



# TOWN OF APPLE VALLEY

## TOWN COUNCIL STAFF REPORT

---

**To:** Honorable Mayor and Town Council                      **Date:** August 14, 2012

**From:** Orlando Acevedo    **Item No:** 12  
Economic Development Manager

**Subject:** APPLE VALLEY VILLAGE PROPERTY AND BUSINESS  
IMPROVEMENT DISTRICT (“VILLAGE PBID”): TOWN BALLOT, LEVY  
OF ASSESSMENTS AND PUBLIC HEARING ON  
RENEWAL/BOUNDARY MODIFICATION

**T.M. Approval:** \_\_\_\_\_                      **Budgeted Item:**  Yes  No  N/A

---

### RECOMMENDED ACTION:

1. That the Town Council approve the ballot in support of the renewal/boundary modification of the Apple Valley Village Property and Business Improvement District (“Village PBID”), as owner of certain properties located in the proposed PBID, and authorize the Town Manager to sign on behalf of the Town.
2. That the Town Council open the public hearing concerning the renewal/boundary modification of the Village PBID.
3. That the Town Council close the public hearing.
4. That the Town Council recess in order that the Town Clerk may tabulate the ballots for and against the renewal/boundary modification.
5. That the Town Council, if a weighted majority of the ballots are in support of the renewal of the district, adopt Resolution 2012-45 renewing and modifying the boundaries of the Village PBID and levying assessments in the Village PBID for FYs 2012-13 to 2017-18

OR

That the Town Council, if a weighted majority of the ballots are in opposition to the renewal of the district, take no further action.

### SUMMARY:

#### Town Ballot and Levy of Assessments

The Town is the owner of 15 parcels of real property within the existing and proposed Village PBID, including the Public Works Yard, Animal Shelter, and ball fields east of the James Woody Community Center.

The attached ballot requests property owners to sign the ballot (with either a “Yes” or “No” vote) before the public hearing is closed on the establishment of the Village PBID. The Town formerly signed the applicable petitions in favor of placing the proposed renewal/boundary modifications of the Village PBID on the ballot. The cumulative assessment for the Town properties within the Village PBID is \$7,643.17 for FY2012-13; this represents 3.82% of the total Village PBID assessment to be levied.

### **Public Hearing on Renewal/Boundary Modification of the PBID**

On June 12, 2012, the Town Council adopted a Resolution of Intention (Resolution No. 2012-27) to renew and modify the boundaries of the Village PBID and levy and collect assessments therein, and to hold a public hearing on August 14, 2012. The resolution was adopted pursuant to the requirements of Section 36600 et. seq. of the California Streets and Highways code, also known as the Property and Business Improvement District (“PBID”) Law of 1994. Also pursuant to PBID law, the Town Clerk mailed a ballot and informational packet for the renewal and boundary modification of the Village PBID to the property owners within the proposed renewed district boundaries.

At the August 14 public hearing, the Town Council will receive public testimony on the renewal of the PBID and the proposed assessments. The Town Clerk will open and count the ballots received at the conclusion of the public hearing. In order for the district to be renewed, a weighted majority of ballots received must be in favor of the PBID renewal. Assuming that a weighted majority of the vote supports the renewal, the Town Council may renew and modify the boundaries of the Village PBID by adopting a resolution.

### **Assessment Collection and Disbursement Process**

The Village PBID assessments are collected by the County with the annual property tax billing. The first assessment installment of the renewal period will be due to the County by December 10, 2012 and the second by April 10, 2013. The first year assessments collected by the County will be transferred back to the Town in January and May 2013. The Town then either spends the assessment dollars directly for specified PBID programs (i.e. Highway 18 Median Landscape Project; supplemental County Sheriff services) or remits them, as applicable, to the Village PBID Association (“Association”) to pay for and manage other related programs and improvements (i.e. marketing/promotions, administration). An annual budget report and financial review are required of the Association.

The term of the Village PBID is five (5) fiscal/tax years (calendar operating years), after which a new petition and ballot procedure must be carried out to renew the Village PBID again.

