFICE OF THE CITY CLERK

2007 APR 25 AM 10: 25

OAKLAND CITY COUNCIL

RESOLUTION No. 80569 C.M.S.

Introduced by Councilmember _____

**RESOLUTION OF INTENTION AND ACCEPTING THE FISCAL YEAR
2007-08 PRELIMINARY ENGINEER'S REPORT FOR THE CITY OF
OAKLAND WILDFIRE PREVENTION ASSESSMENT DISTRICT AND
SETTING JUNE 19, 2007 AS THE DATE FOR A PUBLIC HEARING**

WHEREAS, the City of Oakland Wildfire Prevention Assessment District (WPAD) was established on January 20, 2004 under the authority of the Oakland Fire Suppression, Prevention and Preparedness District Ordinance of 2003 (Ordinance No. 12556 C.M.S.); and

WHEREAS, pursuant to the Oakland Municipal Code, the City is required to review and approve the District's Preliminary Engineer's Report, confirm the assessment proposed in the Preliminary Engineer's Report, and levy the assessment each year; and

WHEREAS, the City Administrator filed with the City Clerk and presented before the Finance and Management Committee of the City Council, on May 8, 2007, reports for the continuation of the Wildfire Prevention Assessment District in order to finance the costs and expenses related to fire suppression, prevention and preparedness services and programs in the Oakland hills; and

WHEREAS, the District Engineer has submitted the Preliminary Engineer's Report for the District confirming the applicability of the existing assessment rates for FY 2007-2008, which is on file with the City Clerk; now, therefore be it

RESOLVED: That the City Council intends to levy and collect assessments within the City of Oakland Wildfire Prevention Assessment District for FY 2007-2008, with no increase in assessments from prior years; and be it

FURTHER RESOLVED: That the City Council preliminarily accepts the Preliminary Engineer's Report for the Wildfire Prevention Assessment District for discussion purposes; and be it

FURTHER RESOLVED: That all the area of land to be assessed is located in the City of Oakland, Alameda County; and be it

FURTHER RESOLVED: That a public hearing is set for Tuesday, June 19, 2007 at 7:00 p.m., or as soon thereafter as the item may be heard, in the City Council Chambers, Oakland City Hall, One Frank H. Ogawa Plaza, Oakland, California regarding the FY 2007-08 Wildfire Prevention Assessment District and the levy of assessments; and be it

FURTHER RESOLVED: That the Office of the City Administrator is directed to publish notice of the public hearing no later than June 12, 2007.

IN COUNCIL, OAKLAND, CALIFORNIA, MAY 15 2007, 2007

PASSED BY THE FOLLOWING VOTE:

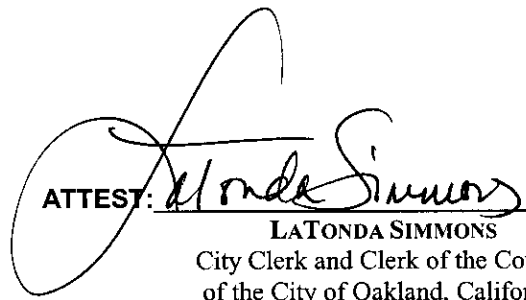
AYES--- BROOKS, BRUNNER, CHANG, KERNIGHAN, NADEL, QUAN, REID and PRESIDENT DE LA FUENTE — 8

NOES--- 0

ABSENT--- 0

ABSTENTION--- 0

ATTEST:


LATONDA SIMMONS
City Clerk and Clerk of the Council
of the City of Oakland, California

CITY OF OAKLAND



ATTACHMENT A

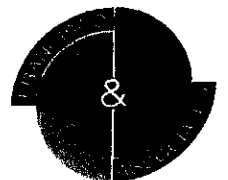
CITY OF OAKLAND
WILDFIRE PREVENTION
ASSESSMENT DISTRICT



Fiscal Year 2007-08
Preliminary Annual Report

May 15, 2007
City Council

Prepared by:
Francisco & Associates, Inc.
130 Market Place, Suite 160
San Ramon, CA 94583
(925) 867-3400



