Annual Engineer's Report

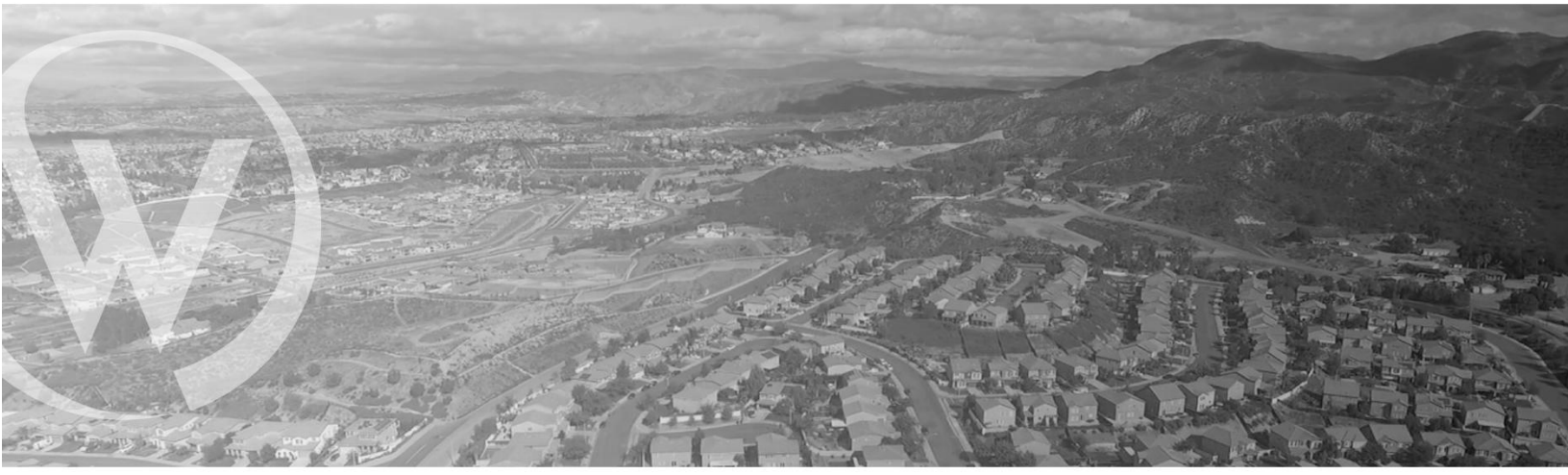
For Fiscal Year 2026-27

Jurupa Community Services District
Landscape Maintenance District No. 98-1

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, Finance and Administrative Services Director
Jurupa Community Services District
11201 Harrel Street
Jurupa Valley, CA 91752

Re: Annual Levy for Landscape Maintenance District No. 98-1 (Mira Loma Area)
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. 98-1 (Mira Loma Area) 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. 98-1

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. 98-1

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. 98-1 (hereinafter referred to as the "Assessment District"), of the Services 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 EXPENSES

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

SECTION 3 – ASSESSMENT DIAGRAMS

Shown on Figure 3-1 are the exterior boundaries of the Assessment District. Shown on Figures 3-2 through 3-12 are the boundaries of Zones A, B, C, D, E, F, G, H, I, J and K, the areas within the Assessment District. Each subdivision of land or parcel or lot, respectively, is shown as it existed at the time of the adoption of the Resolution of Intention 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 4-10) 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 7, 2026



Respectfully,
ALBERT A. WEBB ASSOCIATES

SAM I. GERSHON, RCE NO. 14489
ASSESSMENT ENGINEER
LANDSCAPE MAINTENANCE
DISTRICT NO. 98-1
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 (Figure 3-1), and extent of landscape improvements to be maintained by the Assessment District per location are as follows:

ZONE A

Philadelphia Avenue improvements (Figure 3-2) consist of a 4 to 6 foot width of landscaped and maintained parkway. The approximate length of the landscaped area is 865 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area to be maintained is approximately 0.13 acres.

ZONE B

Bellegrave Avenue improvements (Figure 3-3) consist of a 4 to 6 foot width of landscaped and maintained parkway. The approximate length of the landscaped area is 735 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area to be maintained is approximately 0.10 acres.

ZONE C

Jurupa Road improvements (Figure 3-4) consist of a 4 to 6 foot width of landscaped and maintained parkway. The approximate length of the landscaped area is 695 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

Camino Real improvements (Figure 3-4) consist of a 4 to 6 foot width of landscaped and maintained parkway. The approximate length of the landscaped area is 780 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area of Jurupa Road and Camino Real is approximately 0.29 acres

ZONE D

Camino Real improvements (Figure 3-5) consist of a 4 to 6 foot width of landscaped and maintained parkway. The approximate length of the landscaped area is 2,000 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area of Camino Real is approximately 0.28 acres.

1. Description of Improvements

ZONE E

Jurupa Road improvements (Figure 3-6) consist of an approximate width of 15 feet of landscaped and maintained parkway. The approximate length of the landscaped area is 290 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

Camino Real improvements (Figure 3-6) consist of a 10 to 15 foot width of landscaped and maintained parkway. The approximate length of the landscaped area is 750 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area of Jurupa Road and Camino Real is approximately 0.35 acres.

ZONE F

Pedley Road improvements (Figure 3-7) consist of an approximate width of 16 feet of landscaped and maintained parkway. The approximate length of the landscaped area is 900 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area of Pedley Road is approximately 0.33 acres.

ZONE G

Jurupa Road improvements (Figure 3-8) consist of an approximate width of 15 to 16 feet of landscaped and maintained parkway. The approximate length of landscaped area is 475 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area to be maintained is approximately 0.18 acres.

ZONE H

Jurupa Road improvements (Figure 3-9) consist of an approximate width of 9 to 16 feet of landscaped and maintained parkway. The approximate length of landscaped area is 292 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area to be maintained is approximately 0.10 acres.

ZONE I

Camino Real improvements (Figure 3-10) consist of an approximate width of 5 to 7 feet of landscaped and maintained parkway. The approximate length of landscaped area is 854 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area to be maintained is approximately 0.11 acres.

ZONE J

Alta Mar Drive and Tyrolite Street improvements (Figure 3-11) consist of an approximate width of 10 feet of landscaped and maintained parkway. The approximate length of landscaped area is 854 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area to be maintained is approximately 0.196 acres.

1. Description of Improvements

ZONE K

Armstrong Road improvements (Figure 3-12) consist of an approximate width of 16 to 30 feet of landscaped and maintained parkway. The approximate length of landscaped area is 514 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

34th Street improvements (Figure 3-12) consist of an approximate width of 5 to 21 feet of landscaped and maintained parkway. The approximate length of landscaped area is 348 feet. Landscaping consists of trees, shrubs, and ground cover and is irrigated.

The total landscaped area to be maintained is approximately 0.304 acres.

Zone K was annexed to Landscape Maintenance District No. 98-1 in anticipation that the landscaping associated with the Zone would be maintained by JCSD. Subsequently, it was determined that JCSD will not be maintaining the landscaping associated within this Zone as the parcels within Zone K were included in a Community Facilities District of the City of Jurupa Valley for the maintenance of landscaping. Thus, Zone K will not be assessed going forward.

2. Engineer's Estimate of Costs and Expenses

The cost estimate has been prepared for each Zone 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. 98-1

COST ESTIMATE, FISCAL YEAR 2026-27 [1]

	Zone A Annual Cost	Zone B Annual Cost	Zone C Annual Cost	Zone D Annual Cost	Zone E Annual Cost	Zone F Annual Cost	Zone G Annual Cost	Zone H Annual Cost	Zone I Annual Cost	Zone J Annual Cost	Total Annual Cost
Costs for Improvements											
Landscape Contract	$3,927.00	$3,927.00	$3,927.00	$3,927.00	$3,778.00	$4,319.00	$3,842.00	$3,227.00	$3,227.00	$1,858.00	$35,959.00
Repairs and Trimming	$4,580.00	$4,580.00	$4,580.00	$4,580.00	$4,400.00	$5,030.00	$4,480.00	$3,760.00	$3,760.00	$1,200.00	$40,950.00
Energy	$210.00	$0.00	$162.50	$210.00	$162.50	$220.00	$162.50	$162.50	$260.00	$230.00	$1,780.00
Water	$1,020.00	$940.00	$3,430.00	$2,060.00	$3,430.00	$3,210.00	$3,430.00	$3,430.00	$4,250.00	$4,750.00	$29,950.00
Administration	$240.00	$240.00	$240.00	$240.00	$240.00	$240.00	$240.00	$240.00	$240.00	$240.00	$2,400.00
Assessment Engineering	$592.00	$385.00	$136.00	$1,692.00	$136.00	$491.00	$136.00	$136.00	$196.00	$184.00	$4,084.00
Subtotal Estimated Costs	$10,569.00	$10,072.00	$12,475.50	$12,709.00	$12,146.50	$13,510.00	$12,290.50	$10,955.50	$11,933.00	$8,462.00	$115,123.00
Reserve Adjustments [2]											
Credit from Reserves	($335.00)	($2,988.30)	($2,082.19)	$0.00	($3,903.07)	$0.00	($2,971.84)	($2,855.52)	($5,378.87)	$0.00	($20,514.79)
Contribution to Reserves	$0.00	$0.00	$0.00	$2,541.80	$0.00	$2,036.73	$0.00	$0.00	$0.00	$1,140.25	$5,718.78
Estimated Reserve (Credit) / Contribution	($335.00)	($2,988.30)	($2,082.19)	$2,541.80	($3,903.07)	$2,036.73	($2,971.84)	($2,855.52)	($5,378.87)	$1,140.25	($14,796.01)
Total Cost Estimate	$10,234.00	$7,083.70	$10,393.31	$15,250.80	$8,243.43	$15,546.73	$9,318.66	$8,099.98	$6,554.13	$9,602.25	$100,326.99
Assessment Totals											
Maximum Allowable Assessment	$10,234.00	$7,083.70	$10,393.31	$16,602.30	$8,243.43	$15,546.73	$9,318.66	$8,099.98	$6,554.13	$9,602.25	$101,678.49
Actual Assessment	**$10,234.00**	**$7,083.70**	**$10,393.02**	**$15,249.52**	**$8,243.20**	**$15,545.90**	**$9,318.40**	**$8,099.84**	**$6,553.80**	**$9,601.94**	**$100,323.32**
Rates Per UOB											
Number of UOB	100	65	29	286	23	83	26	14	33	31	
Maximum Assessment FY 2026-27	$102.34	$108.98	$358.39	$58.05	$358.41	$187.31	$358.41	$578.57	$198.61	$309.75	
Estimated Cost FY 2026-27	$105.69	$154.95	$430.19	$44.44	$528.11	$162.77	$472.71	$782.54	$361.61	$272.97	
Reserve Adjustment FY 2026-27 [2]	($3.35)	($45.97)	($71.80)	$8.89	($169.70)	$24.54	($114.30)	($203.97)	($163.00)	$36.78	
Proposed Assessment Rate FY 2026-27 [3]	**$102.34**	**$108.98**	**$358.38**	**$53.32**	**$358.40**	**$187.30**	**$358.40**	**$578.56**	**$198.60**	**$309.74**	
Maximum Assessment Rate FY 2025-26	$100.34	$106.85	$351.37	$56.92	$351.39	$183.64	$351.39	$567.23	$194.72	$303.68	
Applied Assessment Rate FY 2025-26	$100.34	$106.84	$351.36	$51.88	$351.38	$134.24	$351.38	$567.22	$194.72	$303.68	

Note: Annual assessments shown above are for the 2026-27 Fiscal Year. Maximum assessment rates per UOB escalate 2.00% each fiscal year.