### **Management District Plan (“Plan”) and Budget**

The proposed Village PBID property assessments will be reduced approximately 40 percent from the previous annual assessment rates. The Village PBID boundaries include parcels along both sides of Highway 18 between just west of Navajo to just east of Central and surrounding commercial properties extending in part to Esaws on the north and Ottawa on the south. *Please see the map included at the end of the attached Plan.*

The adopted five-year Plan and FY 2012-13 Budget include the following activities and improvements:

- **Supplemental Public Security:** May include additional sheriff patrolling and security seminars for property/business owners. Annual budget: \$30,000
- **Marketing and Promotions:** May include print, TV, radio, mail advertising, website design and maintenance. \$50,000
- **Streetscape Beautification/Image Enhancement:** May include decorative streetlamps, Highway 18 drainage and parking improvements, themed and holiday banners. \$75,000
- **Special Projects/Programs:** May include continuation of the property rehabilitation rebate program, ARGP, etc., as warranted and appropriate. \$25,000
- **Management/Operations:** May include professional services (i.e. legal, marketing, accounting), insurance, postage, phone, etc., reserves for unforeseen expenses. \$20,000

#### **BACKGROUND:**

PBIDs have been successfully used in over 200 commercial districts throughout the state to increase sales, attract new tenants, increase occupancies and stabilize property values. With similar intent, the Village PBID was approved for a five-year period by the Town Council in 2007 in an effort to revitalize the Village Business District.

During that period, the Village PBID has successfully funded or assisted in the funding of several notable projects, including the Highway 18 median landscape project (completion east to Central expected later this year), enhanced public safety services, installation of streetlamp banners, kiosk business directory signs, a storefront and property rehabilitation rebate program, a periodic newsletter, a direct mail ad campaign, and additional marketing and advertising activities.

Unless the Village PBID is renewed, however, FY2011-12 will have been the final year of property assessments. Accordingly, the Association, comprised of Village property owners, expressed its desire to renew the Village PBID for another five-year period. As a result, a PBID Association committee of Village property and business owners has been meeting since 2011 to formulate the details of the PBID renewal. The Committee determined that the Village PBID renewal will be for a five-year period (10 years maximum is permitted by state law for renewals), that the boundaries will be reduced slightly on the west side of Central Road and expanded along both sides of Navajo Road north and south of Highway 18 and that a FY2012-13 budget revenue projection of \$200,000 be set to continue to provide and manage supplemental services and improvements.

On June 12, the Town Council approved the Association's FY2012-13 Budget, which included projected revenues from a successful renewal effort.

Accordingly, staff recommends adoption of the form motion.

**FISCAL IMPACT:**

Assessments levied on fifteen (15) Town-owned properties within the Village PBID, totaling \$7,643.17 for FY2012-13.



**Attachment 1**  
Ballot for Renewal and Boundary Modification  
*of the*  
Apple Valley Village Property and Business Improvement District



*A Better Way of Life*

# Town of Apple Valley

14955 Dale Evans Parkway • Apple Valley, California 92307

June 28, 2012

Dear Apple Valley Village Property Owner:

Between now and August 14, 2012, you have an opportunity to cast a vote to renew the Apple Valley Village Property and Business Improvement District (PBID). If renewed, the PBID would continue to provide and manage supplemental services and improvements for this important business center, including supplemental public safety services, marketing and promotions, additional streetscape beautification/image enhancements, other business related special projects/ programs and District management/operations, all of which benefit businesses and real property in the Village area. To finance these services, an assessment would be levied on properties within the PBID for five years. After that, the PBID could be renewed again by a vote of the Village property owners. The purpose of these programs is to enhance the Village image and security and to attract new businesses and investors.

If you received this notice, our records show that you are eligible to vote because you own one or more parcels of land within the renewed PBID boundaries. Please take the time to review the following documents included in this package:

- A Notice of Public Hearing Regarding Proposed Renewal of the Apple Valley Village PBID and Proposed Levy of Assessment, which provides a detailed explanation of how properties would be assessed.
- Procedure Applicable to the Completion, Return, and Tabulation of Ballots.
- A (green) ballot that states your proposed 2012-13 assessment amount.

You may return your (green) ballot by mail in the enclosed ballot return envelope (remember to add postage) or deliver it in person to the Apple Valley Town Clerk's Office at 14955 Dale Evans Parkway, Apple Valley, CA 92307. To be counted, the Town Clerk must receive your ballot prior to the close of the public input portion of the public hearing on the PBID, which is scheduled to begin on August 14, 2012, at 6:30 p.m. in the Apple Valley Town Council Chambers, 14955 Dale Evans Parkway, Apple Valley.