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APPENDIX

Appendix A – Assessments Rates for Various Land Uses

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**CITY OF OAKLAND
CITY COUNCIL MEMBERS AND CITY STAFF**

FISCAL YEAR 2007-08

**MAYOR
Ron Dellums**

CITY COUNCIL MEMBERS

Jane Brunner, District 1
Council Member

Patricia Kernighan, District 2
Council Member

Nancy Nadel, District 3
Council Member

Jean Quan, District 4
Council Member

Ignacio De La Fuente, District 5
President of the Council

Desley Brooks, District 6
Council Member

Larry Reid, District 7
Council Member

Henry Chang, At Large
Council Member

CITY STAFF MEMBERS

Deborah Edgerly
City Administrator

John Russo
City Attorney

La Tonda Simmons
City Clerk

Daniel Farrell
Fire Chief

**ASSESSMENT ENGINEER
Francisco & Associates, Inc.**

CERTIFICATES

FISCAL YEAR 2007-08

The undersigned respectfully submits the enclosed Annual Report as directed by the City of Oakland pursuant to the provisions of Section 50078 of the Government Code of the State of California and per the Oakland Fire Suppression, Prevention, and Preparedness District Ordinance (2003).

Dated: 4/12/07

By Jennifer A. White
Jennifer A. White, P.E.
RCE NO. 63464

I HEREBY CERTIFY that the enclosed Annual Report, together with the Assessment Roll and the Assessment Diagram thereto attached, was filed with me on the _____ day of _____, 2007.

La Tonda Simmons, City Clerk
City of Oakland
Alameda County, California

By _____

I HEREBY CERTIFY that the enclosed Annual Report, together with the Assessment Roll and the Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Oakland, Alameda County, California, on the _____ day of _____, 2007.

La Tonda Simmons, City Clerk
City of Oakland
Alameda County, California

By _____

I HEREBY CERTIFY that the enclosed Annual Report, together with the Assessment Roll and the Assessment Diagram thereto attached was filed with the County Auditor of the County of Alameda, on the _____ day of _____ 2007.

Jennifer A. White, P.E.
Francisco & Associates, Inc.

By _____

INTRODUCTION

Pursuant to the provisions of the Government Code of the State of California, commencing with Section 50078, Article 3.6, Fire Suppression Assessments (the "Act") and per the Oakland Fire Suppression, Prevention, and Preparedness District Ordinance (2003), this Annual Report is submitted to the City Clerk of the City of Oakland in connection with the proceedings of the City Council to consider the FY 2007-08 annual levy of assessments for the Oakland Wildfire Prevention Assessment District. I, Jennifer A. White, duly-authorized representative of Francisco and Associates, Inc., consultant to the City, submit this Annual Report consisting of the following parts and exhibits:

SECTION I

A listing of the fire prevention services that will be financed from the proceeds of the fire prevention assessment.

SECTION II

A description of the boundaries of the assessment district which includes properties that will benefit from the fire prevention services.

SECTION III

An estimate of the annual costs to provide the fire prevention services to be financed from the proceeds of the fire prevention assessment.

SECTION IV

A description of the methodology used to spread the costs of the fire prevention services to the benefiting properties within the boundaries of the assessment district and the duration of the assessment.

SECTION V

A description of each lot or parcel of property proposed to be subject to the fire prevention assessment, including the amount of the assessment on each lot or parcel for FY 2007-08 and the maximum amount of the assessment which may be levied on each lot or parcel during any fiscal year.

SECTION I

DESCRIPTION OF SERVICES

The Oakland Wildfire Prevention Assessment District will provide the following services described below:

Goat Grazing – Utilizes herds of goats to clear the excess brush that allows fires to spread rapidly. The goats remove vegetation from the large public open space areas within the assessment district boundaries.

Vegetation Management – Private contractors and city crews provide the district's vegetation reduction and management programs where the goats are not able to graze. This includes open space and canyon hill parcels, firebreaks and roadside clearance along public streets and evacuation routes within the district. Additionally, fire companies and vegetation management inspectors annually inspect district properties to identify those that are in violation of the Oakland Fire Code. The inspectors will notify non-compliant property owners and after conducting re-inspections, non-compliant property owners will be charged the cost of having contractors bring the private property back into compliance.

Property Owner Chipping Services – This program assists private property owners by providing a convenient way to dispose of tree branches, brush and other yard waste that can fuel fires. The district provides crews to process private property owners' yard waste into wood chips or mulch for the owners' use, or provide other means of disposal.