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

[2] A contribution from reserves has been applied to Zones forwhich the maximum assessments are less than the cost of the maintenance.

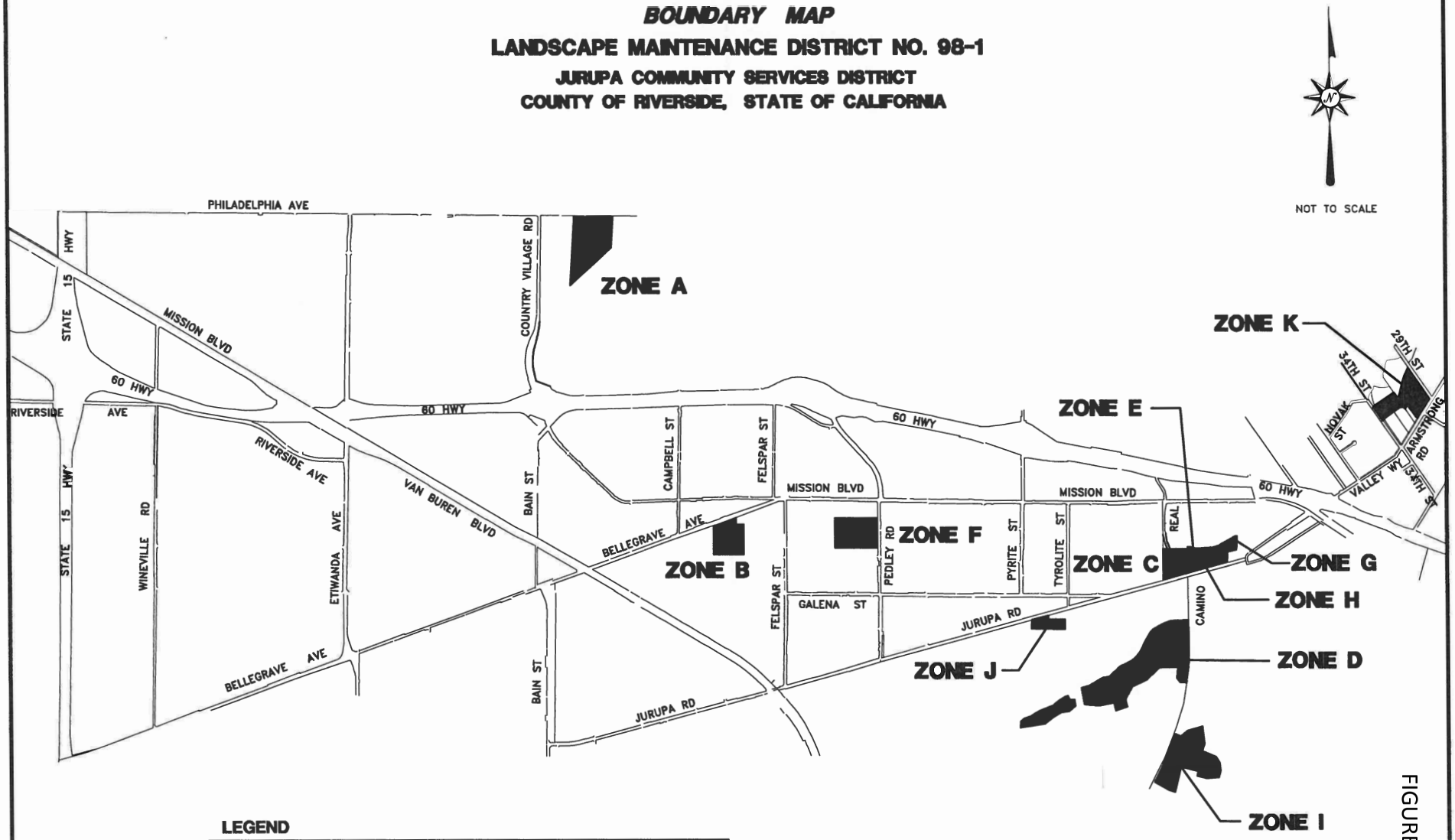
[3] Actual Assessments Rates have been rounded down to the nearest even number, per the Riverside County Treasurer-Tax Collector.

3. Assessment Diagrams

BOUNDARY MAP

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1

JURUPA COMMUNITY SERVICES DISTRICT
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



LEGEND

EXISTING BOUNDARIES OF LANDSCAPE MAINTENANCE DISTRICT NO. 98-1

ALBERT A. WEBB ASSOCIATES

FIGURE 3-1

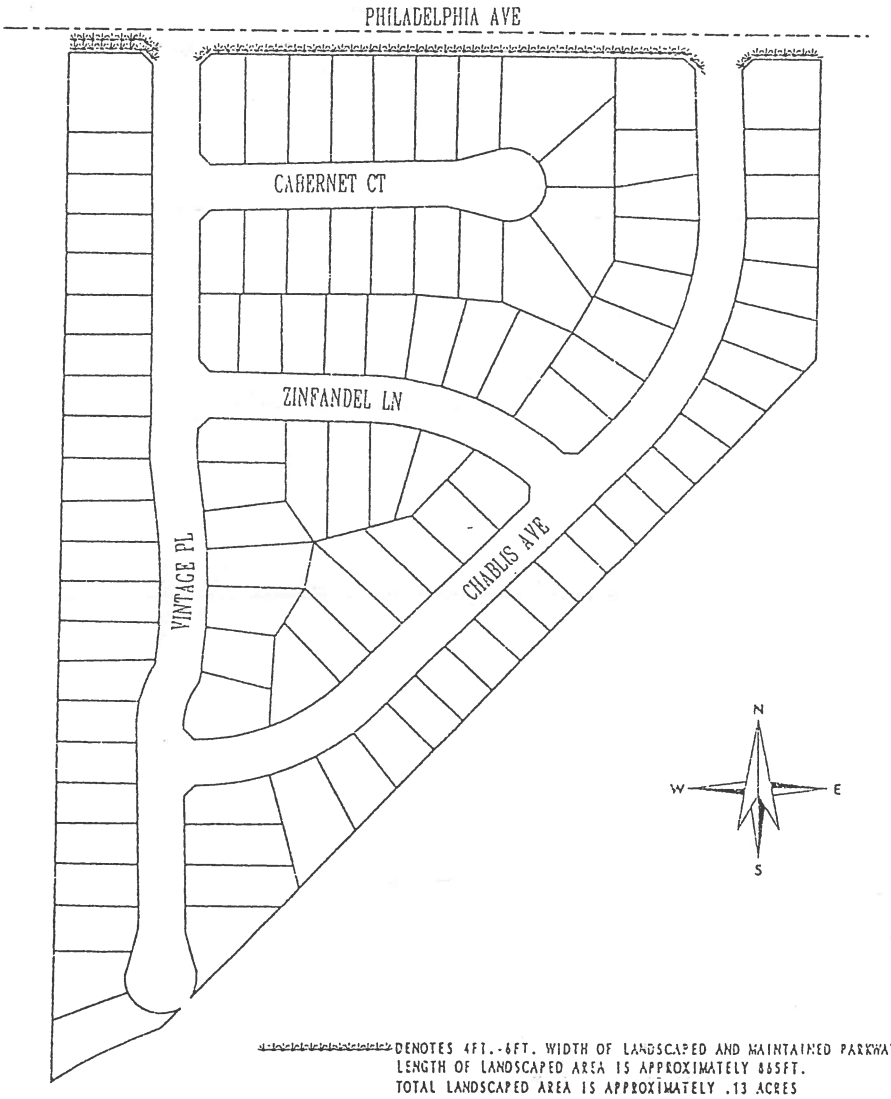
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1

FIGURE 3-2

COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ZONE A

PHILADELPHIA AVE.
100 PARCELS



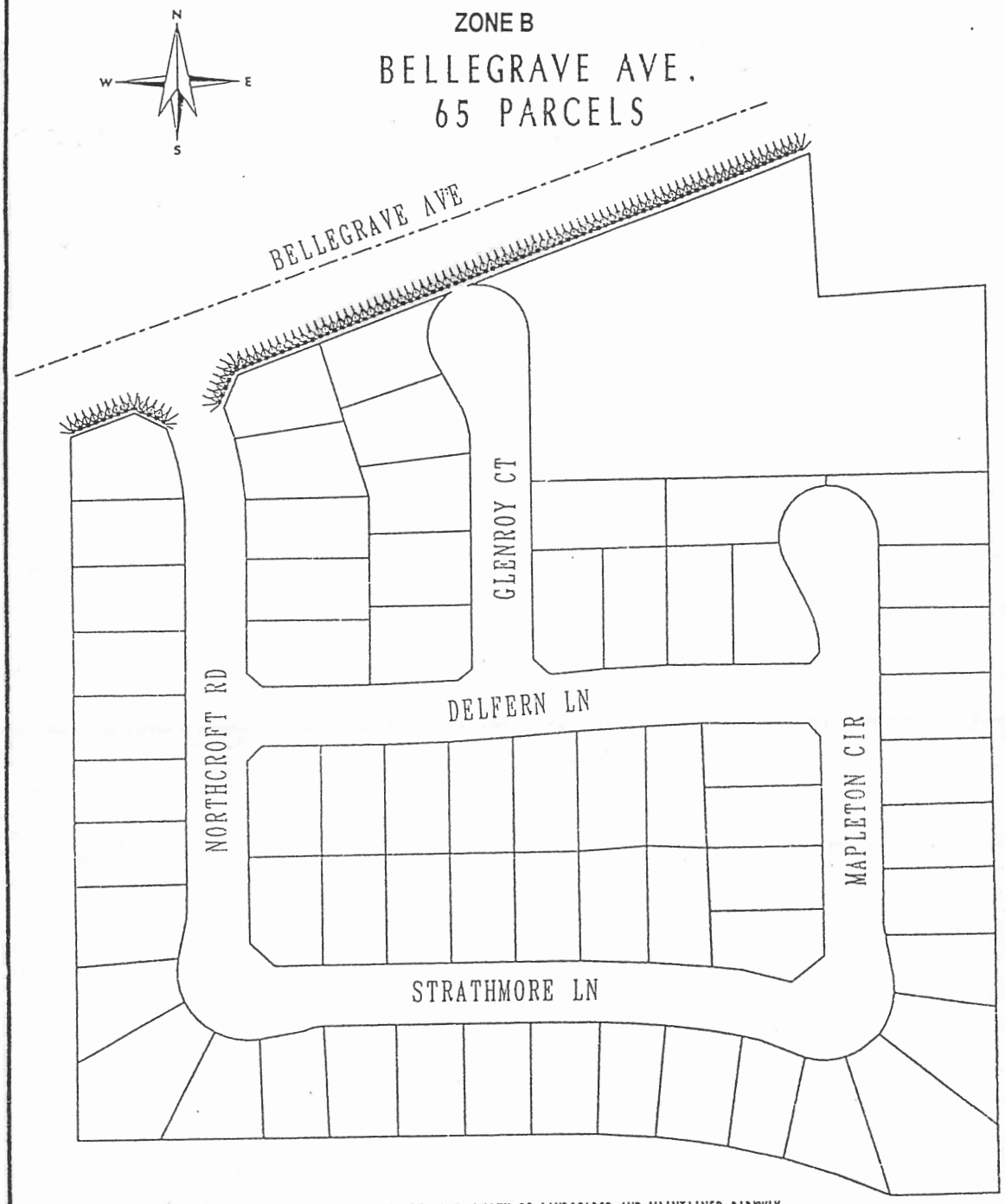
DENOTES 4FT.-6FT. WIDTH OF LANDSCAPED AND MAINTAINED PARKWAY
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 885FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY .13 ACRES
LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER AND IS IRRIGATED

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.