If you have questions regarding the ballot process or the specifics of the Apple Valley Village PBID establishment, please contact Orlando Acevedo, Economic Development Department, at (760) 240-7000, ext 7920.

Sincerely,

**TOWN OF APPLE VALLEY  
OFFICE OF THE TOWN CLERK**

La Vonda M-Pearson, Town Clerk



**TOWN OF APPLE VALLEY - OFFICIAL ASSESSMENT BALLOT**

Apple Valley Village - Property & Business Improvement District

Being renewed for 5 years pursuant to Section 36600 of the California Streets and Highways Code

1. PLEASE MARK EITHER "YES" OR "NO" BELOW
2. PRINT YOUR NAME AND SIGN AND DATE THE BALLOT
3. PUT THE COMPLETED BALLOT IN THE "BALLOT SECRECY ENVELOPE"
4. PUT THE SECRECY ENVELOPE IN THE ENCLOSED PRE-ADDRESSED RETURN ENVELOPE, ATTACH A 1ST CLASS POSTAGE STAMP AND PLACE IN THE MAIL

-----  
*(PLEASE REFER TO THE PROPOSED 2012-13 ASSESSMENT ON THE BACK OF THIS BALLOT)*

**YES, I APPROVE** of the proposed assessment on the parcel(s) identified on this ballot.

**NO, I DO NOT APPROVE** of the proposed assessment on the parcel(s) identified on this ballot

\_\_\_\_\_ Printed Name

\_\_\_\_\_ Date

\_\_\_\_\_  
Signature of Record Owner or Authorized Representative

*I hereby declare, under penalty of perjury under the laws of the State of California, that I am authorized to submit an assessment ballot on behalf of the parcel(s) identified on this assessment ballot.*

-----

Please return ballot either by mail or in person by **4:00 PM, August 14, 2012** to:

TOWN OF APPLE VALLEY  
OFFICE OF THE TOWN CLERK  
14955 DALE EVANS PARKWAY  
APPLE VALLEY CA 92307

**NOTE: IN ORDER TO BE COUNTED, IF THE TIME DEADLINE SHOWN ABOVE IS NOT MET, THIS ASSESSMENT BALLOT MUST BE PRESENTED TO THE TOWN CLERK IN THE TOWN COUNCIL CHAMBERS PRIOR TO THE CLOSE OF THE PUBLIC INPUT PORTION OF THE PUBLIC HEARING TO RENEW THIS DISTRICT, WHICH IS SCHEDULED TO BEGIN AT 6:30 PM ON TUESDAY AUGUST 14, 2012. IF A MAJORITY OF ASSESSMENT BALLOTS RECEIVED (AS WEIGHTED BY ASSESSMENTS) OPPOSE THE DISTRICT ASSESSMENT, THE DISTRICT WILL NOT BE RENEWED, AND THE ASSESSMENTS WILL NOT BE LEVIED.**