Fire Prevention Education & Training – Public Outreach staff provides special training to district neighborhoods and schools, to assist in preventing fires, defensible space planning and planning safe evacuation routes in the event of a fire.

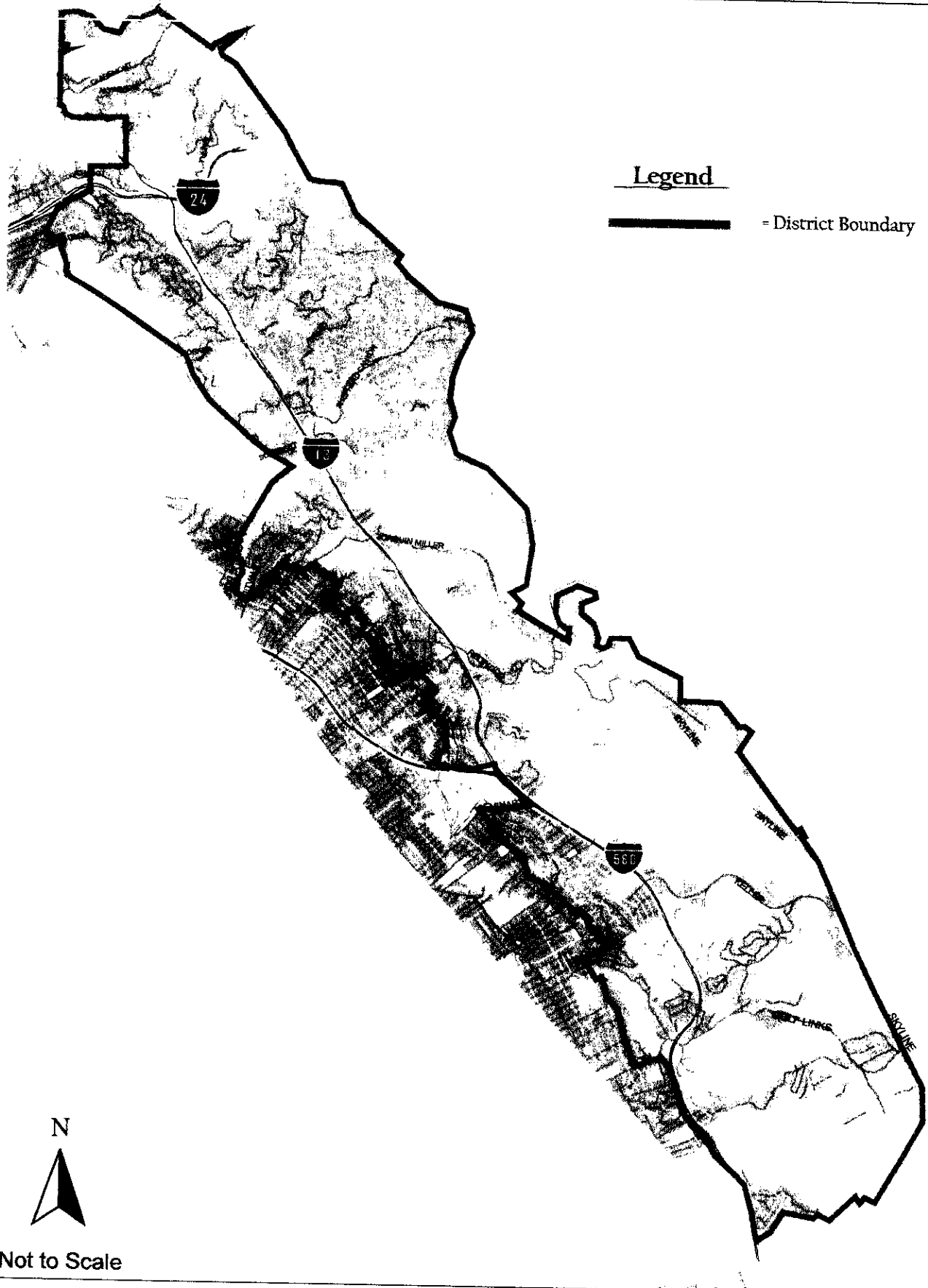
Roving Fire Patrols – This program provides additional fire patrols to monitor properties within the boundaries of the assessment district during high fire hazard days to monitor, correct and report potential fire hazards to the Fire Department.