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1

FIGURE 3-3

COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



DENOTES 4FT.-6FT. WIDTH OF LANDSCAPED AND MAINTAINED PARKWAY
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 735FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY .10 ACRES
LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER AND IS IRRIGATED

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.

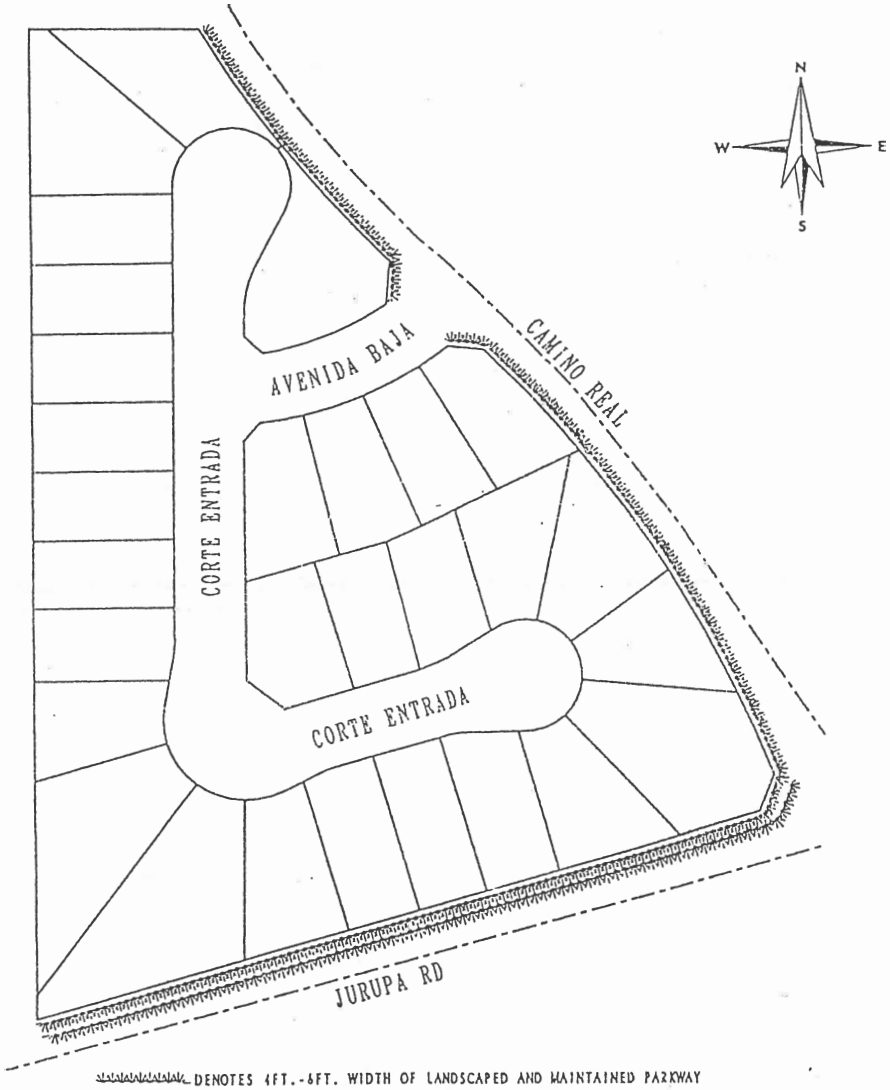
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1

FIGURE 3-4

COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ZONE C

CAMINO REAL AND JURUPA RD
29 PARCELS



DENOTES 4FT.-6FT. WIDTH OF LANDSCAPED AND MAINTAINED PARKWAY
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 1475FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY .29 ACRES
LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER AND IS IRRIGATED

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.

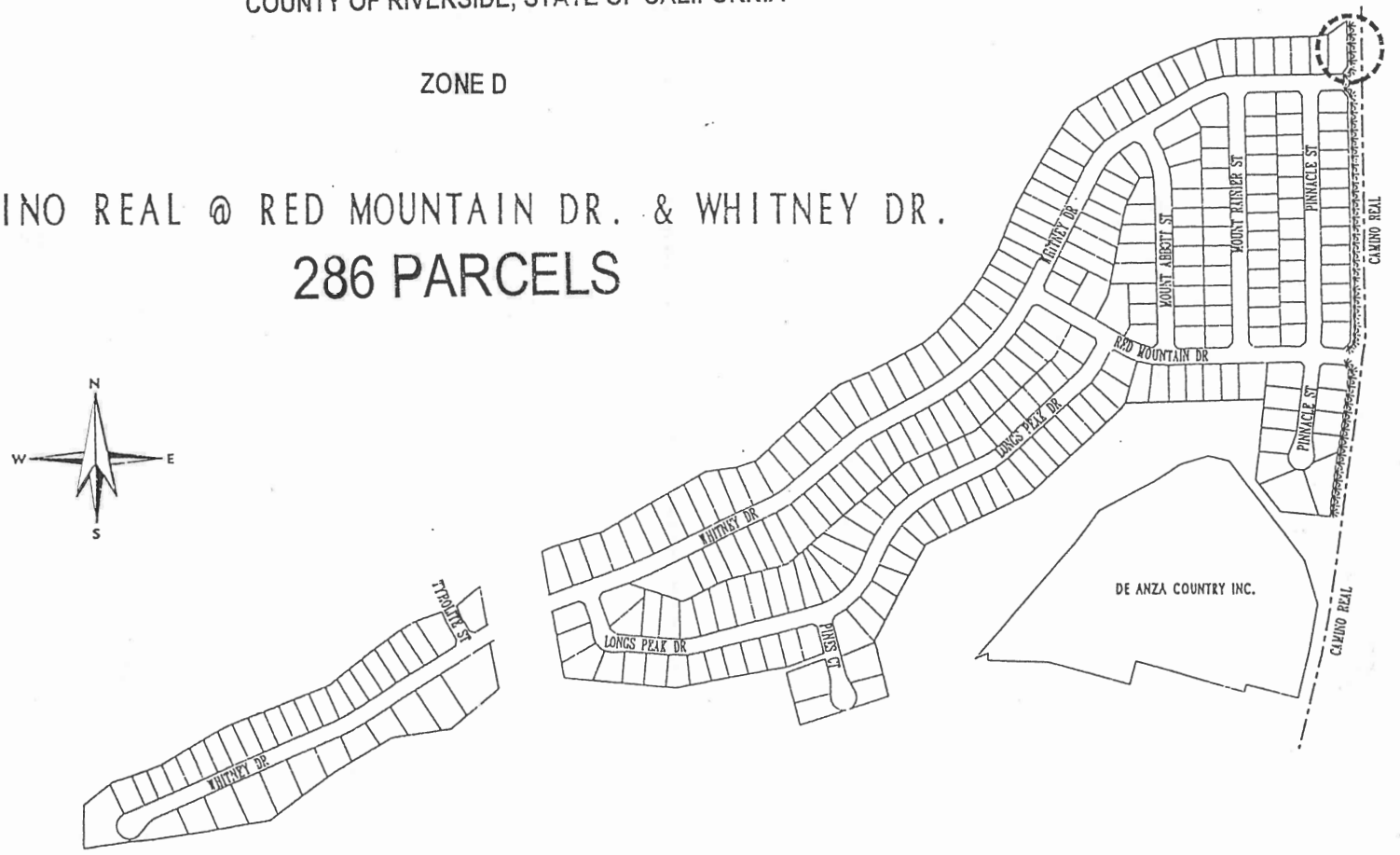
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1

COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ZONE D

CAMINO REAL @ RED MOUNTAIN DR. & WHITNEY DR.

286 PARCELS



DENOTES 4FT.-6FT. WIDTH OF LANDSCAPED AND MAINTAINED PARKWAY
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 2000FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY .28 ACRES
LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER AND IS IRRIGATED

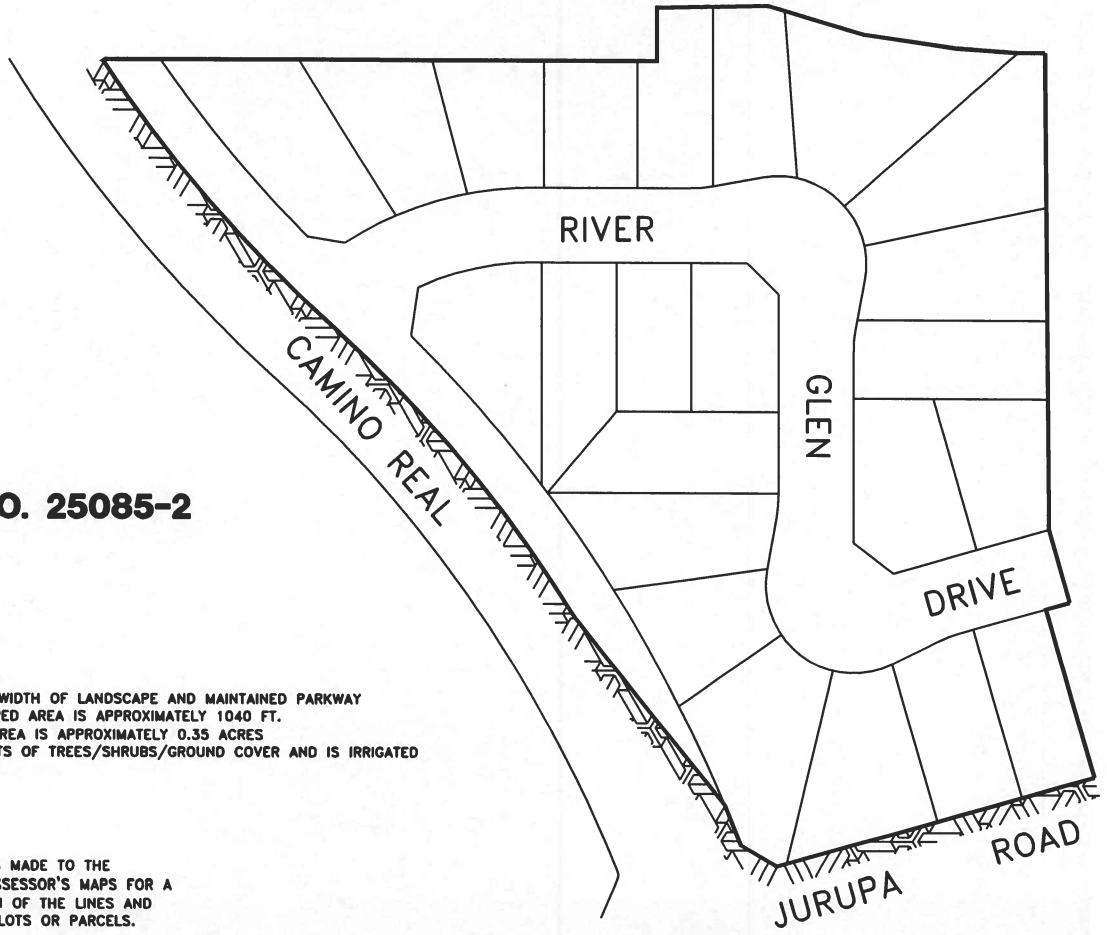
DENOTES LANDSCAPED AREA IS NOT IRRIGATED