CN	APN	Zone	Owner Name 1	Owner Keyword	SITE 1	SITE 2	Land Sq Ft	Building Sq Ft	"A" Front	"B" Front	2012-13 PBID ASSMT	% TOTAL
150	3087-351-01-0000	B	APPLE VALLEY RECREATION & PARK DIST.	TOWN OF AV			113,692	0	0	330	\$365.60	0.18%
150	3087-351-02-0000	B	APPLE VALLEY RECREATION & PARK DIST	TOWN OF AV			90,780	0	0	0	\$118.01	0.06%
150	3087-351-03-0000	B	APPLE VALLEY RECREATION & PARK DIST	TOWN OF AV			102,366	0	0	165	\$241.98	0.12%
150	3087-351-04-0000	B	APPLE VALLEY RECREATION & PARK DIST	TOWN OF AV			102,366	0	0	165	\$241.98	0.12%
150	3087-351-05-0000	B	APPLE VALLEY RECREATION & PARK DIST	TOWN OF AV			208,217	0	0	330	\$488.48	0.24%
150	3087-351-11-0000	B	APPLE VALLEY RECREATION & PARK DIST	TOWN OF AV			204,295	0	0	330	\$483.38	0.24%
150	3087-382-15-0000	A	TOWN OF APPLE VALLEY	TOWN OF AV	22411	HWY 18	14,165	8,360	75	190	\$1,287.14	0.64%
150	3087-382-16-0000	A	TOWN OF APPLE VALLEY	TOWN OF AV			14,250	0	75	0	\$158.81	0.08%
150	3087-382-17-0000	A	TOWN OF APPLE VALLEY	TOWN OF AV			15,000	0	75	0	\$161.25	0.08%
150	3087-382-19-0000	B	TOWN OF APPLE VALLEY	TOWN OF AV	13643	TONIKAN RD	29,800	7,317	0	100	\$455.96	0.23%
150	3087-382-20-0000	B	TOWN OF APPLE VALLEY	TOWN OF AV	13643	TONIKAN RD	29,003	0	0	97	\$101.72	0.05%
150	3087-382-21-0000	B	TOWN OF APPLE VALLEY	TOWN OF AV	13643	TONIKAN RD	29,000	0	0	97	\$101.72	0.05%
150	3087-391-01-0000	B	TOWN OF APPLE VALLEY	TOWN OF AV	22131	POWHATAN RD	205,168	35,000	0	330	\$2,164.52	1.08%
150	3087-391-02-0000	B	TOWN OF APPLE VALLEY	TOWN OF AV	13391	QUINNAULT RD	33,000	0	0	0	\$42.90	0.02%
150	3087-391-04-0000	B	TOWN OF APPLE VALLEY	TOWN OF AV	13450	NOIMWAKET RD	197,325	11,200	0	660	\$1,229.72	0.61%
			<b>TOWN OF AV Total</b>	<b>TOWN OF AV Total</b>							<b>\$7,643.17</b>	<b>3.82%</b>



**TOWN OF APPLE VALLEY  
APPLE VALLEY VILLAGE PBID RENEWAL  
PROCEDURES APPLICABLE TO THE COMPLETION, RETURN,  
AND TABULATION OF BALLOTS**

**I. Completion of Assessment Ballots**

- **Who may complete a ballot**

An assessment ballot (“ballot”) may be completed by the owner of the parcel to be assessed. As used in these Procedures, the term “owner” includes the owner’s authorized representative. If the owner of the parcel is a partnership, joint tenancy, or tenancy in common, a ballot may be completed by any of the general partners, joint tenants or tenants in common. Except as set forth below, only one ballot may be completed for each parcel.

- **Proportional assessment ballots**

If a parcel has multiple owners, any owner may request a proportional ballot. If the ownership interest of the owner is not shown on the last equalized secured property tax assessment roll, such request must include evidence, satisfactory to the Town, of the owner’s proportional rights in the parcel. The Town will provide the proportional ballot to the owner at the address shown on the assessment roll. Any request for a ballot to be mailed to another location must be made in writing and must include evidence, satisfactory to the Town, of the identity of the person requesting the ballot. Each proportional ballot will be marked to show the date on which the ballot was provided, to identify it as a proportional ballot and to indicate the owner’s proportional rights in the parcel. The Town will keep a record of each proportional ballot provided to an owner.

- **Duplicate ballots**

If the ballot is wrongly marked, torn or defaced, the Town Clerk will provide a duplicate ballot to the owner upon surrender of such ballot. In addition, if a ballot is lost, destroyed or never received, the Town Clerk will provide a duplicate ballot to the owner upon receipt of a statement, signed under penalty of perjury, that the owner has either failed to receive, lost, or destroyed his or her original ballot. The written request for a duplicate ballot shall be delivered to the Town Clerk’s Office at 14955 Dale Evans Parkway, Apple Valley, California, 92307, or at the public hearing on the proposed assessment. The duplicate ballot will be marked to show the date on which the ballot was provided and to identify it as a duplicate ballot.

To complete a ballot, the owner of the parcel must (1) stamp or mark the appropriate box supporting or opposing the proposed assessment, and (2) sign, under penalty of perjury, the statement on the ballot that the person completing the ballot is authorized to submit a ballot on behalf of the parcel(s) identified on the ballot. Only one box may be stamped or marked on each ballot. Ballots must be completed in ink.

