Annual Engineer's Report

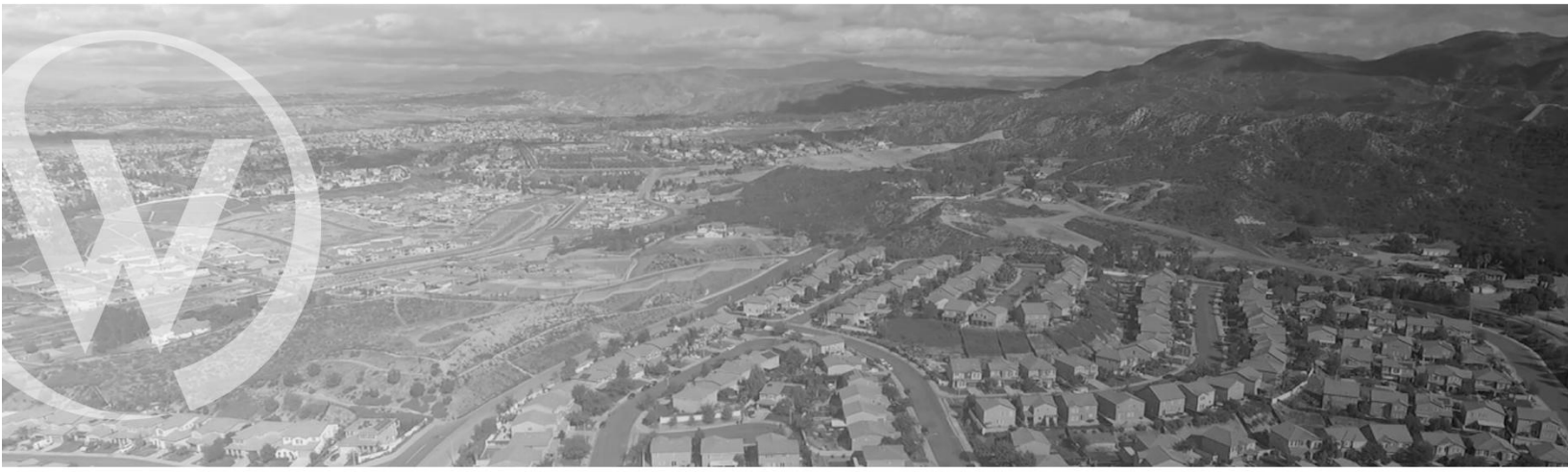
For Fiscal Year 2026-27

Jurupa Community Services District
Landscape Maintenance District No. 2003-1 (Commercial)

Prepared For

jurupa
COMMUNITY SERVICES DISTRICT
Proudly serving Jurupa Valley and Eastvale

June 2026



3788 McCray Street
Riverside, CA 92506
951.200.8600

WO: 20259000.051

May 11, 2026

Mr. Steve Popelar, Director of Finance and Administration
Jurupa Community Services District
11201 Harrel Street
Jurupa Valley, CA 91752

Re: Annual Levy for Landscape Maintenance District No. 2003-1 Commercial for Fiscal Year 2026-27

Dear Mr. Popelar:

Enclosed please find one (1) copy of the Engineer's Report prepared for the Annual Levy for Landscape Maintenance District No. 2003-1 Commercial for Fiscal Year 2026-27.

Should you have any questions, please call me.

Sincerely,

Webb Municipal Finance, LLC.

Heidi Schoeppe

Heidi Schoeppe

cc: Rebekah Walker, Jurupa Community Services District, w/enclosure
Kim Byrens, Best, Best & Krieger, w/o enclosure
Sam I. Gershon, Albert A. Webb Associates, w/o enclosure

ENGINEER'S REPORT
FOR THE ANNUAL LEVY
FOR FISCAL YEAR 2026-27

JURUPA COMMUNITY SERVICES DISTRICT

COUNTY OF RIVERSIDE

STATE OF CALIFORNIA

LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)

Approved by the Board of Directors of the Jurupa Community Services District
on the _____ day of _____ , 2026.

_____
Secretary of the Board of Directors

W.O. No. 20259000.051

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AGENCY: JURUPA COMMUNITY SERVICES DISTRICT,
RIVERSIDE COUNTY, CALIFORNIA

PROJECT: LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)

TO: BOARD OF DIRECTORS

ENGINEER'S REPORT

Pursuant to the provisions of the Landscaping and Lighting Act of 1972, said act being Part 2 of Division 15 of the Streets and Highways Code of the State of California, and pursuant to the provisions of Proposition 218 which were approved on November 5, 1996 and added Articles XIIIC and XIIID to the California Constitution, and in accordance with Resolution No. ____ , adopted June 8, 2026 by the Board of Directors of the Jurupa Community Services District (hereinafter referred to as the "Services District"), Riverside County, California, ordering preparation of the Engineer's Report for Landscape Maintenance District No. 2003-1 (Commercial), (hereinafter referred to as the "Assessment District"), I, Sam I. Gershon, a Professional Civil Engineer (employed by Albert A. Webb Associates and retained through an agreement between my employer and Webb Municipal Finance, LLC), acting on behalf of the Jurupa Community Services District, submit herewith the Engineer's Report for the Assessment District consisting of four (4) Sections as follows. Please note that Albert A. Webb Associates provides engineering advice and related consulting engineering services. Albert A. Webb Associates is not a registered municipal advisor and does not participate in municipal advisory activities, and nothing in this Engineer's Report for the Assessment District is, or should be interpreted to be, municipal advisory services or advice.

SECTION 1 – DESCRIPTION OF IMPROVEMENTS

The Plans and Specifications for improvements maintained by the Assessment District consist of a general description of the nature, location, and the extent of the improvements proposed to be maintained, and are attached hereto.

SECTION 2 – ENGINEER'S ESTIMATE OF COSTS AND IMPROVEMENTS

An estimate of the maintenance costs of the improvements, including incidental costs and expenses in connection therewith for Fiscal Year 2026-27, Table 2-1, is as set forth on the lists thereof, attached hereto.