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 3-5

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
ZONE E

CAMINO REAL AND JURUPA ROAD
23 PARCELS



TRACT NO. 25085-2

N

NOT TO SCALE

DENOTES 10-15 FT. WIDTH OF LANDSCAPE AND MAINTAINED PARKWAY
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 1040 FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY 0.35 ACRES
LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER AND IS IRRIGATED

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 3-6

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ZONE F
PEDLEY ROAD
83 PARCELS

TRACT NO. 29490

DENOTES 16 FT. WIDTH OF LANDSCAPE AND MAINTAINED PARKWAY
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 900 FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY 0.33 ACRES
LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER
AND IS IRRIGATED.

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.

N

NOT TO SCALE

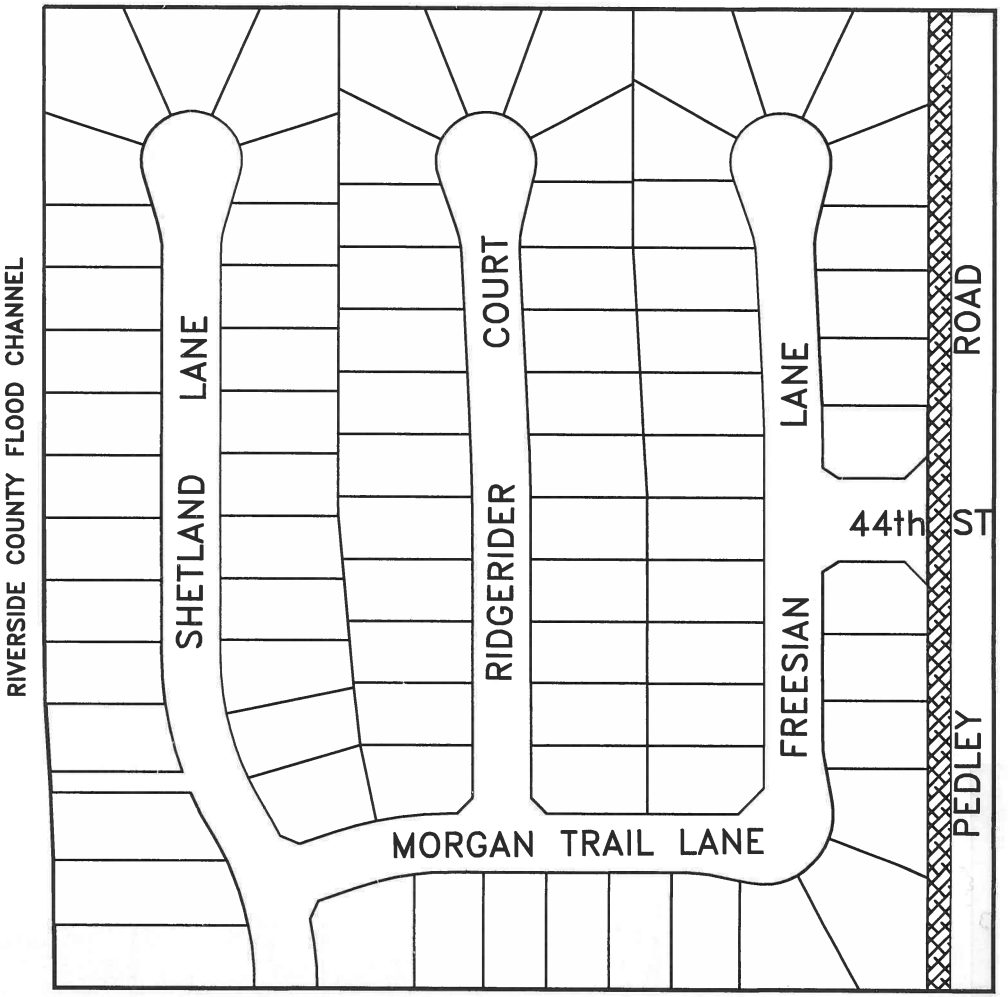


FIGURE 3-7

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ZONE G
JURUPA ROAD
26 PARCELS

TRACT NO. 25674

DENOTES 15–16 FT. WIDTH OF LANDSCAPE AND MAINTAINED PARKWAY
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 475 FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY 0.18 ACRES
LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER
AND IS IRRIGATED.

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.



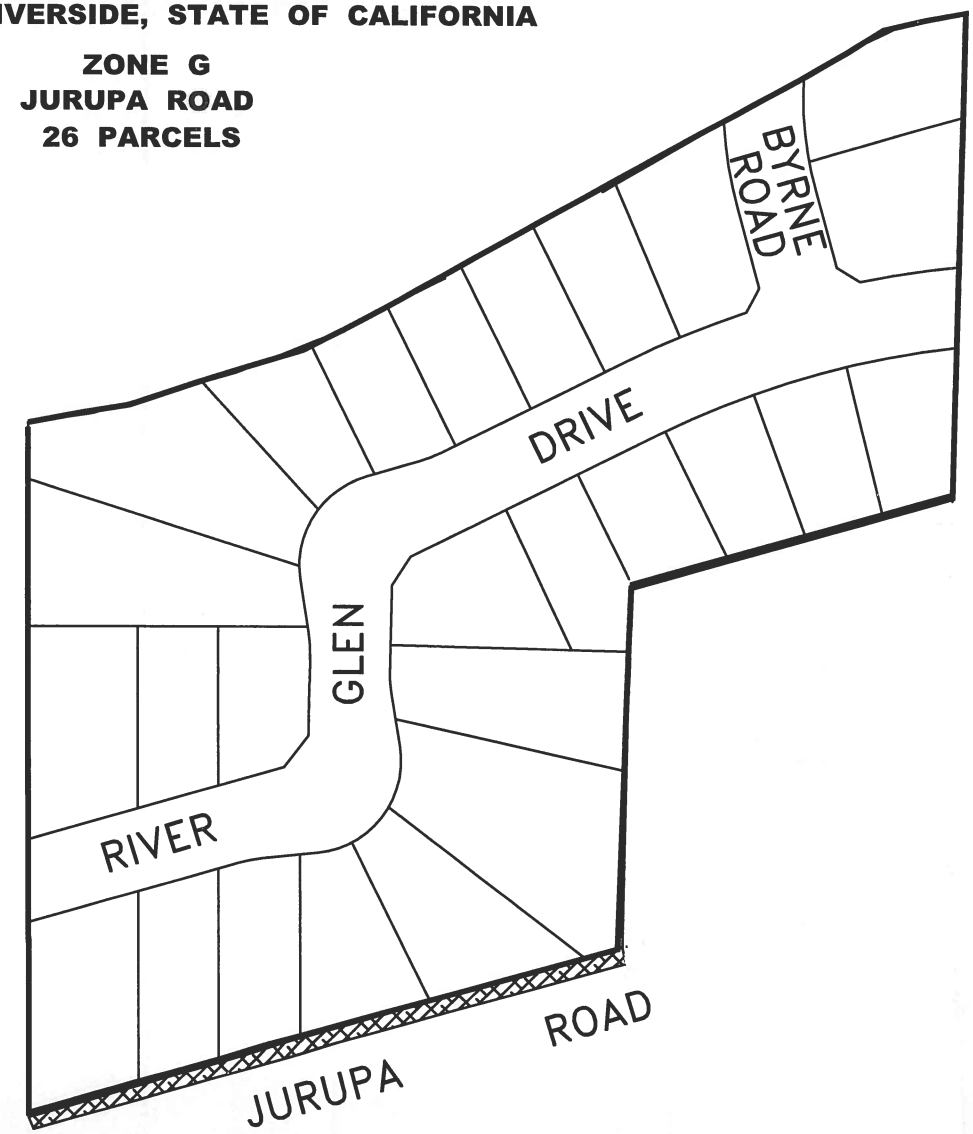


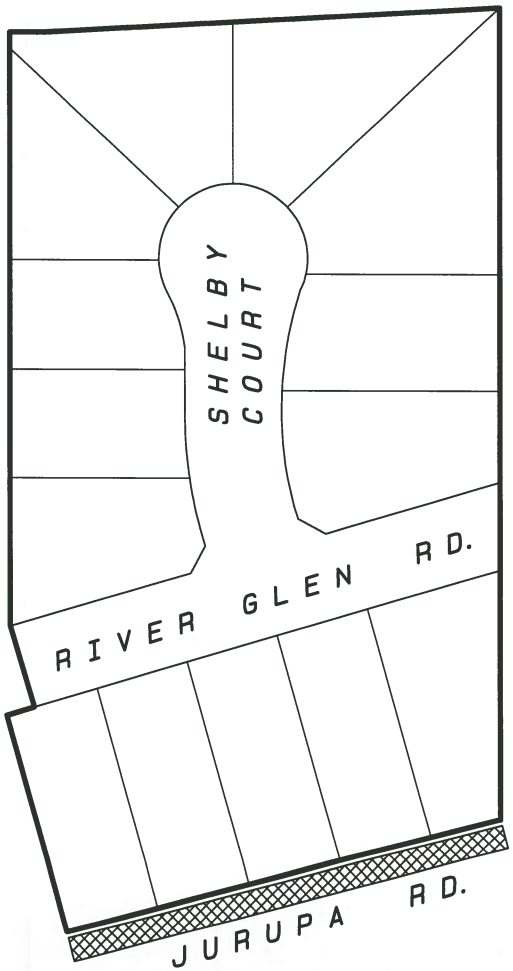
FIGURE 3-8

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
ZONE H
JURUPA ROAD
14 PARCELS

TRACT NO. 30671

DENOTES 9-16 FT. WIDTH OF LANDSCAPE AND MAINTAINED PARKWAY.
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 292 FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY 0.10 ACRES.
LANDSCAPING CONSISTS OF TREES / SHRUBS / GROUND COVER
AND IS IRRIGATED.