- Only assessment ballots provided by the Town will be accepted

The Town Clerk will only accept ballots mailed or otherwise provided to owners by the Town. Photocopies, faxes, and other forms of the ballots will not be accepted.

## **II Return of Assessment Ballots**

- **Who may return ballots**

A ballot may be returned by the owner of the parcel or by anyone authorized by the owner to return the ballot.

- **Where to return ballots**

Ballots may be mailed to the address indicated on the ballot. Ballots may also be delivered in person to the Town Clerk's Office at 14955 Dale Evans Parkway, Apple Valley, California, 92307, or at the public hearing on the proposed assessment.

- **When to return ballots**

All returned ballots must be received by the Town Clerk prior to the time the Town Council closes the public input portion of the public hearing on the proposed assessment. The public input portion of the public hearing may be continued from time to time. The Town Clerk will stamp on each ballot outer envelope, the date of its receipt.

To ensure that mailed ballots are received by the Town Clerk prior to the conclusion of the public input portion of the public hearing, mailed ballots must be received by the Town Clerk prior to that time. Ballots received on the date scheduled for the public hearing will only be counted if the ballots are received by the Town Clerk prior to the conclusion of the public input portion of the public hearing. The Town makes no representation as to whether the public input portion of the public hearing will be concluded on the date scheduled for commencement of the public hearing or continued to a later date.

- **Withdrawal of assessment ballots**

After returning a ballot to the Town, the person who signed the ballot may withdraw the ballot by submitting a written request to the Town Clerk directing the Town Clerk to withdraw the ballot. Such request must be received by the Town Clerk prior to the close of the public input portion of the public hearing on the proposed assessment. If any ballot has been withdrawn, the person withdrawing the ballot may request a duplicate ballot. The Town Clerk will retain all withdrawn ballots and will indicate on the face of such ballots that they have been withdrawn.

### III. Tabulation of Assessment Ballots

- **Which assessment ballots will be counted**

Only ballots which are completed and returned in compliance with these procedures will be counted. Ballots received by the Town Clerk after the close of the public input portion of the public hearing on the proposed assessment will not be counted. Ballots which are not signed by the owner will not be counted. Ballots with no boxes marked, or with more than one box marked, will not be counted. Ballots marked in pencil will not be counted. Ballots withdrawn in accordance with these procedures will not be counted.

The Town Clerk will keep a record of each proportional or duplicate ballot provided to an owner and will verify, prior to counting any duplicate ballot, that only one ballot has been returned for the parcel (or for the owner in the case of proportional ballots). If a non-duplicate ballot has been returned, the Town will count the non-duplicate ballot and void all duplicate ballots. If only duplicate ballots have been returned, the Town will count the earliest provided duplicate ballot and void the later provided duplicate ballots. If an owner returns both a non-proportional ballot and a proportional ballot, the Town will count the proportional ballot and void the non-proportional ballot.

- **When and where assessment ballots will be tabulated**

The final tabulation of ballots will be performed at the end of the public hearing following the close of the public input portion of the hearing. The public hearing may be continued from time to time for the purpose of tabulating ballots.

- **How assessment ballots will be tabulated**

The Town may presort and determine the proportionate weight of the returned ballots prior to tabulating the ballots. Ballots may be counted by hand, by computer or by any other tabulating device.

Ballots will be weighted according to the proportional financial obligation of the affected property; provided, however, that proportional ballots shall be weighted in accordance with the respective ownership interests of each proportional ballot submitted. If one or more proportional ballots are returned for a parcel and a non-proportional ballot is returned for the parcel, the non-proportional ballot will either be disregarded (if the same owner has returned a proportional ballot) or treated as a proportional ballot (if the same owner has not returned a proportional ballot).

- **Who will tabulate assessment ballots**

Ballots will be tabulated by the Town Clerk and other non-biased designees.

- **Results of tabulation**

The results of the tabulation will be announced following the completion of the tabulation and entered in the minutes of the Town Council's meeting. If ballots submitted in opposition to the proposed assessment exceed the ballots submitted in favor of the proposed assessment (as tabulated above), the assessment will not be imposed.