SECTION 3 – ASSESSMENT DIAGRAMS

Shown on Figure 3-1 are the Assessment District's exterior boundaries of Landscape Maintenance District No. 2003-1 (Commercial). Shown on Figure 3-2 are the boundaries of Zone A, shown on Figure 3-3 are the boundaries of Zone B, shown on Figure 3-4 are the boundaries of Zone C, and shown on Figure 3-5 are the boundaries of Zone D, the areas within Landscape Maintenance District No. 2003-1 (Commercial). Each subdivision of land or parcel or lot, respectively, is reflective of Fiscal Year 2026-27 Riverside County Assessor's maps and has been given a separate number upon the Assessment Roll contained herein. For details regarding the boundaries and dimensions of the respective parcels and subdivisions of land within said Assessment District, refer to the Riverside County Assessor's maps.

SECTION 4 - ASSESSMENT

A proposed assessment of the total costs and expenses of the improvements for Fiscal Year 2026-27 upon each parcel of land within the Assessment District, in proportion to the estimated benefits to be received by such parcels from said improvements, is described herein and is set forth in detail upon the Assessment Roll, Tables 4-1 through 4-4, on file in the Office of the Services District Secretary and made a part hereof. In addition, the methodology for determination of maximum annual assessments for future years is attached hereto.

Dated: May 8, 2026



Respectfully,
ALBERT A. WEBB ASSOCIATES

SAM I. GERSHON, RCE NO. 14489
ASSESSMENT ENGINEER
LANDSCAPE MAINTENANCE
DISTRICT NO. 2003-1 (COMMERCIAL)
JURUPA COMMUNITY SERVICES DISTRICT
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

1. Description of Improvements

The Assessment District shall provide the funding for the furnishing of services and materials for the ordinary and usual maintenance, operating, and servicing of any improvement which shall include: repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of the landscaping including cultivation, irrigation, trimming, spraying, and fertilizing or treating for disease or injury; removal of trimmings, rubbish, debris, and other solid waste; maintenance, repair, and replacement, as necessary, of all irrigation.

The general nature, location, and extent of landscape and hardscape improvements to be maintained by the Assessment District per location (Figure 3-1) are as follows:

ZONE A

Limonite Avenue improvements (Figure 3-2) consist of landscaped and hardscape areas. The approximate length of the medians is 2,238 feet and the total area is approximately 0.58 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

Hamner Avenue improvements (Figure 3-2) consist of landscaped and hardscape areas. The approximate length of the medians is 1,227 feet and the total area is approximately 0.20 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

ZONE B

Limonite Avenue improvements (Figure 3-3) consist of landscaped and hardscape areas. The approximate length of the medians is 1,039 feet and the total area is approximately 0.17 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

Hamner Avenue improvements (Figure 3-3) consist of landscaped and hardscape areas. The approximate length of the medians is 672 feet and the total area is approximately 0.11 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

ZONE C

Pats Ranch Road improvements (Figure 3-4) consist of landscaped and hardscape areas. The approximate length of the medians is 1,108 feet and the total area is approximately 0.205 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

ZONE D

Hamner Avenue improvements (Figure 3-5) consist of landscaped and hardscape areas. The approximate length of the medians is 4,054 feet and the total area is approximately 1.001 acres. Approximately 1,640 feet or 0.188 acres consists of hardscape bordering the turnouts. Thus, the approximate length of the medians being maintained by the Assessment District is approximately 2,414 feet in length and the total area is approximately 0.813 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

2. Engineer's Estimate of Costs and Expenses

The cost estimates have been prepared for Zones A, B, C, and D of the Assessment District. The estimates of the annual maintenance costs are shown on Table 2-1.

TABLE 2-1
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
COST ESTIMATE, FISCAL YEAR 2026-27[1] [2]

	Zone A	Zone B	Zone C	Zone D	Total
Costs for Improvements					
Landscape Contract	$4,295.00	$2,206.00	$1,710.00	$9,792.00	$18,003.00
Repairs and Trimming	$1,396.02	$716.93	$555.77	$3,182.89	$5,851.61
Energy	$380.00	$240.00	$190.00	$190.00	$1,000.00
Water	$2,820.00	$5,680.00	$2,410.00	$2,740.00	$13,650.00
Administration	$240.00	$240.00	$240.00	$240.00	$960.00
Assessment Engineering	$990.00	$440.00	$1,180.00	$1,500.00	$4,110.00
Subtotal Estimated Costs	**$10,121.02**	**$9,522.93**	**$6,285.77**	**$17,644.89**	**$43,574.61**
Reserve Adjustments					
Credit from Reserves	($10,015.90)	$0.00	$0.00	($17,533.37)	($27,549.27)
Contribution to Reserves	$0.00	$952.29	$628.58	$0.00	$1,580.87
Estimated Reserve (Credit) / Contribution	**($10,015.90)**	**$952.29**	**$628.58**	**($17,533.37)**	**($25,968.40)**
Total Cost Estimate:	**$105.12**	**$10,475.22**	**$6,914.35**	**$111.52**	**$17,606.21**
Assessment Totals					
Maximum Assessment [3] [4]	$32,708.24	$12,405.98	$10,550.08	$25,427.06	$81,091.37
Total Estimated Assessment [5]	**$105.12**	**$10,475.22**	**$6,914.35**	**$111.52**	**$17,606.21**
Number of UOBs (Acres) [6]	73.95	14.14	38.99	191.93	
FY 2026-27 Assessment					
Maximum Assessment Rate per UOB [3] [4]	$442.30	$877.37	$270.58	$132.48	
Estimated Cost per UOB	$136.86	$673.47	$161.21	$91.93	
Reserve Adjustment per UOB [2]	($135.44)	$67.35	$16.12	($91.35)	
Proposed Assessment Rate per UOB [7]	$1.42	$740.82	$177.34	$0.58	
FY 2025-26 Assessment					
Maximum Assessment Rate per UOB	$429.05	$851.08	$262.48	$128.51	
Actual Assessment Rate per UOB [7]	$1.30	$682.48	$212.50	$76.40	

[1] Estimated costs provided by Jurupa Community Services District.