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.



NOT TO SCALE

FIGURE 3-9

ALBERT A. WEBB ASSOCIATES
ENGINEERING CONSULTANTS

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
ZONE I
CAMINO REAL
33 PARCELS

TRACT NO. 22565

DENOTES 5-7 FT. WIDTH OF LANDSCAPE AND MAINTAINED PARKWAY.
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 854 FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY 0.11 ACRES.
LANDSCAPING CONSISTS OF TREES / SHRUBS / GROUND COVER
AND IS IRRIGATED.

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.

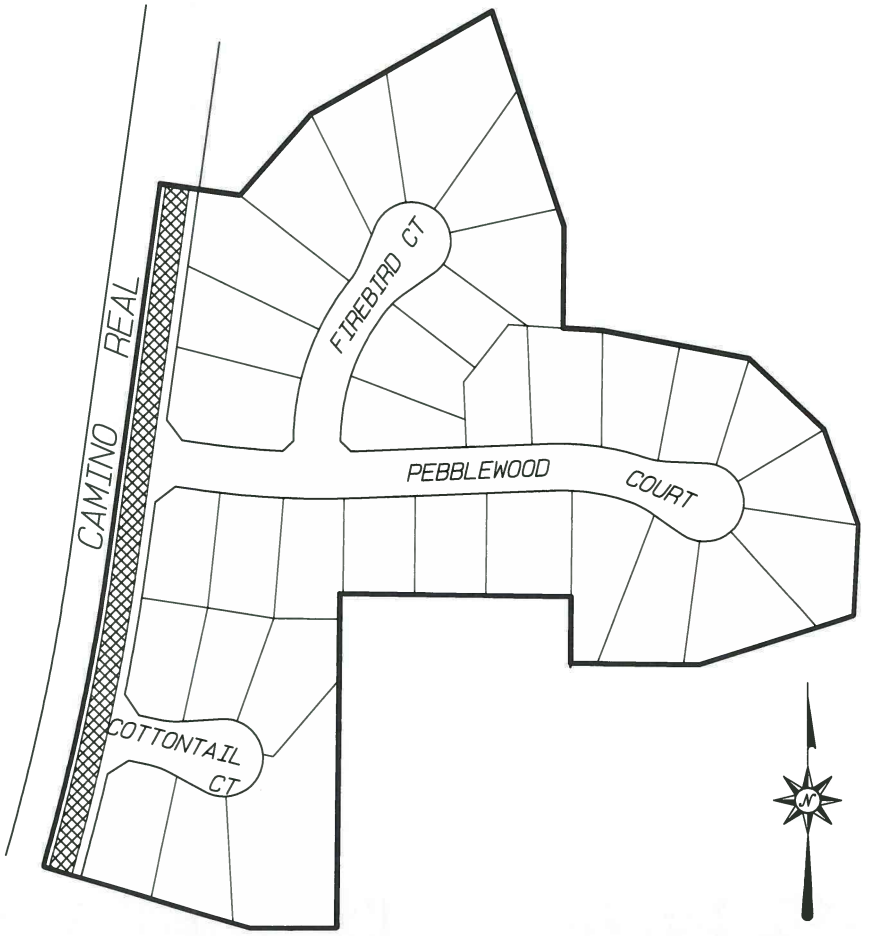


FIGURE 3-10

ALBERT A. WEBB ASSOCIATES ENGINEERING CONSULTANTS

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
ZONE J
ALTA MAR DRIVE AND TYROLITE STREET
31 PARCELS

TRACT NO. 31301

DENOTES 10 FT. WIDTH OF LANDSCAPE AND MAINTAINED PARKWAY.
LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 854 FT.
TOTAL LANDSCAPED AREA IS APPROXIMATELY 0.196 ACRES.
LANDSCAPING CONSISTS OF TREES / SHRUBS / GROUND COVER
AND IS IRRIGATED.

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.

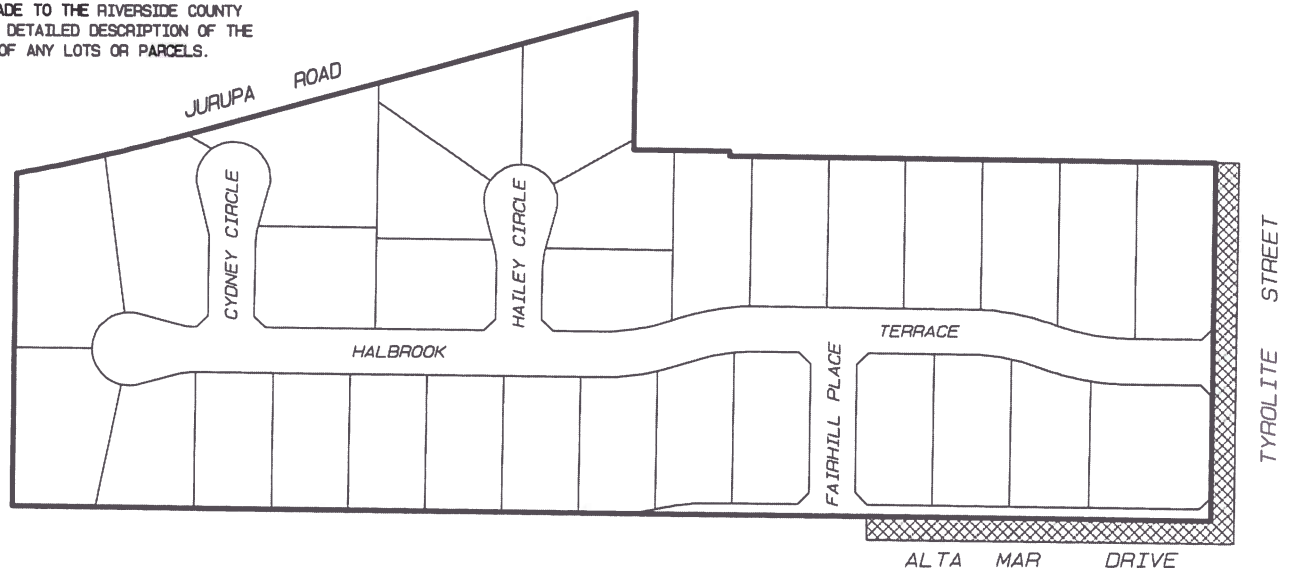


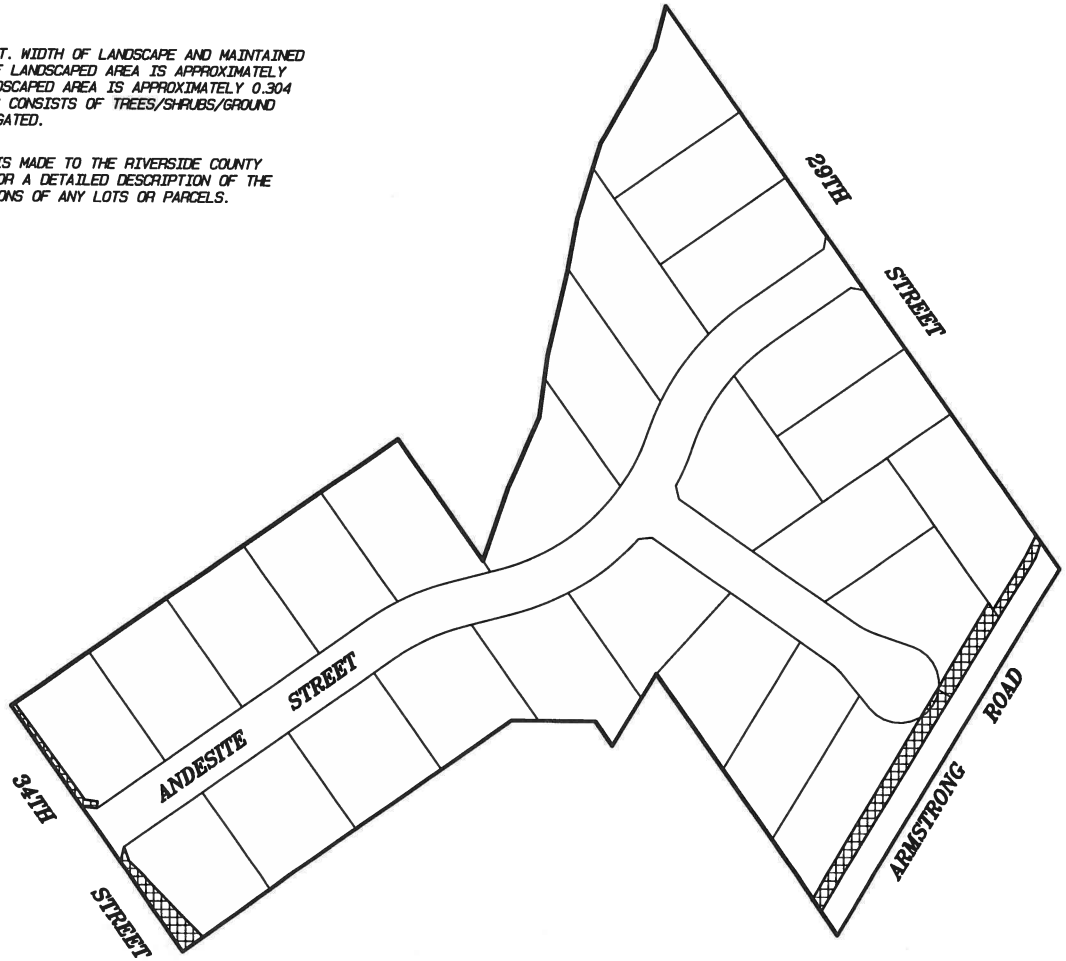
FIGURE 3-11

ALBERT A. WEBB ASSOCIATES
ENGINEERING CONSULTANTS

LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
ZONE K
ARMSTRONG ROAD AND 34TH STREET
26 PARCELS

DENOTES 5 TO 30 FT. WIDTH OF LANDSCAPE AND MAINTAINED PARKWAY. LENGTH OF LANDSCAPED AREA IS APPROXIMATELY 862 FT. TOTAL LANDSCAPED AREA IS APPROXIMATELY 0.304 ACRES. LANDSCAPING CONSISTS OF TREES/SHRUBS/GROUND COVER AND IS IRRIGATED.

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.



TRACT NO. 32124

N

NOT TO SCALE

FIGURE 3-12

ALBERT A WEBB ASSOCIATES

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 this 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 variation in the nature, location, and extent of the improvements being maintained, the Assessment District consists of eleven (11) Zones.