**IV. Resolution of Disputes**

In the event of a dispute regarding whether the signer of a ballot is the owner of the parcel to which the ballot applies, the Town will make such determination from the last equalized assessment roll and any evidence of ownership submitted to the Town Clerk prior to the conclusion of the public hearing. The Town will be under no duty to obtain or consider any other evidence as to ownership of property and the Town's determination of ownership will be final and conclusive. In the event of a dispute regarding whether the signer of a ballot is authorized to submit a ballot on behalf of the parcel, the Town may rely on the statement on the ballot, signed under penalty of perjury, that the person completing the ballot is authorized to submit a ballot and any evidence submitted to the Town Clerk prior to the conclusion of the public hearing. The Town will be under no duty to obtain or consider any other evidence as to whether the signer of the ballot is authorized to submit a ballot and the Town's determination will be final and conclusive.

**V. General Information**

The ballots will be opened at the conclusion of the public input portion of the public hearing by the Town Clerk or other non-biased designees. Following the public hearing, all returned ballots are public records. For further information regarding the ballot process or the proposed renewed District, contact Orlando Acevedo at the Economic Development Department at Town Hall at 760-240-7000, ext 7920.



TOWN OF APPLE VALLEY  
NOTICE OF PUBLIC HEARING  
REGARDING PROPOSED BOUNDARY MODIFICATION AND RENEWAL OF  
THE APPLE VALLEY VILLAGE  
PROPERTY AND BUSINESS IMPROVEMENT DISTRICT  
AND PROPOSED LEVY OF ASSESSMENT

The Town Council of the Town of Apple Valley, on June 12, 2012 declared its intention to renew a property and business improvement district ("PBID") designated the "Apple Valley Village PBID (the "District") and to levy and collect an assessment within the District commencing with fiscal year 2012-13 by adopting Resolution #2012-27. The purpose of this district is to continue to provide and manage supplemental services and improvements for this important business center, including supplemental public safety services, marketing and promotions, additional streetscape beautification/image enhancements, other business related special projects/ programs and District management/operations.

NOTICE IS HEREBY GIVEN that the Town Council of the Town of Apple Valley will conduct a public hearing on the renewal of the District and the levy and collection of assessments commencing with fiscal year 2012-13 on August 14th, 2012 at 6:30 p.m. or as soon thereafter as the matter may be heard, to be located in the Town Council Chambers located at 14955 Dale Evans Parkway, Apple Valley, California 92307.

Renewal of the District was requested by a written petition of property owners within Apple Valley Village and may only be renewed if approved by property owners through the ballot process described below. Any funds collected via the District may only be used for the proposed improvements and activities within the District. The mailing of this notice by the Town in no way changes the structure or purpose of the proposed District, as described in the petition submitted to the Town.

The proposed renewed District has a duration of five (5) years. The total amount of the proposed assessment for the entire assessment district for fiscal year 2012-13 is approximately \$200,000.

The annual assessment for each parcel is calculated based on the size of the parcel, plus, the size of any buildings on the parcel, plus, the amount of street frontage. The District has two benefit zones – Zone A which includes all parcels fronting on Highway 18, Central Rd. north of Highway 18 and Navajo Rd. and Zone B which includes all other parcels not included in Zone A. The assessment fee rates for fiscal year 2012-13 of the District are as follows:

ZONE A (Parcels w/ Hwy 18, Yucca Loma, Navajo and Central n/o Hwy 18 frontages)

- A. \$.00325 per square foot of land, plus
- B. \$.12 per square foot of building, plus
- C. \$1.50 per linear foot of Hwy 18, Yucca Loma, Navajo, Central n/o Hwy 18 street frontage, plus
- D. \$.66 per linear foot of all other street frontages

ZONE B (All other parcels in District)

- A. \$0.0013 per square foot of land, plus
- B. \$0.048 per square foot of building, plus
- C. \$0.66 per linear foot of street frontage.

Note: Assessment rates may be subject to an annual increase of up to 5% per year on approval of the Property Owners' Association Board of Directors. Residential uses in either Zone are exempt from the building area portion of the assessment fee.

Additional information on the proposed renewed District, including the boundaries is included in the Management District Plan, which is on file at the Town Clerk's office and available to the public for review during normal business hours and which can be obtained by contacting the Town Clerk's office at 760-240-7000.