[2] Due to rounding, the sums may differ slightly from the totals shown.

[3] The Maximum Assessment includes estimated enrollment fees charged by the Riverside County Auditor of $0.11 per lot and $96.14 per Fund No. and by the Riverside County Treasurer of $0.25 per lot, based on the Fixed Charge Processing Guide from FY 2025-26.

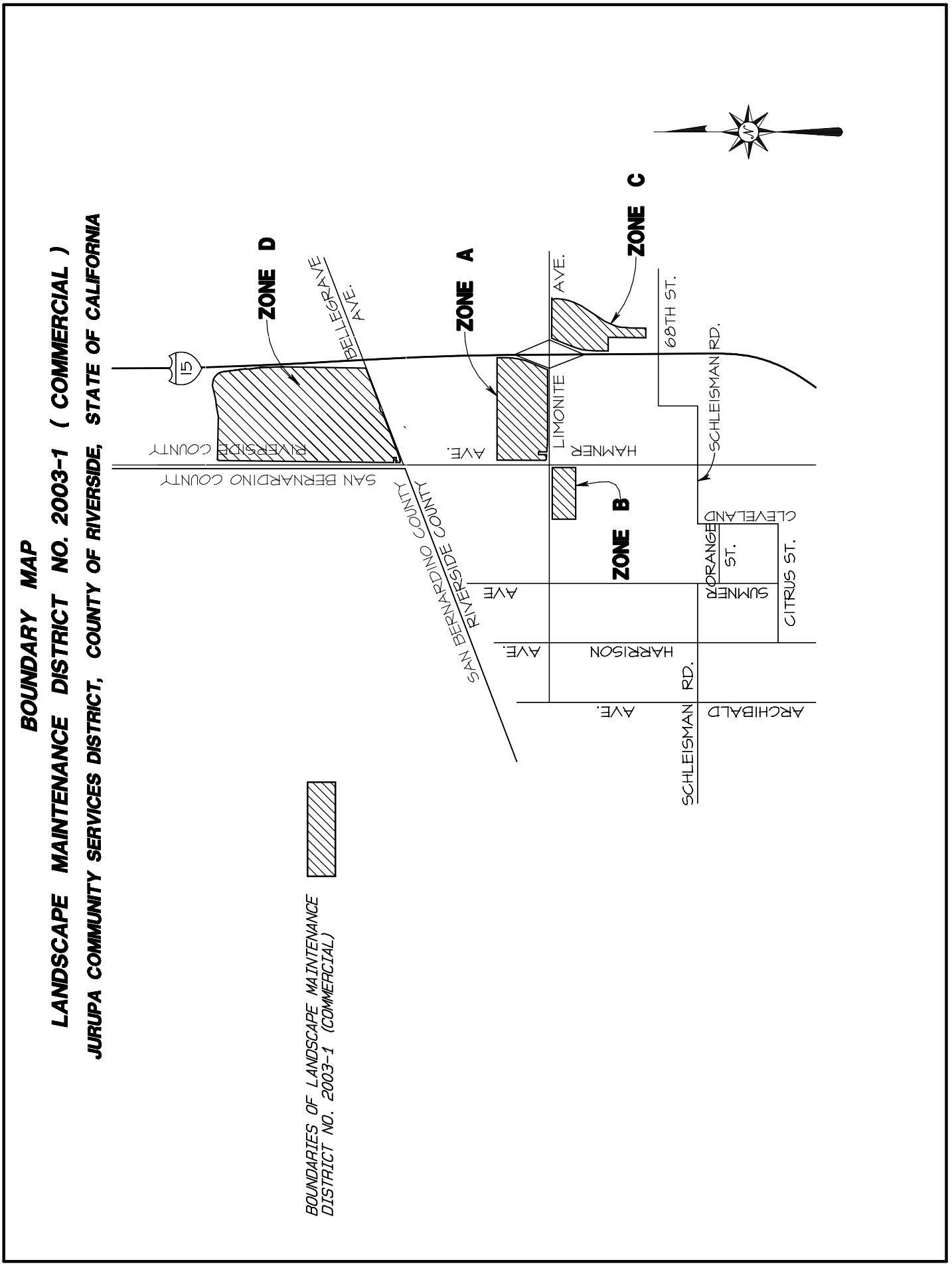
[4] The Maximum Assessment Rate increases each year by the percentage increase in the Consumer Price Index (All Items) for Riverside-San Bernardino-Ontario (2017-18 = 100) or 2%, whichever is greater. The Base Index for March 2025 was 136.511 and the Index for March 2026 was 140.728, making the Maximum Assessment Rate per UOB for FY 2026-27 escalate approximately 3.09% over the prior year's rates.

[5] Total Assessments may not match Preliminary Rolls due to rounding.

[6] One (1) UOB is the equivalent of one (1) Acre.