4. Assessment

Special Benefits

The property within the Assessment District will receive direct and special benefit from the maintenance of the landscaping described in Section 1. Maintenance of the parkway landscaping on the streets that provide primary access for each of the Zones will provide an aesthetic benefit which will enhance the property within the Zones. Maintenance of this landscaping will also provide erosion and dust control, resulting in additional special benefit.

General Benefits

The landscaping being maintained and as described in Section 1 is located on streets that provide primary access for each of the Zones and is for the sole benefit and enjoyment of those parcels within the Zones of the Assessment District; therefore, the landscaping being maintained does 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 does not contain publicly owned parcels.

Allocation of Special Benefit Assessment

The total maximum special benefit assessment for Fiscal Year 2026-27 is $101,678.49 and the total actual benefit assessment for Fiscal Year 2026-27 is $100,323.32 (Table 2-1). The actual estimated assessments will be allocated to Zones for which the special benefit assessment is lower than the maximum special benefit assessment. For Zones for which the actual estimated assessment is higher than the maximum special benefit assessment, only the maximum special benefit assessment will be allocated. The special benefit assessment will be allocated to parcels within the Assessment District on a unit of benefit (UOB) basis. Each single-family residential parcel within each Zone will receive a similar benefit; accordingly, each developed single-family residential lot within each Zone has been assessed on the basis of one (1) UOB. Non-residential parcels will be assessed at the rate of one (1) UOB per acre, or one (1) UOB for each fraction of an acre thereof.

Final applied Assessment amounts must be rounded down to the nearest even number, per instructions from the Riverside County Treasurer-Tax Collector.

Zone A

The maintenance and servicing of landscaping within Zone A enhances all of the parcels within that 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 unit of benefit (UOB). There are 100 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2026-27 is $102.34. The estimated total cost for Fiscal Year 2026-27 is $10,569.00; however, only $10,234.00 (established by multiplying the rounded-down maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $102.34 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 within Zone B enhances all of the parcels within that 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 unit of benefit (UOB). There are 65 UOBs in the Zone. The maximum assessment per UOB for Fiscal Year 2026-27 is $108.98. The estimated total cost for Fiscal Year 2026-27 is $10,072.00; however, only $7,083.70 (established by multiplying the rounded-down maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $108.98 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-2) on file in the office of the Services District Secretary and made a part hereof.

Zone C

The maintenance and servicing of landscaping within Zone C enhances all of the parcels within that 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 unit of benefit (UOB). There are 29 UOBs in the Zone. The maximum assessment per UOB for Fiscal Year 2026-27 is $358.39, making the total maximum assessment for the Zone $10,393.31. The estimated cost for Fiscal Year 2026-27 is $12,475.50; however, only $10,393.02 (established by multiplying the rounded-down maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $358.38 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 within Zone D enhances all of the parcels within that 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 unit of benefit (UOB). There are 286 UOBs in the Zone. The maximum assessment for Fiscal Year 2026-27 is $58.05 per UOB, making the total maximum assessment for the Zone $16,602.30 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated cost for Fiscal Year 2026-27 is $12,709.00 and the contribution to the Reserve Fund is $2,541.80 for a total estimated cost of $15,250.80. When divided by the number of UOBs in the Zone and rounded down, the proposed assessment rate for Fiscal Year 2026-27 is $53.32, which is less than the maximum assessment rate 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.

Zone E

The maintenance and servicing of landscaping within Zone E enhances all of the parcels within that 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 unit of benefit (UOB). There are 23 UOBs in the Zone. The maximum assessment for Fiscal Year 2026-27 is $358.41 per UOB, making the total maximum assessment for the Zone $8,243.43 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated cost for Fiscal Year 2026-27 is $12,146.50; however, only $8,243.20 (established by multiplying the rounded-down maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $358.40 per UOB. The

assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-5) on file in the office of the Services District Secretary and made a part hereof.

Zone F

The maintenance and servicing of landscaping within Zone F enhances all of the parcels within that 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 unit of benefit (UOB). There are 83 UOBs in the Zone. The maximum assessment for Fiscal Year 2026-27 is $187.31 per UOB, making the total maximum assessment for the Zone $15,546.73 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated cost for Fiscal Year 2026-27 is $13,510.00 and the contribution to the Reserve Fund is $2,036.73 for a total estimated cost of $15,546.73. When divided by the number of UOBs in the Zone and rounded down, the proposed assessment rate for Fiscal Year 2026-27 is $187.30 per UOB, which is less than the maximum assessment rate per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-6) on file in the office of the Services District Secretary and made a part hereof.

Zone G

The maintenance and servicing of landscaping within Zone G enhances all of the parcels within that 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 unit of benefit (UOB). There are 26 UOBs in the Zone. The maximum assessment for Fiscal Year 2026-27 is $358.41 per UOB, making the total maximum assessment for the Zone $9,318.66 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated cost for Fiscal Year 2026-27 is $12,290.50; however, only $9,318.40 (established by multiplying the rounded-down maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $358.40 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-7) on file in the office of the Services District Secretary and made a part hereof.

Zone H

The maintenance and servicing of landscaping within Zone H enhances all of the parcels within that 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 unit of benefit (UOB). There are 14 UOBs in the Zone. The maximum assessment for Fiscal Year 2026-27 is $578.57 per UOB. The estimated cost for Fiscal Year 2026-27 is $10,955.50; however, only $8,099.84 (established by multiplying the rounded-down maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $578.56 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-8) on file in the office of the Services District Secretary and made a part hereof.

Zone I

The maintenance and servicing of landscaping within Zone I enhances all of the parcels within that 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 unit of benefit (UOB). There are 33 UOBs in the Zone. The maximum assessment for Fiscal Year 2026-27 is $198.61 per UOB. The estimated total cost for Fiscal Year 2026-

27 is $11,933.00; however, only $6,553.80 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $198.60 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-9) on file in the office of the Services District Secretary and made a part hereof.

Zone J

The maintenance and servicing of landscaping within Zone J enhances all of the parcels within that 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 unit of benefit (UOB). There are 31 UOBs in the Zone. The maximum assessment for Fiscal Year 2026-27 is $309.75 per UOB, making the total maximum assessment for the Zone $9,602.25 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated cost for Fiscal Year 2026-27 is $8,462.00 and the contribution to the Reserve Fund is $1,140.25 for a total estimated cost of $9,602.25. The proposed assessment rate for Fiscal Year 2026-27 is the rounded-down maximum assessment rate of $309.74 per UOB. The assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (Table 4-10) on file in the office of the Services District Secretary and made a part hereof.

Zone K

Zone K was annexed to Landscape Maintenance District No. 98-1 in anticipation that the landscaping associated with the Zone would be maintained by JCSD. Subsequently, it was determined that JCSD will not be maintaining the landscaping associated within this Zone as the parcels within Zone K were included in a Community Facilities District of the City of Jurupa Valley for the maintenance of landscaping. Thus, Zone K will not be assessed going forward.

Annual Escalation

The maximum annual assessment rate per UOB for each Zone shall increase by 2% per year to pay for future increases in the cost to maintain the landscape improvements.

The maximum assessment rate per UOB for Fiscal Year 2026-27 increased by 2% for Zones A, B, C, D, E, F, G, H, I, J, and K, as per the assessment methodology approved by the Proposition 218 ballot assessment proceedings in 1998 for Zones A, B, and D, in 2000 for Zone E, in 2001 for Zones C and F, in 2002 for Zone G, in 2004 for Zone H, in 2005 for Zones I and J, and in 2006 for Zone K, pursuant to direction from the Services District.

Duration

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

TABLE 4-1
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE A

PIN	UOB	ASSESSMENT
173-191-001	1	$102.34
173-191-002	1	$102.34
173-191-003	1	$102.34
173-191-004	1	$102.34
173-191-005	1	$102.34
173-191-006	1	$102.34
173-191-007	1	$102.34
173-191-008	1	$102.34
173-191-009	1	$102.34
173-191-010	1	$102.34
173-191-011	1	$102.34
173-192-001	1	$102.34
173-192-002	1	$102.34
173-192-003	1	$102.34
173-192-004	1	$102.34
173-192-005	1	$102.34
173-192-006	1	$102.34
173-192-007	1	$102.34
173-192-008	1	$102.34
173-192-009	1	$102.34
173-192-010	1	$102.34
173-192-011	1	$102.34
173-192-012	1	$102.34
173-192-013	1	$102.34
173-192-014	1	$102.34
173-192-015	1	$102.34
173-192-016	1	$102.34
173-192-017	1	$102.34
173-192-018	1	$102.34
173-192-019	1	$102.34
173-192-020	1	$102.34
173-192-021	1	$102.34
173-192-022	1	$102.34
173-192-023	1	$102.34
173-192-024	1	$102.34
173-192-025	1	$102.34
173-192-026	1	$102.34
173-192-027	1	$102.34
173-192-028	1	$102.34
173-192-029	1	$102.34
173-192-030	1	$102.34
173-192-031	1	$102.34
173-192-032	1	$102.34
173-192-033	1	$102.34
173-192-034	1	$102.34
173-193-001	1	$102.34
173-193-002	1	$102.34
173-193-003	1	$102.34

TABLE 4-1
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE A

PIN	UOB	ASSESSMENT
173-193-004	1	$102.34
173-193-005	1	$102.34
173-193-006	1	$102.34
173-193-007	1	$102.34
173-193-008	1	$102.34
173-193-009	1	$102.34
173-193-010	1	$102.34
173-193-011	1	$102.34
173-193-012	1	$102.34
173-193-013	1	$102.34
173-193-014	1	$102.34
173-194-001	1	$102.34
173-194-002	1	$102.34
173-194-003	1	$102.34
173-194-004	1	$102.34
173-194-005	1	$102.34
173-194-006	1	$102.34
173-194-007	1	$102.34
173-194-008	1	$102.34
173-194-009	1	$102.34
173-201-001	1	$102.34
173-201-002	1	$102.34
173-201-003	1	$102.34
173-201-004	1	$102.34
173-201-005	1	$102.34
173-201-006	1	$102.34
173-201-007	1	$102.34
173-201-008	1	$102.34
173-201-009	1	$102.34
173-202-001	1	$102.34
173-202-002	1	$102.34
173-202-003	1	$102.34
173-202-004	1	$102.34
173-202-005	1	$102.34
173-202-006	1	$102.34
173-202-007	1	$102.34
173-202-008	1	$102.34
173-202-009	1	$102.34
173-202-010	1	$102.34
173-202-011	1	$102.34
173-202-012	1	$102.34
173-203-001	1	$102.34
173-203-002	1	$102.34
173-203-003	1	$102.34
173-203-004	1	$102.34
173-203-005	1	$102.34
173-203-006	1	$102.34
173-203-007	1	$102.34

TABLE 4-1
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE A

	PIN	UOB	ASSESSMENT
	173-203-008	1	$102.34
	173-203-009	1	$102.34
	173-203-010	1	$102.34
	173-203-011	1	$102.34
Totals	100 Lots	100	$10,234.00