To complete the attached ballot, mark the box indicating whether you are in favor of or oppose the proposed assessment, and sign the statement certifying you are authorized to submit a ballot on behalf of the parcel(s) identified on the ballot. If your ballot is lost or damaged, or if you never received a ballot, duplicate ballots will be available at the Town Clerk's Office at 14955 Dale Evans Parkway, Apple Valley, California, 92307, and at the public hearing. (See the enclosed Procedures for the process to obtain a duplicate ballot.)

Ballots may be mailed in the enclosed self-addressed envelope to the Town Clerk at Apple Valley Town Hall, 14955 Dale Evans Parkway, Apple Valley, California, 92307. Please remember to add postage. Ballots may also be delivered in person to the Town Clerk's office at Town Hall or at the public hearing on the District. To ensure that your ballot is counted, the Town Clerk must receive it prior to the close of the public input portion of the public hearing on the District, which is scheduled to begin on August 14, 2012, at 6:30 p.m.

Ballots will remain sealed until tabulated following the close of the public input section of the public hearing on the District. Proceedings to renew the District will be abandoned if a majority protest exists at the conclusion of the public hearing. A majority protest exists if ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. Ballots shall be weighted according to the proposed assessment against the property, or, in some cases, by the share of the proposed assessment proportional to the protesting owner's interest in the property.

Enclosed are the Town's Procedures Applicable to the Completion, Return and Tabulation of Ballots. Please consult these Procedures for details regarding the ballot process. Should you have any questions regarding the ballot process or specifics of the proposed District renewal, please contact: Orlando Acevedo at the Economic Development Department at Town Hall at 760-240-7000, ext 7920 for more information.

## APPLE VALLEY VILLAGE PBID RENEWAL MANAGEMENT PLAN SUMMARY

The Apple Valley Village PBID is a property-based Business Improvement District that was established for a five year term in 2007 by a consortium of business and property owners within the Apple Valley Village business area and is now being renewed for a five year period. The purpose of this district is to continue to provide and manage supplemental services and improvements for this important business center, including supplemental public safety services, marketing and promotions, additional streetscape beautification/image enhancements, other business related special projects/programs and District management/operations.

The renewed District annual budget is being reduced 41% from the current level of \$337,000 per year to \$200,000. In turn, individual property assessments will generally be reduced by 40-60% of current assessment rates. There are some minor assessment formula and boundary changes being made in the renewed District.

The renewed PBID will enable the District property owners, working as a unit, to continue to fund needed property and business related improvement programs and projects above what can be provided by the Town of Apple Valley on a regular basis. PBIDs such as the one being renewed have been successfully set up and renewed in over 200 business districts throughout California.

**Location:** Primarily along Highway 18 between just west of Navajo to just east of Central and surrounding commercial properties generally between Esaws on the north and Ottawa on the south (*see included map*).

**Services:** Supplemental public security, marketing and promotions, streetscape beautification improvements/image enhancements, other special projects/programs and District management/operations.

**Finance:** Benefit assessment of real property (294 identified parcels)

**Budget:** Total district budget for renewed Year 1 is \$200,000. The budget allocations may be adjusted to reflect changing costs and priorities. The proposed general budget categories and allocations are as follows:

1. Security - \$30,000
2. Marketing - \$50,000
3. Streetscape beautification - \$75,000
4. Special Projects - \$25,000
5. Management/Operations/Contingency - \$20,000

**Cost:** There are two benefit zones; Zone A and Zone B. Assessment rates will have a 5% maximum annual increase cap. Year 1 property assessment rates per parcel in each zone are:

ZONE A (Parcels w/ Hwy 18, Yucca Loma, Navajo and Central n/o Hwy 18 frontages)