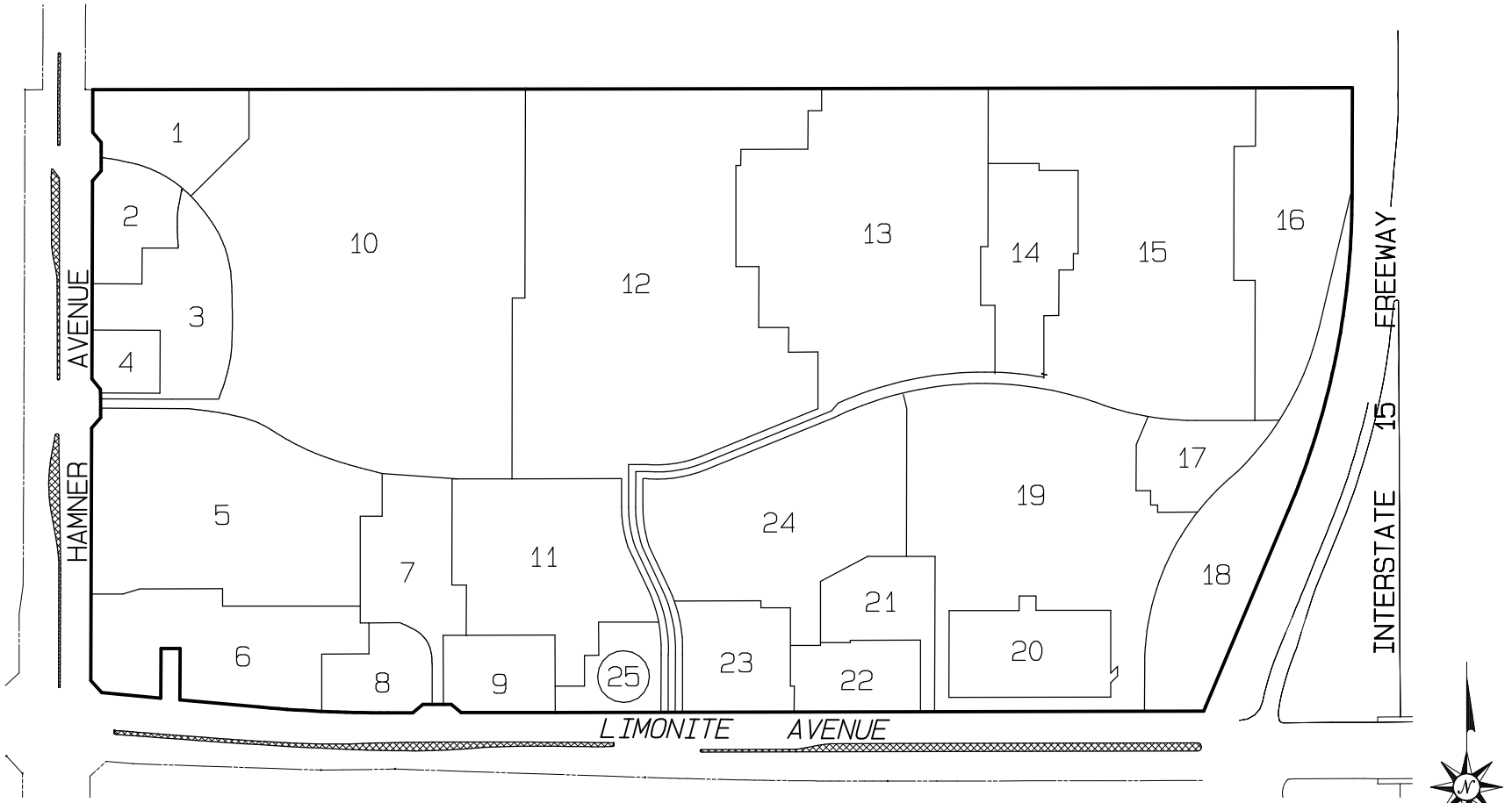
[7] Due to excess reserve funds available for Zone A, the Services District has approved a full credit for the FY 2022-23 through FY 2026-27 levies, less Riverside County Fees. The FY 2026-27 Assessment Rate per UOB reflects a rate of $1.42 per UOB, which covers county fee costs. Similarly, due to excess reserve funds available for Zone D, the Services District has approved a full credit for the FY 2026-27 levy, less Riverside County Fees. The FY 2026-27 Assessment Rate per UOB reflects a rate of $0.58 per UOB, which covers county fee costs.

3. Assessment Diagrams


BOUNDARY MAP
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
ZONE D
ZONE A
ZONE C
ZONE B
15
BELLEGRAVE AVE.
AVE.
LIMONITE
68TH ST.
SCHLEISMAN RD.
HAMNER
SCHLEISMAN
RIVERSIDE COUNTY
SAN BERNARDINO COUNTY
SAN BERNARDINO COUNTY
RIVERSIDE COUNTY
AVE
HARRISON
AVE.
SCHLEISMAN RD.
AVE.
ARCHIBALD
ORANGE ST.
CLEVELAND
CITRUS ST.
BOUNDARIES OF LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)

ORIGINAL AREA, ZONE A
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ZONE A
25 PARCELS