SECTION II

DESCRIPTION OF ASSESSMENT DISTRICT BOUNDARIES

The Oakland Wildfire Prevention Assessment District boundaries were developed with assistance from the City of Oakland Fire Department and the California Department of Forestry and Fire. Properties located within the assessment district are generally within the Oakland Hills and the surrounding areas. These properties are unique because they are located within and among extreme dense vegetation which puts them at a high risk of loss or damage if a wildland fire were to start and spread.

For a more detailed description of the parcels, refer to the Assessment Diagram which is included on the following page of this report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Alameda County Assessor's Office for the year when this Report was prepared.



Not to Scale

SECTION III

ESTIMATE OF ANNUAL COSTS

The proposed budget to provide the fire prevention programs for Fiscal Year 2007-08 is summarized below. These cost estimates were prepared by the City of Oakland Fire Department and the Wildfire Prevention Assessment District Citizens Advisory Committee.

Oakland Wildfire Prevention Assessment District FY 2007-08 Proposed Budget	
Revenues	Amount
Estimated Unspent Fund Balance, FY 2006-07	\$117,341
Estimated FY 2007-08 Assessment Revenue	\$1,789,292
Allowance for Delinquencies	(\$60,000)
County Administrative Fee for Assessment Collections	(\$30,418)
Total	\$1,816,215
Expenditures (account code)	
<u>Services</u>	
Goat Grazing Program (#54919)	\$265,000
Property Owner Chipping Program (#54919)	\$100,000
Vegetation Management Program (#54919)	\$1,100,215
Fire Prevention Education & Training Program (#51000)	\$131,000
Roving Fire Patrol Program (#51000)	\$10,000
Support Services for Inspection Programs	\$35,000
Subtotal	\$1,641,215
<u>District Administration</u>	
Annual Audit (#54111)	\$10,000
City Staff/Board Expenses (#51000, #53313)	\$10,000
Public Outreach (#54711)	\$40,000
Assessment Engineering (#54919)	\$15,000
Subtotal	\$75,000
<u>Reserves</u>	
Operating Reserves (#54011)	\$100,000
Subtotal	\$100,000
Total Expenditures	\$1,816,215
Contributions to/(from) Fund Balance	\$0

The Act requires that a special separate fund be established for the revenues and expenditures of the District. Any balance remaining on June 30 must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements (e.g. tiger mower or chipper) and operating reserves for this district. Assessment revenues can only be used for the fire prevention programs and services stated herein and cannot be diverted to other uses.

Each year City staff, with citizen input, will review the effectiveness of each fire prevention program to determine if there should be an increase or decrease in funding or whether the program should be eliminated. The proposed listing of fire prevention programs and their corresponding budgets are presented to City Council for their review and approval annually.

Each fiscal year the City will have an independent audit conducted to ensure that assessment revenues were only expended on the authorized services and programs stated herein. The results of each independent audit will be available for public review.

SECTION IV

DESCRIPTION OF THE BENEFIT SPREAD METHODOLOGY

The following benefit spread methodology was developed to establish the basis for apportioning the cost of fire prevention programs to each lot or parcel within the assessment district, based upon the size and type of use of each property. The benefit spread methodology was developed by Francisco & Associates, Inc. based upon information provided by the City of Oakland, discussions with City staff, Fire District personnel; the requirements of Article 3.6, of the Government Code 50078.2 entitled, 'Fire Suppression Assessments' and per the Oakland Fire Suppression, Prevention, and Preparedness District Ordinance (2003).'

Properties located within the Oakland Hills and surrounding areas are at a disproportionately high risk of damage resulting from the spread of wildfires. The assessment district is made up of parcels which all share this greater than average vulnerability. In order to mitigate the wildfire threat to this area, the Oakland Wildfire Prevention Assessment District generates funding to supply additional fire prevention programs to these high risk properties. The fire prevention services focus on sharply reducing excess brush, grasses and other fuels that allow fires to start and spread rapidly, educating District property owners about fire prevention efforts and safe courses of action in the event of a fire, and provide roving fire patrols in the area on high fire hazard days.

Reducing wildfire fuel sources within the assessment district creates defensible spaces and firebreaks to impede a fire's ability to spread quickly. These defensible spaces and firebreaks enable firefighters to surround and contain the fire more easily. Each parcel in the District benefits from the fire prevention programs which enhance the ability to confine a fire before it can extend its reach across multiple properties. Parcels located within these well-cleared areas also have a reduced risk of damage or loss to their buildings and structures if a fire were to occur.