TABLE 4-2
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE B

PIN	UOB	ASSESSMENT
170-371-001	1	$108.98
170-371-002	1	$108.98
170-371-003	1	$108.98
170-371-004	1	$108.98
170-371-005	1	$108.98
170-371-006	1	$108.98
170-371-007	1	$108.98
170-371-008	1	$108.98
170-371-009	1	$108.98
170-371-010	1	$108.98
170-371-011	1	$108.98
170-371-012	1	$108.98
170-371-013	1	$108.98
170-371-014	1	$108.98
170-371-015	1	$108.98
170-371-016	1	$108.98
170-371-017	1	$108.98
170-371-018	1	$108.98
170-371-019	1	$108.98
170-371-020	1	$108.98
170-371-021	1	$108.98
170-371-022	1	$108.98
170-371-023	1	$108.98
170-371-024	1	$108.98
170-371-025	1	$108.98
170-371-026	1	$108.98
170-371-027	1	$108.98
170-371-028	1	$108.98
170-371-029	1	$108.98
170-371-030	1	$108.98
170-371-031	1	$108.98
170-371-032	1	$108.98
170-371-033	1	$108.98
170-371-034	1	$108.98
170-371-035	1	$108.98
170-371-036	1	$108.98
170-371-037	1	$108.98
170-371-038	1	$108.98
170-371-039	1	$108.98
170-371-040	1	$108.98
170-371-041	1	$108.98
170-371-042	1	$108.98
170-371-043	1	$108.98
170-371-044	1	$108.98
170-371-045	1	$108.98
170-371-046	1	$108.98
170-371-047	1	$108.98
170-372-001	1	$108.98

TABLE 4-2
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE B

	PIN	UOB	ASSESSMENT
	170-372-002	1	$108.98
	170-372-003	1	$108.98
	170-372-004	1	$108.98
	170-372-005	1	$108.98
	170-372-006	1	$108.98
	170-372-007	1	$108.98
	170-372-008	1	$108.98
	170-372-009	1	$108.98
	170-372-010	1	$108.98
	170-372-011	1	$108.98
	170-372-012	1	$108.98
	170-372-013	1	$108.98
	170-372-014	1	$108.98
	170-372-015	1	$108.98
	170-372-016	1	$108.98
	170-372-017	1	$108.98
	170-372-018	1	$108.98
Totals	65 Lots	65	$7,083.70

TABLE 4-3
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE C

	PIN	UOB	ASSESSMENT
	183-473-001	1	$358.38
	183-473-002	1	$358.38
	183-473-003	1	$358.38
	183-473-004	1	$358.38
	183-473-005	1	$358.38
	183-473-006	1	$358.38
	183-473-007	1	$358.38
	183-473-008	1	$358.38
	183-473-009	1	$358.38
	183-473-010	1	$358.38
	183-473-011	1	$358.38
	183-473-012	1	$358.38
	183-473-013	1	$358.38
	183-473-014	1	$358.38
	183-473-015	1	$358.38
	183-473-016	1	$358.38
	183-473-017	1	$358.38
	183-473-018	1	$358.38
	183-473-019	1	$358.38
	183-473-020	1	$358.38
	183-473-021	1	$358.38
	183-473-022	1	$358.38
	183-473-023	1	$358.38
	183-473-024	1	$358.38
	183-473-025	1	$358.38
	183-473-026	1	$358.38
	183-473-027	1	$358.38
	183-473-028	1	$358.38
	183-473-029	1	$358.38
Totals	29 Lots	29	$10,393.02

TABLE 4-4
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE D

PIN	UOB	ASSESSMENT
166-530-001	1	$53.32
166-530-002	1	$53.32
166-530-003	1	$53.32
166-530-004	1	$53.32
166-530-005	1	$53.32
166-530-006	1	$53.32
166-530-007	1	$53.32
166-530-008	1	$53.32
166-530-009	1	$53.32
166-530-010	1	$53.32
166-530-011	1	$53.32
166-530-012	1	$53.32
166-530-013	1	$53.32
166-530-014	1	$53.32
166-530-015	1	$53.32
166-530-016	1	$53.32
166-530-017	1	$53.32
166-530-018	1	$53.32
166-530-019	1	$53.32
166-530-020	1	$53.32
166-530-021	1	$53.32
166-530-022	1	$53.32
166-530-023	1	$53.32
166-530-024	1	$53.32
166-530-025	1	$53.32
166-530-026	1	$53.32
166-530-027	1	$53.32
166-530-028	1	$53.32
166-530-029	1	$53.32
166-530-030	1	$53.32
166-530-031	1	$53.32
166-530-032	1	$53.32
166-530-033	1	$53.32
166-530-034	1	$53.32
166-530-035	1	$53.32
166-530-036	1	$53.32
183-361-001	1	$53.32
183-361-002	1	$53.32
183-361-003	1	$53.32
183-361-004	1	$53.32
183-361-005	1	$53.32
183-361-006	1	$53.32
183-361-007	1	$53.32
183-361-008	1	$53.32
183-361-009	1	$53.32
183-361-010	1	$53.32
183-361-011	1	$53.32
183-361-012	1	$53.32
183-361-013	1	$53.32
183-361-014	1	$53.32

TABLE 4-4
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE D

PIN	UOB	ASSESSMENT
183-361-015	1	$53.32
183-361-016	1	$53.32
183-361-017	1	$53.32
183-361-018	1	$53.32
183-361-019	1	$53.32
183-361-020	1	$53.32
183-361-021	1	$53.32
183-361-022	1	$53.32
183-361-023	1	$53.32
183-361-024	1	$53.32
183-362-001	1	$53.32
183-362-002	1	$53.32
183-362-003	1	$53.32
183-362-004	1	$53.32
183-362-005	1	$53.32
183-362-006	1	$53.32
183-362-007	1	$53.32
183-362-008	1	$53.32
183-362-009	1	$53.32
183-362-010	1	$53.32
183-362-011	1	$53.32
183-362-012	1	$53.32
183-362-013	1	$53.32
183-362-014	1	$53.32
183-363-001	1	$53.32
183-363-002	1	$53.32
183-363-003	1	$53.32
183-363-004	1	$53.32
183-363-005	1	$53.32
183-363-006	1	$53.32
183-363-007	1	$53.32
183-363-008	1	$53.32
183-363-009	1	$53.32
183-363-010	1	$53.32
183-363-011	1	$53.32
183-363-012	1	$53.32
183-363-013	1	$53.32
183-363-014	1	$53.32
183-363-015	1	$53.32
183-363-016	1	$53.32
183-363-017	1	$53.32
183-364-001	1	$53.32
183-364-002	1	$53.32
183-364-003	1	$53.32
183-364-004	1	$53.32
183-364-005	1	$53.32
183-364-006	1	$53.32
183-364-007	1	$53.32
183-364-008	1	$53.32
183-364-009	1	$53.32

TABLE 4-4
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE D

PIN	UOB	ASSESSMENT
183-364-010	1	$53.32
183-364-011	1	$53.32
183-364-012	1	$53.32
183-364-013	1	$53.32
183-364-014	1	$53.32
183-364-015	1	$53.32
183-364-016	1	$53.32
183-364-017	1	$53.32
183-365-001	1	$53.32
183-365-002	1	$53.32
183-365-003	1	$53.32
183-365-004	1	$53.32
183-365-005	1	$53.32
183-365-006	1	$53.32
183-365-007	1	$53.32
183-365-008	1	$53.32
183-365-009	1	$53.32
183-371-001	1	$53.32
183-371-002	1	$53.32
183-371-003	1	$53.32
183-372-001	1	$53.32
183-372-002	1	$53.32
183-373-001	1	$53.32
183-373-002	1	$53.32
183-373-003	1	$53.32
183-373-004	1	$53.32
183-373-005	1	$53.32
183-373-006	1	$53.32
183-373-007	1	$53.32
183-373-008	1	$53.32
183-373-009	1	$53.32
183-373-010	1	$53.32
183-373-011	1	$53.32
183-373-012	1	$53.32
183-373-013	1	$53.32
183-373-014	1	$53.32
183-373-015	1	$53.32
183-373-016	1	$53.32
183-373-017	1	$53.32
183-373-018	1	$53.32
183-373-019	1	$53.32
183-373-020	1	$53.32
183-374-001	1	$53.32
183-374-002	1	$53.32
183-374-003	1	$53.32
183-374-004	1	$53.32
183-375-001	1	$53.32
183-375-002	1	$53.32
183-375-003	1	$53.32
183-375-004	1	$53.32

TABLE 4-4
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE D

PIN	UOB	ASSESSMENT
183-375-005	1	$53.32
183-375-006	1	$53.32
183-375-007	1	$53.32
183-375-008	1	$53.32
183-376-001	1	$53.32
183-376-002	1	$53.32
183-376-003	1	$53.32
183-376-004	1	$53.32
183-376-005	1	$53.32
183-376-006	1	$53.32
183-377-001	1	$53.32
183-377-002	1	$53.32
183-377-003	1	$53.32
183-377-004	1	$53.32
183-377-005	1	$53.32
183-377-006	1	$53.32
183-381-001	1	$53.32
183-381-002	1	$53.32
183-381-003	1	$53.32
183-381-004	1	$53.32
183-381-005	1	$53.32
183-381-006	1	$53.32
183-381-007	1	$53.32
183-381-008	1	$53.32
183-381-009	1	$53.32
183-381-010	1	$53.32
183-381-011	1	$53.32
183-381-012	1	$53.32
183-381-013	1	$53.32
183-381-014	1	$53.32
183-382-001	1	$53.32
183-382-002	1	$53.32
183-382-003	1	$53.32
183-382-004	1	$53.32
183-382-005	1	$53.32
183-382-006	1	$53.32
183-382-007	1	$53.32
183-382-008	1	$53.32
183-382-009	1	$53.32
183-382-010	1	$53.32
183-382-011	1	$53.32
183-382-012	1	$53.32
183-382-013	1	$53.32
183-382-014	1	$53.32
183-382-015	1	$53.32
183-382-016	1	$53.32
183-382-017	1	$53.32
183-382-018	1	$53.32
183-382-019	1	$53.32
183-382-020	1	$53.32