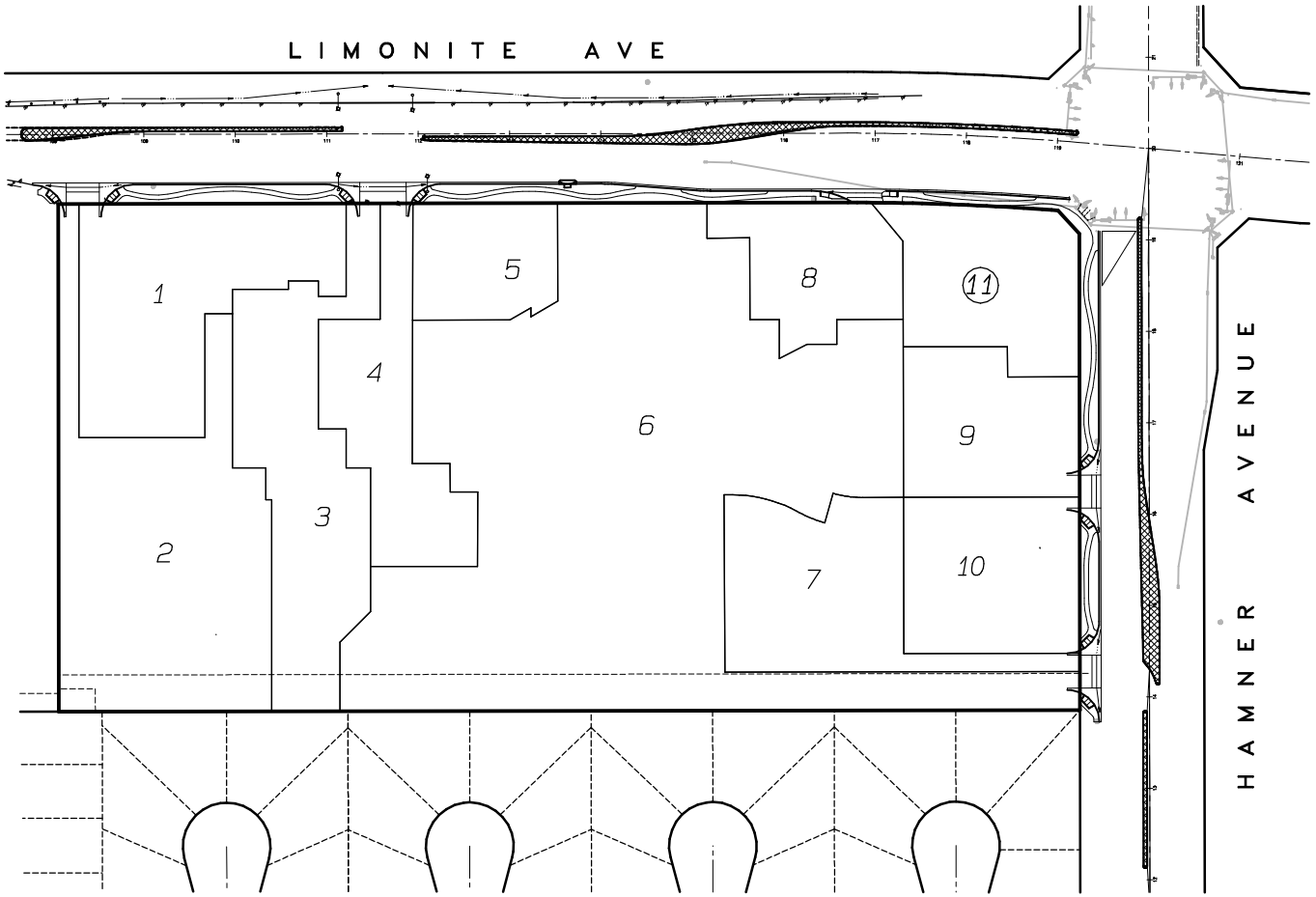
DENOTES MAINTAINED LANDSCAPE AND HARDSCAPE.

NOTE: REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY LOTS OR PARCELS.

FIGURE 3-2

ANNEXATION NO. 1, ZONE B
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ZONE B
11 PARCELS



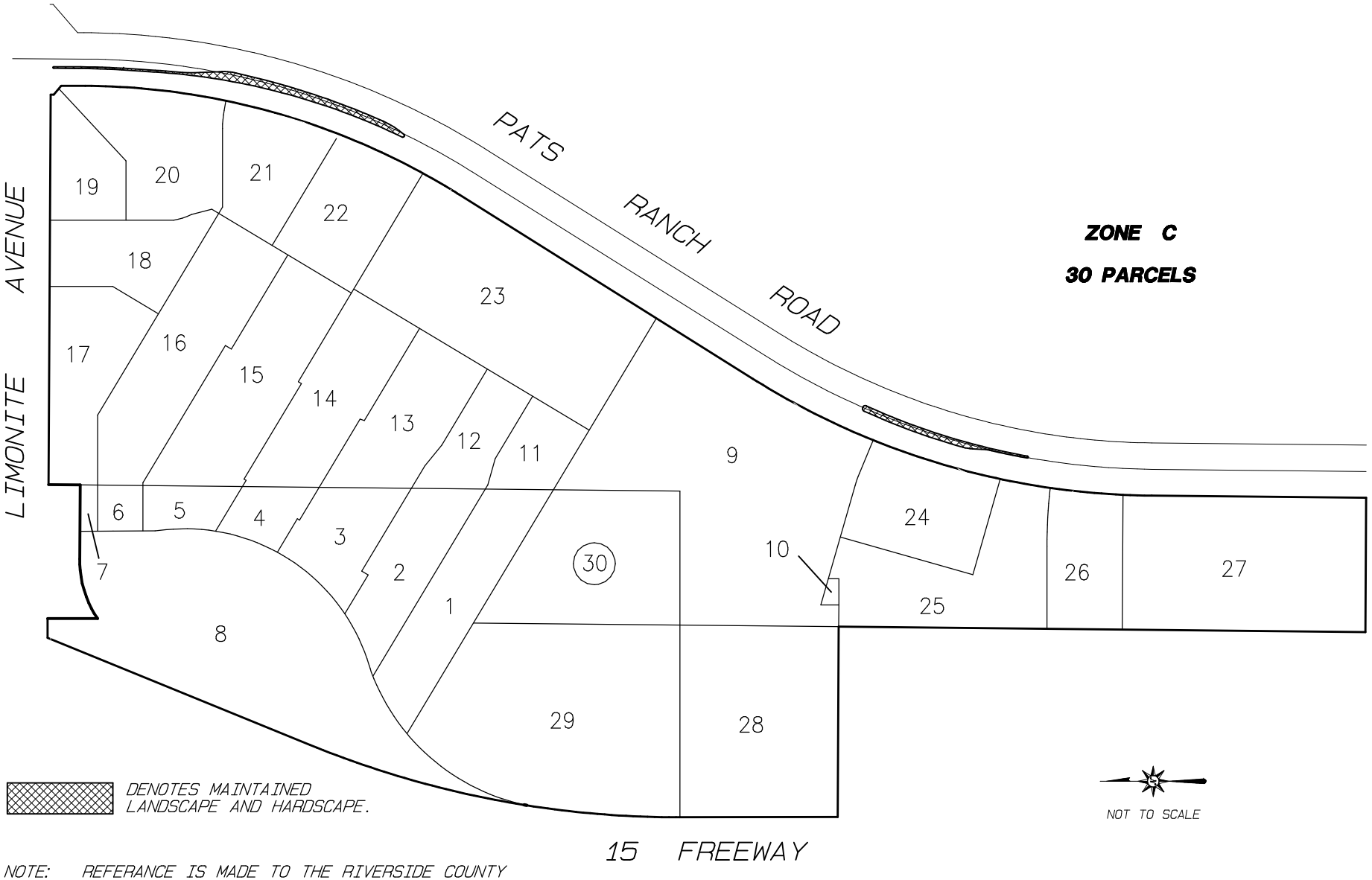
NOT TO SCALE

DENOTES MAINTAINED LANDSCAPE AND HARDSCAPE.