ASSESSABLE PARCELS

The land use classifications which are included within the boundaries of the assessment district are defined as follows:

Single-Family – Single-family parcels are defined as parcels that have a land use classification as single-family residential with the Alameda County Assessor's office and are located within the boundaries of the assessment district.

Condominium/Townhome – Condominium and townhome parcels are defined as parcels that have a land use classification as condominium, townhome, attached planned unit development or co-op with the Alameda County Assessor's office and are located within the boundaries of the assessment district.

Multi-Family – Multi-family parcels are defined as parcels that have a land use classification as multifamily, which includes duplexes, triplexes, apartments, etc., with the Alameda County Assessor's office and are located within the boundaries of the assessment district.

Mobile Home – Mobile home parcels are defined as parcels that have a land use classification as mobile home with the Alameda County Assessor's office and are located within the boundaries of the assessment district.

Commercial/Industrial – Commercial and industrial parcels are defined as parcels that have a land use classification as commercial or industrial with the Alameda County Assessor's office and are located within the boundaries of the assessment district.

Recreational/Institutional/Utility – Recreational, institutional and utility parcels are defined as parcels that have a land use classification as recreational or institutional with the Alameda County Assessor's office and are located within the boundaries of the assessment district.

Public Parcels – Public parcels are defined as parcels that have a land use classification as public with the Alameda County Assessor's office and are located within the boundaries of the assessment district.

BENEFIT UNITS

To establish the benefit assessment amount for each individual parcel a benefit unit system has been developed. Each parcel is assigned benefit units in proportion to the estimated benefit the parcel receives from the fire prevention programs. The benefit assessment amount for each parcel is then determined by multiplying the number of benefit units for each parcel by \$65.00. In order to calculate the benefit units for each parcel, two (2) components were considered. These components are the number of Equivalent Dwelling Units and the Benefit Factor as described below:

Equivalent Dwelling Units

Since the properties within the assessment district vary in parcel size and in use of the property the benefit unit system must make sure that the parcels are assessed in proportion to the benefit they receive from the fire prevention programs. One common Assessment Engineering method used to equate this deviation in parcel size and use is the Equivalent Dwelling Unit. This process takes the typical single-family parcel and assigns it one (1.00) Equivalent Dwelling Unit (EDU). All other land uses are compared to the single-family parcel and assigned a proportionate number of EDUs. For example, a developed condominium parcel is typically smaller in parcel size and has less improved square footage compared to a developed single-family parcel. Therefore, in order to make sure the developed condominium parcel is assessed less than the developed single family parcel the condominium parcel is assigned fewer EDUs. The number of Equivalent Dwelling Units assigned to each land use class within the assessment district is summarized on the following page:

Single Family Parcels – Since the single family parcel represents over 80 percent of the total parcels within the assessment district, it is used as the basic unit and is defined as one equivalent dwelling unit (1.0 EDU).

Condominium/Townhome Parcels – Condominium and townhome parcels are typically smaller in structure/building size relative to the typical single family residence. Therefore condominium and townhome parcels are defined as 0.75 EDUs.

Multi-family and Mobile Home Parcels – Multi-family units and mobile home parcels are also typically smaller in structure/building size relative to the typical single family residence. Therefore multi-family units and mobile home parcels are defined as 0.50 EDUs.

Commercial, Industrial, Recreational, Institutional, Utility and Public Parcels – Commercial, industrial, recreational, institutional, utility and public parcels are converted to EDUs based on the lot size of each parcel of land. Within the District boundaries the approximate density of single-family residential parcels per acre is 4.23 single-family parcels/acre. Therefore, Commercial, Industrial, Recreational, Institutional and Public Parcels are assessed 4.23 EDUs per acre.

Benefit Factor Allocation

Since the properties within the assessment district vary in their development status (e.g., developed, improved and undeveloped), the Benefit Unit System must make sure that the parcels are assessed in proportion to the special benefit they receive from the fire prevention programs. Therefore all of the parcels within the boundaries of the assessment district have been assigned to one of the following development categories:

Developed: The parcel has a significant building or structure. For example, a single family home, apartment building, commercial or industrial building, library, etc.).