TABLE 4-4
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE D

PIN	UOB	ASSESSMENT
183-382-021	1	$53.32
183-382-022	1	$53.32
183-382-023	1	$53.32
183-382-024	1	$53.32
183-382-025	1	$53.32
183-382-026	1	$53.32
183-383-001	1	$53.32
183-383-002	1	$53.32
183-383-003	1	$53.32
183-383-004	1	$53.32
183-383-005	1	$53.32
183-383-006	1	$53.32
183-383-007	1	$53.32
183-383-008	1	$53.32
183-383-009	1	$53.32
183-383-010	1	$53.32
183-383-011	1	$53.32
183-383-012	1	$53.32
183-383-013	1	$53.32
183-383-014	1	$53.32
183-383-015	1	$53.32
183-383-016	1	$53.32
183-383-017	1	$53.32
183-383-018	1	$53.32
183-383-019	1	$53.32
183-383-020	1	$53.32
183-383-021	1	$53.32
183-383-022	1	$53.32
183-383-023	1	$53.32
183-390-001	1	$53.32
183-390-002	1	$53.32
183-390-003	1	$53.32
183-390-004	1	$53.32
183-390-005	1	$53.32
183-390-006	1	$53.32
183-390-007	1	$53.32
183-390-008	1	$53.32
183-390-009	1	$53.32
183-390-010	1	$53.32
183-390-011	1	$53.32
183-390-012	1	$53.32
183-390-013	1	$53.32
183-390-014	1	$53.32
183-390-015	1	$53.32
183-421-001	1	$53.32
183-421-002	1	$53.32
183-421-003	1	$53.32
183-421-004	1	$53.32
183-421-005	1	$53.32
183-421-006	1	$53.32

TABLE 4-4
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE D

	PIN	UOB	ASSESSMENT
	183-421-007	1	$53.32
	183-421-008	1	$53.32
	183-421-009	1	$53.32
	183-421-010	1	$53.32
	183-421-011	1	$53.32
	183-421-012	1	$53.32
	183-422-001	1	$53.32
	183-422-002	1	$53.32
	183-422-003	1	$53.32
	183-422-004	1	$53.32
	183-422-005	1	$53.32
	183-422-006	1	$53.32
	183-422-007	1	$53.32
	183-422-008	1	$53.32
	183-422-009	1	$53.32
	183-422-010	1	$53.32
	183-422-011	1	$53.32
	183-422-012	1	$53.32
	183-422-013	1	$53.32
	183-422-014	1	$53.32
	183-422-015	1	$53.32
	183-422-016	1	$53.32
	183-422-017	1	$53.32
	183-422-018	1	$53.32
	183-422-019	1	$53.32
	183-422-020	1	$53.32
	183-422-021	1	$53.32
	183-422-022	1	$53.32
	183-422-023	1	$53.32
	183-422-024	1	$53.32
	183-422-025	1	$53.32
	183-422-026	1	$53.32
	183-422-027	1	$53.32
	183-422-028	1	$53.32
	183-422-029	1	$53.32
	183-422-030	1	$53.32
Totals	286 Lots	286	$15,249.52

TABLE 4-5
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE E

	PIN	UOB	ASSESSMENT
	183-471-001	1	$358.40
	183-471-002	1	$358.40
	183-471-003	1	$358.40
	183-471-004	1	$358.40
	183-471-005	1	$358.40
	183-471-006	1	$358.40
	183-471-007	1	$358.40
	183-471-008	1	$358.40
	183-471-009	1	$358.40
	183-471-010	1	$358.40
	183-471-011	1	$358.40
	183-471-012	1	$358.40
	183-472-001	1	$358.40
	183-472-002	1	$358.40
	183-472-003	1	$358.40
	183-472-004	1	$358.40
	183-472-005	1	$358.40
	183-472-006	1	$358.40
	183-472-007	1	$358.40
	183-472-008	1	$358.40
	183-472-009	1	$358.40
	183-472-010	1	$358.40
	183-472-011	1	$358.40
Totals	23 Lots	23	$8,243.20

TABLE 4-6
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE F

PIN	UOB	ASSESSMENT
169-171-001	1	$187.30
169-171-002	1	$187.30
169-171-003	1	$187.30
169-171-004	1	$187.30
169-171-005	1	$187.30
169-171-006	1	$187.30
169-171-007	1	$187.30
169-171-008	1	$187.30
169-171-009	1	$187.30
169-171-010	1	$187.30
169-171-011	1	$187.30
169-171-012	1	$187.30
169-172-001	1	$187.30
169-172-002	1	$187.30
169-172-003	1	$187.30
169-172-004	1	$187.30
169-172-005	1	$187.30
169-172-006	1	$187.30
169-172-007	1	$187.30
169-172-008	1	$187.30
169-172-009	1	$187.30
169-172-010	1	$187.30
169-172-011	1	$187.30
169-172-012	1	$187.30
169-172-013	1	$187.30
169-172-014	1	$187.30
169-172-015	1	$187.30
169-172-016	1	$187.30
169-172-017	1	$187.30
169-172-018	1	$187.30
169-172-019	1	$187.30
169-172-020	1	$187.30
169-172-021	1	$187.30
169-172-022	1	$187.30
169-172-023	1	$187.30
169-172-024	1	$187.30
169-172-025	1	$187.30
169-172-026	1	$187.30
169-172-027	1	$187.30
169-172-028	1	$187.30
169-172-029	1	$187.30
169-172-030	1	$187.30
169-172-031	1	$187.30
169-172-032	1	$187.30
169-172-033	1	$187.30
169-172-034	1	$187.30
169-172-035	1	$187.30
169-172-036	1	$187.30

TABLE 4-6
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE F

	PIN	UOB	ASSESSMENT
	169-172-037	1	$187.30
	169-172-038	1	$187.30
	169-172-039	1	$187.30
	169-172-040	1	$187.30
	169-172-041	1	$187.30
	169-172-042	1	$187.30
	169-172-043	1	$187.30
	169-172-044	1	$187.30
	169-172-045	1	$187.30
	169-172-046	1	$187.30
	169-172-047	1	$187.30
	169-172-048	1	$187.30
	169-172-049	1	$187.30
	169-172-050	1	$187.30
	169-172-051	1	$187.30
	169-172-052	1	$187.30
	169-172-053	1	$187.30
	169-172-054	1	$187.30
	169-172-055	1	$187.30
	169-172-056	1	$187.30
	169-172-057	1	$187.30
	169-172-058	1	$187.30
	169-172-059	1	$187.30
	169-172-060	1	$187.30
	169-172-061	1	$187.30
	169-172-062	1	$187.30
	169-172-063	1	$187.30
	169-172-064	1	$187.30
	169-172-065	1	$187.30
	169-172-066	1	$187.30
	169-172-067	1	$187.30
	169-172-068	1	$187.30
	169-172-069	1	$187.30
	169-172-070	1	$187.30
	169-172-071	1	$187.30
Totals	83 Lots	83	$15,545.90

TABLE 4-7
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE G

	PIN	UOB	ASSESSMENT
	183-491-001	1	$358.40
	183-491-002	1	$358.40
	183-491-003	1	$358.40
	183-491-004	1	$358.40
	183-491-005	1	$358.40
	183-491-006	1	$358.40
	183-491-007	1	$358.40
	183-491-008	1	$358.40
	183-491-009	1	$358.40
	183-491-010	1	$358.40
	183-491-011	1	$358.40
	183-492-001	1	$358.40
	183-492-002	1	$358.40
	183-493-001	1	$358.40
	183-493-002	1	$358.40
	183-493-003	1	$358.40
	183-493-004	1	$358.40
	183-493-005	1	$358.40
	183-493-006	1	$358.40
	183-493-007	1	$358.40
	183-493-008	1	$358.40
	183-493-009	1	$358.40
	183-493-010	1	$358.40
	183-493-011	1	$358.40
	183-493-012	1	$358.40
	183-493-013	1	$358.40
Totals	26 Lots	26	$9,318.40

TABLE 4-8
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE H

	PIN	UOB	ASSESSMENT
	183-471-013	1	$578.56
	183-471-014	1	$578.56
	183-471-015	1	$578.56
	183-471-016	1	$578.56
	183-471-017	1	$578.56
	183-471-018	1	$578.56
	183-471-019	1	$578.56
	183-471-020	1	$578.56
	183-471-021	1	$578.56
	183-472-012	1	$578.56
	183-472-013	1	$578.56
	183-472-014	1	$578.56
	183-472-015	1	$578.56
	183-472-016	1	$578.56
Totals	14 Lots	14	$8,099.84

TABLE 4-9
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE I

	PIN	UOB	ASSESSMENT
	183-430-001	1	$198.60
	183-430-002	1	$198.60
	183-430-003	1	$198.60
	183-430-004	1	$198.60
	183-430-005	1	$198.60
	183-430-006	1	$198.60
	183-430-007	1	$198.60
	183-430-008	1	$198.60
	183-430-009	1	$198.60
	183-430-037	1	$198.60
	183-430-038	1	$198.60
	183-430-034	1	$198.60
	183-430-013	1	$198.60
	183-430-014	1	$198.60
	183-430-015	1	$198.60
	183-430-016	1	$198.60
	183-430-017	1	$198.60
	183-430-018	1	$198.60
	183-430-019	1	$198.60
	183-430-020	1	$198.60
	183-430-021	1	$198.60
	183-430-022	1	$198.60
	183-430-023	1	$198.60
	183-430-024	1	$198.60
	183-430-025	1	$198.60
	183-430-026	1	$198.60
	183-430-027	1	$198.60
	183-430-028	1	$198.60
	183-430-029	1	$198.60
	183-430-030	1	$198.60
	183-430-031	1	$198.60
	183-430-032	1	$198.60
	183-430-033	1	$198.60
Totals	33 Lots	33	$6,553.80

TABLE 4-10
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE J

	PIN	UOB	ASSESSMENT
	166-660-001	1	$309.74
	166-660-002	1	$309.74
	166-660-003	1	$309.74
	166-660-004	1	$309.74
	166-661-001	1	$309.74
	166-661-002	1	$309.74
	166-661-003	1	$309.74
	166-661-004	1	$309.74
	166-661-005	1	$309.74
	166-661-006	1	$309.74
	166-661-007	1	$309.74
	166-661-008	1	$309.74
	166-661-009	1	$309.74
	166-661-010	1	$309.74
	166-661-011	1	$309.74
	166-661-012	1	$309.74
	166-661-013	1	$309.74
	166-661-014	1	$309.74
	166-661-015	1	$309.74
	166-661-016	1	$309.74
	166-661-017	1	$309.74
	166-661-018	1	$309.74
	166-661-019	1	$309.74
	166-661-020	1	$309.74
	166-661-021	1	$309.74
	166-661-022	1	$309.74
	166-661-023	1	$309.74
	166-661-024	1	$309.74
	166-661-025	1	$309.74
	166-661-026	1	$309.74
	166-661-027	1	$309.74
Totals	31 Lots	31	$9,601.94

TABLE 4-11
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 98-1
PRELIMINARY ROLL REPORT, FY 2026-27
GRAND TOTALS

	Lot No.	Assessable UOBs	Charge Per UOB	Total
Zone A	100	100	$102.34	$10,234.00
Zone B	65	65	$108.98	$7,083.70
Zone C	29	29	$358.38	$10,393.02
Zone D	286	286	$53.32	$15,249.52
Zone E	23	23	$358.40	$8,243.20
Zone F	83	83	$187.30	$15,545.90
Zone G	26	26	$358.40	$9,318.40
Zone H	14	14	$578.56	$8,099.84
Zone I	33	33	$198.60	$6,553.80
Zone J	31	31	$309.74	$9,601.94
Grand Totals	690	690		$100,323.32



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