NOTE: REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY LOTS OR PARCELS.

FIGURE 3-3

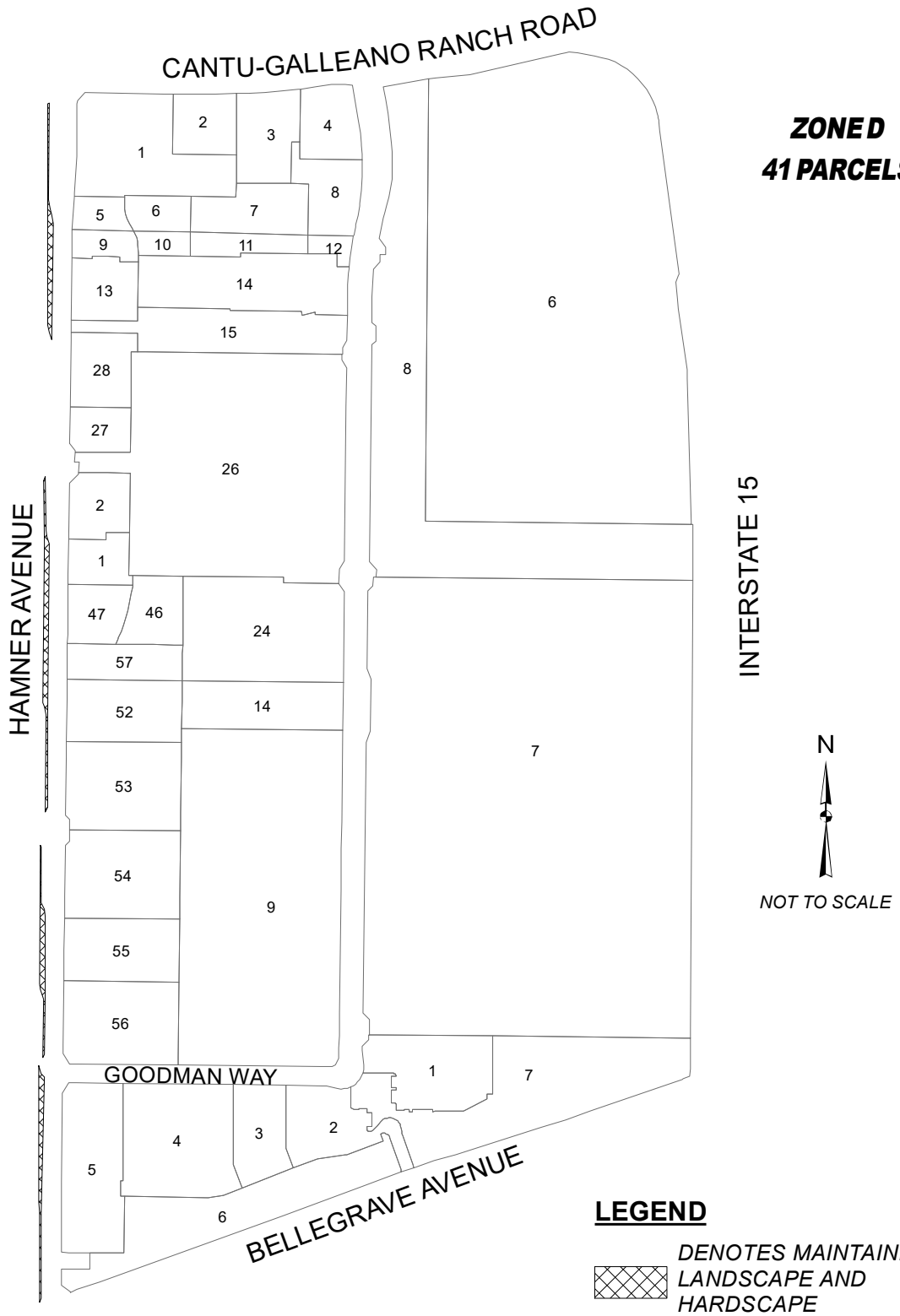
ANNEXATION NO. 2, ZONE C,
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



NOTE: REFERANCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY LOTS OR PARCELS.

FIGURE 3-4

ANNEXATION NO. 3, ZONE D,
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S MAPS (PAGES 48, 51 & 52) FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY LOTS OR PARCELS

4. Assessment

Proposition 218 Compliance

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

Proposition 218 does not define the term "streets," however, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street rights-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.

Proposition 218 defines "assessment" as "any levy or charge upon real property by an agency for a special benefit conferred upon the real property." Cal. Const., art. XIIID, §2(b). A special assessment, sometimes called a "benefit assessment," is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees, and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that "only special benefits are assessable" and requires a local government to "separate the general benefits from the special benefits conferred on a parcel."

By its nature, most every public improvement financed through an assessment district contains an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that portion of the cost of the improvement which benefits the public generally to be separated from that portion of the cost of the improvement which specially benefits assessed properties. Proposition 218 provides the following definition of "special benefit":

> *"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."*

Method of Assessment Apportionment

The "Landscaping and Lighting Act of 1972" and provisions of Article XIIID of the California Constitution require that the assessment be apportioned by a formula or method which fairly distributes the net amount among all assessable lots and parcels in proportion to the estimated special benefits to be received by each lot or parcel from the improvements. The act does not specify the method or formula that should be used to apportion the assessment in any special assessment district proceedings. The Services District has retained the firm of Webb Municipal Finance, LLC for the purpose of assisting the Services District, analyzing the facts in this Assessment District, and recommending to the Services District the correct apportionment of the assessment obligation.