Improved: The parcel does not have a building or structure but has minimal improvements such as landscaping and irrigation. This classification could apply to parks, golf courses, cemeteries, etc. If a large parcel such as a golf course parcel has a structure (i.e. clubhouse), then only that portion of the parcel that contains the structure will be classified as developed and the remaining portion will be classified as improved.

Undeveloped: The parcel does not have any improvements.

The method used to calculate this deviation in the parcel's development status is the Benefit Factor. Because the developed property will receive the greatest amount of special benefit from the fire prevention programs the developed category has been assigned a Benefit Factor of 1.00. All other development categories are compared to the developed category and assigned a Benefit Factor based upon the estimated special benefit they receive from the fire prevention programs relative to the developed category.

In order to determine the Benefit Factor that should be assigned to each development category we first determined the special benefits that developed parcels could receive from the fire prevention programs. These special benefits generally fall within the following categories:

- Protection of the house or building structure.
- Protection of minor structures such as garages, fences, decks, etc.
- Protection of the installed landscaping and irrigation.
- Protection of natural vegetation.
- Reduced risk of potential liability if a fire starts on a parcel.
- Protection against the risk of clean-up costs after a fire event (removal of destroyed structures, dead vegetation, etc.).

Each development category was compared to the developed category and then assigned a Benefit Factor in proportion to the estimated benefits the development category receives relative to the developed parcel. The tables shown below indicate which special benefits the developed, improved and undeveloped parcels receive from the proposed fire prevention programs.

Developed Parcels (Public and Private) – Special Benefits

Special Benefits Received	Benefit Received
Protection of the house or building structure	Yes
Protection of minor structures such as garages, decks, sheds, etc	Yes
Protection of installed landscaping and irrigation	Yes
Protection of natural vegetation	Yes
Reduced risk of potential liability if a fire starts on a parcel	Yes
Protection against the risk of clean-up costs after a fire event	Yes

Improved Parcels (Public and Private) – Special Benefits

Special Benefits Received	Benefit Received
Protection of the house or building structure	No
Protection of minor structures such as garages, decks, sheds, etc	No
Protection of installed landscaping and irrigation	Yes
Protection of natural vegetation	Yes
Reduced risk of potential liability if a fire starts on a parcel	Yes
Protection against the risk of clean-up costs after a fire event	Yes

Undeveloped Private Parcels – Special Benefits Factor

Special Benefits Received	Benefit Received
Protection of the house or building structure	No
Protection of minor structures such as garages, decks, sheds, etc	No
Protection of installed landscaping and irrigation	No
Protection of natural vegetation	Yes
Reduced risk of potential liability if a fire starts on a parcel	Yes
Protection against the risk of clean-up costs after a fire event	Yes

Undeveloped Public Parcels – Special Benefits Factor

Special Benefits Received	Benefit Received
Protection of the house or building structure	No
Protection of minor structures such as garages, decks, sheds, etc	No
Protection of installed landscaping and irrigation	No
Protection of natural vegetation	Yes
Reduced risk of potential liability if a fire starts on a parcel	No
Protection against the risk of clean-up costs after a fire event	Yes

Based upon discussions with City staff, the Fire Department and citizen input from the Wildfire Prevention District Steering Committee the following Benefit Factors have been assigned to each development category as shown below:

Development Status	Benefit Factor
Developed Private and Public Properties	1.0000
Improved Private and Public Parcels	0.3000
Undeveloped Private Parcels	0.2500
Undeveloped Public Parcels	0.1250

Calculation of Benefit Units

To calculate each parcel's number of Benefit Units, the Equivalent Dwelling Units (EDUs) assigned to each parcel are multiplied by the Benefit Factor assigned to each parcel as shown below.

$$\text{Benefit Units} = \text{Number of Equivalent Dwelling Units (EDUs)} \times \text{Benefit Factor (BF)}$$

The Benefit Units assigned to each parcel classification within the assessment district is shown on the following page:

Oakland Wildfire Prevention Assessment District Benefit Unit Calculations			
<u>Developed Land Use</u>	<u>Equivalent Dwelling Units (EDUs)</u>	<u>Benefit Factor (BF)</u>	<u>Benefit Units (BUs)</u>
Single Family Residential	1.000 per Parcel	1.000 per Parcel	1.000 per Parcel
Condominium/Townhouse	0.750 per Unit	1.000 per Unit	0.750 per Unit
Multi-Family (Apartments) and Mobile Home	0.500 per Unit	1.000 per Unit	0.500 per Unit
Commercial, Industrial, Public Institutional, Recreational, Utility	4.230 per Acre	1.000 per Acre	4.230 per Acre
<u>Improved Land Use</u>	<u>Equivalent Dwelling Units (EDUs)</u>	<u>Benefit Factor (BF)</u>	<u>Benefit Units (BUs)</u>
Commercial, Industrial, Public Institutional, Recreational, Utility	4.230 per Acre	0.300 per Acre	1.269 per Acre
<u>Undeveloped Land Use</u>	<u>Equivalent Dwelling Units (EDUs)</u>	<u>Benefit Factor (BF)</u>	<u>Benefit Units (BUs)</u>
Single Family Residential	1.000 per Parcel	0.250 per Parcel	0.250 per Parcel
Commercial, Industrial, Institutional, Recreational, Utility Condominium/Townhouse, Multifamily, Mobile Home	4.230 per Acre	0.250 per Acre	1.058 per Acre
Public	4.230 per Acre	0.125 per Acre	0.529 per Acre

FINAL ASSESSMENT RATES AND BUDGET (FY2007-08)

The assessment rate has been set at \$65.00 per Benefit Unit. The total estimated number of Benefit Units within the assessment district is 27,317.46 BUs. Therefore the total revenue expected to be generated for FY 2007-08 is \$1,786,410.28. ($\$65.00/\text{BU} \times 27,483.24 \text{ BUs}$).

MAXIMUM ASSESSMENT

The maximum assessment amount that can be levied in any given year is \$65.00 per Benefit Unit. The assessment amount may not be increased above these levels in the future unless either a parcel changes development status (e.g. goes from undeveloped to developed) or a new balloting procedure is held and the increased assessment is approved by a majority of the property owners voting, weighted by assessment amount. The City Council does have the authority to levy the annual assessment at a rate less than \$65.00 per Benefit Unit.

DURATION OF ASSESSMENT

The proposed assessment may be levied annually by the City Council, beginning July 1, 2004 for a period of ten (10) years.

ACCURACY OF DATA

The data utilized in developing the assessment rate calculations has been taken directly from the Alameda County Assessors Roll. Should a property owner find a discrepancy regarding his/her parcel, the property owner or designee should notify the City Clerk of the City of Oakland in writing at One Frank H. Ogawa Plaza, Oakland, CA. If warranted, the City will process a correction to the property owner's annual assessment.

SECTION V

ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel within the Oakland Wildfire Prevention Assessment District is shown on the last equalized Property Tax Roll of the Alameda County Assessor, which by reference is hereby made a part of this report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments apportioned to each lot or parcel. The Assessment Roll is included in this report in Appendix "B".

APPENDIX "A"

SAMPLE ASSESSMENTS FOR VARIOUS LAND USES

Oakland Wildfire Prevention Assessment District Assessments Rates			
<u>Developed Land Use</u>	Benefit Units (BUs)	Annual Assessment	Monthly Equivalent
Single Family Residential	1.000 per Parcel	\$65.00 per Parcel	\$5.42 per Parcel
Condominium/Townhouse	0.750 per Unit	\$48.75 per Unit	\$4.06 per Unit
Multi-Family (Apartments) Mobile Home	0.500 per Unit	\$32.50 per Unit	\$2.71 per Unit
Commercial, Industrial, Public Institutional, Recreational, Utility	4.230 per Acre	\$274.95 per Acre	\$22.91 per Acre
<u>Improved Land Use</u>	Benefit Units (BUs)	Annual Assessment	Monthly Equivalent
Commercial, Industrial, Public Institutional, Recreational, Utility	1.269 per Acre	\$82.49 per Acre	\$6.87 per Acre
<u>Undeveloped Land Use</u>	Benefit Units (BUs)	Annual Assessment	Monthly Equivalent
Single Family Residential	0.250 per Parcel	\$16.25 per Parcel	\$1.35 per Parcel
Commercial, Industrial, Condominium/Townhouse, Institutional, Recreational, Utility Multifamily, Mobile Home	1.058 per Acre	\$68.74 per Acre	\$5.73 per Acre
Public	0.529 per Acre	\$34.37 per Acre	\$2.86 per Acre

APPENDIX B

FY 2007-08 Assessment Roll

(On File with the City Clerk)