In performing the analysis, it was necessary to identify the benefits that the improvements being financed render to the properties within the boundaries of the proposed Assessment District and to determine the extent to which such properties receive a direct and special benefit as distinguished from benefits received by the general public. Due to the potential variation in the nature, location, and extent of the improvements being maintained, the

4. Assessment

Assessment District consists of multiple Zones. Currently the Assessment District consists of four Zones; Zones A, B, C, and D.

Special Benefits

The properties within the proposed Assessment District will receive direct and special benefit from the maintenance of the landscaping and hardscape described in Section 1. Maintenance of the median landscaping and hardscape on the streets that provide primary access for Zone A (Figure 3-2), Zone B (Figure 3-3), Zone C (Figure 3-4) and Zone D (Figure 3-5) will provide an aesthetic benefit which will enhance the property within each respective Zone. Maintenance of this landscaping and hardscape will also assist with traffic, erosion, and dust control, resulting in additional special benefit.

General Benefits

The landscaping and hardscape being maintained and as described in Section 1 are located on streets that provide primary access for Zone A (Figure 3-2), Zone B (Figure 3-3), Zone C (Figure 3-4) and Zone D (Figure 3-5) and is for the sole benefit and enjoyment of those parcels within each respective Zone of the Assessment District; therefore, the landscaping and hardscape being maintained do not result in any general benefits.

Public Lands

Article XIIID, which was added to the California Constitution by the passage of Proposition 218, mandates the "parcels within a district that are owned or used by any agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit." This Assessment District contains a parcel that is owned by the County of Riverside, which is being assessed.

Allocation of Special Benefit Assessment

An equitable measure of benefit common to all commercial parcels is size. The applied special benefit assessment will be allocated to parcels within the Assessment District based on acreage with the basis being one (1) Unit of Benefit (UOB) per acre. Each commercial parcel within each Zone will receive a similar benefit; accordingly, each commercial lot within each Zone has been assessed on the basis of one (1) UOB per acre.

Zone A

The maintenance and servicing of landscaping and hardscape within Zone A enhances all of the parcels within the Zone, and it has been determined that all properties within the Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 73.95 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2026-27 is $442.30, making the total maximum assessment for the Zone $32,708.24 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2026-27 is $10,121.02; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2026-27 is $136.86 per UOB. However, due to excess reserve funds available for Zone A, the District has authorized a credit for the entire Fiscal Year 2026-27 Levy, less Riverside County Fees. The estimated total Riverside County Fees for Zone A for Fiscal Year 2026-27 are $105.12, which when divided by the number of UOBs in Zone A equals a proposed assessment rate of $1.42 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-1) on file in the office of the Services District Secretary and made a part hereof.

Zone B

The maintenance and servicing of landscaping and hardscape within Zone B enhances all of the parcels within the Zone, and it has been determined that all properties within Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 14.14 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2026-27 is $877.37, making the total maximum assessment for the Zone $12,405.98 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2026-27 is $10,475.22; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2026-27 is $740.82 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-3) on file in the office of the Services District Secretary and made a part hereof.

Zone C

The maintenance and servicing of landscaping and hardscape within Zone C enhances all of the parcels within the Zone, and it has been determined that all properties within Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 38.99 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2026-27 is $270.58, making the total maximum assessment for the Zone $10,550.08 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2026-27 is $6,914.35; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2026-27 is $177.34 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-3) on file in the office of the Services District Secretary and made a part hereof.

Zone D

The maintenance and servicing of landscaping and hardscape within Zone D enhances all of the parcels within the Zone, and it has been determined that all properties within Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 191.93 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2026-27 is $132.48, making the total maximum assessment for the Zone $25,427.06 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2026-27 is $17,644.89; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2026-27 is $91.93 per UOB. However, due to excess reserve funds available for Zone D, the District has authorized a credit for the entire Fiscal Year 2026-27 Levy, less Riverside County Fees. The estimated total Riverside County Fees for Zone D for Fiscal Year 2026-27 are $111.52, which when divided by the number of UOBs in Zone A equals a proposed assessment rate of $0.58 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-4) on file in the office of the Services District Secretary and made a part hereof.

Annual Escalation

Since Fiscal Year 2004-05, the maximum annual assessment rate per UOB has been adjusted by the greater of either two percent (2%) or the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U) for Los Angeles-Riverside-Orange County (1982-84 = 100), published by the Bureau of Labor Statistics (BLS) of the United States Department of Labor.

In December 2017, the Bureau of Labor Statistics introduced a new geographic area sample for CPI, moving the Jurupa Community Services District to a new Core Based Statistical Area (CBSA) named Riverside-San Bernardino-Ontario; this Index started at 100.000. The renamed CBSA of Los Angeles-Long Beach-Anaheim Index maintained the history of the original Index.

4. Assessment

The escalation methodology of the Assessment District was updated to use the newly formed Riverside-San Bernardino-Ontario Index (December 2017 = 100), since it more accurately reflects construction price increases in the Inland Empire. Since it is greater than 2%, the CPI increase from March 2025 to March 2026 of approximately 3.09% will be used for Fiscal Year 2026-27 to escalate the maximum assessment rates in the District.

As new parcels are annexed into the Assessment District, they will be subject to the same method of assessment apportionment as contained herein.

Duration

The duration of the assessments will be for as long as the landscape maintenance services are provided.

TABLE 4-1
PRELIMINARY ROLL REPORT, FY 2026-27
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
ORIGINAL AREA, ZONE A

	PIN	UOB [1]	ASSESSMENT [2] [3]
	160-230-001	1.26	$1.78
	160-230-012	0.87	$1.22
	160-230-020	1.82	$2.58
	160-230-021	0.43	$0.60
	160-230-018	4.88	$6.92
	160-230-019	2.52	$3.58
	160-230-022	1.45	$2.06
	160-230-006	0.76	$1.08
	160-230-008	0.87	$1.22
	160-230-009	11.04	$15.68
	160-030-065	3.01	$4.26
	160-030-033	9.99	$14.20
	160-030-067	6.93	$9.84
	160-030-068	1.61	$2.28
	160-030-069	7.31	$10.38
	160-030-077	2.96	$4.20
	160-030-050	0.98	$1.38
	160-030-055	0.00	$0.00
	160-030-074	5.96	$8.46
	160-030-076	1.45	$2.06
	160-030-073	1.02	$1.44
	160-030-072	0.92	$1.30
	160-030-075	1.14	$1.62
	160-030-071	4.02	$5.70
	160-030-066	0.75	$1.06
Totals	25	73.95	$104.90

[1] One (1) UOB is the equivalent of one (1) Acre.

[2] The Applied Assessment Rate per UOB is $1.42 because the assessment will be paid completely from the reserves this year.

[3] Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.

TABLE 4-2
PRELIMINARY ROLL REPORT, FY 2026-27
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
ANNEXATION NO. 1, ZONE B

	PIN	UOB [1]	ASSESSMENT [2] [3]
	164-700-001	1.15	$851.94
	164-700-002	1.77	$1,311.24
	164-700-003	1.17	$866.76
	164-700-004	0.73	$540.80
	164-700-005	0.45	$333.36
	164-700-006	5.21	$3,859.68
	164-700-007	0.92	$681.54
	164-700-008	0.56	$414.86
	164-700-009	0.67	$496.34
	164-700-010	0.76	$563.02
	164-700-011	0.75	$555.60
Totals	11	14.14	$10,475.14

[1] One (1) UOB is the equivalent of one (1) Acre.

[2] The Applied Assessment Rate per UOB is $740.82.

[3] Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.

TABLE 4-3
PRELIMINARY ROLL REPORT, FY 2026-27
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
ANNEXATION NO. 2, ZONE C

	PIN	UOB [1]	ASSESSMENT [2] [3]
	152-630-001	1.2215	$216.62
	152-630-002	0.8911	$158.02
	152-630-003	0.7209	$127.84
	152-630-004	0.3304	$58.58
	152-630-005	0.3104	$55.04
	152-630-006	0.1702	$30.18
	152-630-007	0.0601	$10.64
	152-630-009	4.3655	$774.14
	152-630-010	0.0300	$5.32
	152-630-011	0.4706	$83.44
	152-630-012	0.5607	$99.42
	152-630-013	1.0713	$189.98
	152-630-014	1.2516	$221.94
	152-630-015	1.6521	$292.96
	152-630-016	1.7222	$305.40
	152-630-017	1.0113	$179.32
	152-630-018	0.8411	$149.14
	152-630-019	0.4906	$87.00
	152-630-020	1.1214	$198.86
	152-630-021	0.8611	$152.70
	152-630-022	0.9712	$172.22
	152-630-023	2.9837	$529.12
	152-630-024	1.1014	$195.30
	152-630-025	1.5620	$276.98
	152-630-026	0.8310	$147.36
	152-630-027	2.7034	$479.40
	152-630-030	1.7422	$308.94
	152-630-031	2.5500	$452.20
	152-630-032	3.60	$638.40
	152-630-033	1.79	$317.42
Totals	30	38.99	$6,913.88

[1] One (1) UOB is the equivalent of one (1) Acre.

[2] The Applied Assessment Rate per UOB is $177.34.

[3] Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.

TABLE 4-4
PRELIMINARY ROLL REPORT, FY 2026-27
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
ANNEXATION NO. 3, ZONE D

PIN	UOB [1]	ASSESSMENT [2] [3]
160-480-001	2.47	$1.42
160-480-002	1.94	$1.12
160-480-003	1.50	$0.86
160-480-004	3.73	$2.16
160-480-005	3.10	$1.80
160-480-006	4.21	$2.44
160-480-007	5.97	$3.46
160-510-001	0.95	$0.54
160-510-002	1.14	$0.66
160-510-006	33.83	$19.64
160-510-007	43.78	$25.42
160-510-008	11.66	$6.76
160-510-009	16.11	$9.36
160-510-014	2.28	$1.32
160-510-024	4.89	$2.84
160-510-026	14.69	$8.52
160-510-027	0.81	$0.46
160-510-028	1.38	$0.80
160-510-046	1.15	$0.66
160-510-047	0.94	$0.54
160-510-052	2.14	$1.24
160-510-053	3.01	$1.74
160-510-054	3.01	$1.74
160-510-055	2.15	$1.24
160-510-056	2.83	$1.64
160-510-057	1.21	$0.70
160-520-001	3.55	$2.06
160-520-002	1.16	$0.66
160-520-003	1.54	$0.88
160-520-004	1.17	$0.66
160-520-005	0.53	$0.30
160-520-006	0.68	$0.38
160-520-007	1.58	$0.90
160-520-008	1.34	$0.76
160-520-009	0.55	$0.32
160-520-010	0.39	$0.22
160-520-011	0.73	$0.42

TABLE 4-4
PRELIMINARY ROLL REPORT, FY 2026-27
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
ANNEXATION NO. 3, ZONE D

	160-520-012	0.29	$0.16
	160-520-013	1.22	$0.70
	160-520-014	3.41	$1.98
	160-520-015	2.92	$1.68
Totals	41	191.93	$111.16

(1) One (1) UOB is the equivalent of one (1) Acre.

(2) The Applied Assessment Rate per UOB is $0.58 because the assessment will be paid completely from the reserves this year.

(3) Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.

TABLE 4-5
PRELIMINARY ROLL REPORT, FY 2026-27
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)
GRAND TOTALS

	No. of Lots	Assessable UOBs	Charge Per UOB	Total [1]
Original (Zone A)	25	73.95	$1.4215	$104.90
Annexation No. 1 (Zone B)	11	14.14	$740.8220	$10,475.14
Annexation No. 2 (Zone C)	30	38.99	$177.3364	$6,913.88
Annexation No. 3 (Zone D)	41	191.93	$0.5810	$111.16
Grand Totals	107	319.01		$17,605.08

[1] Totals shown are the actual proposed assessments, rounded-down to the nearest even number, per instructions from the Riverside County Treasurer/Tax Collector.



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