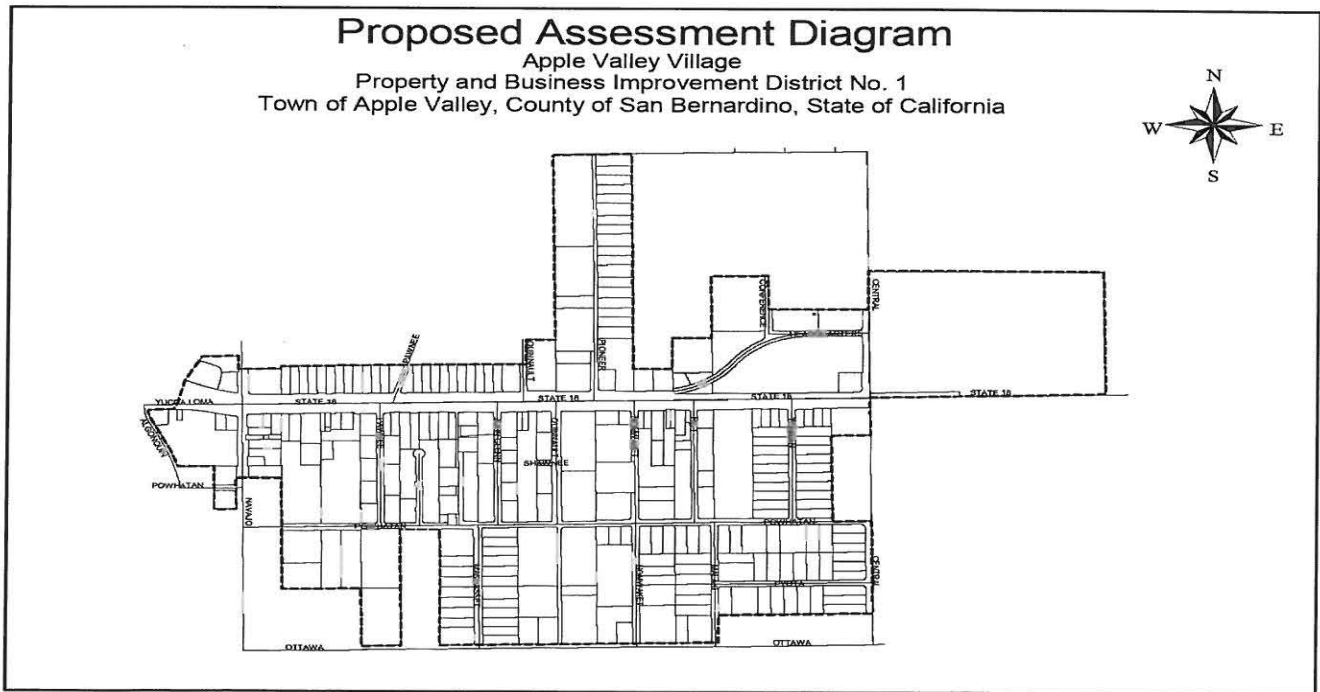
- A. \$0.00325 per square foot of land, plus
- B. \$0.12 per square foot of building, plus
- C. \$1.50 per lin foot of Hwy 18, Yucca Loma, Navajo, Central n/o 18 street frontage.
- D. \$0.66 per linear foot of all other street frontages

ZONE B (All other parcels in District)

- A. \$0.0013 per square foot of land, plus
- B. \$0.048 per square foot of building, plus
- C. \$0.66 per linear foot of street frontage.

**Formation:** District formation requires submission of petitions from property owners representing at least 50% of the total assessment to be levied. In addition, a balloting of property owners who will be assessed is required whereby, returned ballots in support of the PBID must not be "outweighed" by those returned in opposition to the PBID based on the amount of assessment to be levied.

**Duration:** The renewed district will have a term of five (5) years. After five years, the petition and balloting process must be repeated in order to renew the district again and continue to levy assessments.



**Attachment 2**  
Resolution No. 2012-45

**RESOLUTION NO. 2012-45**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF APPLE VALLEY TO RENEW AND MODIFY THE BOUNDARIES OF THE APPLE VALLEY VILLAGE PROPERTY AND BUSINESS IMPROVEMENT DISTRICT**

WHEREAS, pursuant to the Property and Business Improvement District Law of 1994, California Streets and Highways Code Sections 36600 et seq (the "Act"), the Town Council adopted Resolution No. 2012-27, dated June 12, 2012, entitled "A Resolution of the Town Council of the Town of Apple Valley Stating its Intention to Renew and Modify the Boundaries of the Apple Valley Village Property and Business Improvement District and to Levy and Collect Assessments Within Such District Pursuant to the Property and Business Improvement District Law of 1994, Part 7 of Division 18 of the California Streets and Highways Code and Appointing a Time and Place for Hearing Objections Thereto." Such resolution, among other things, adopted the Management District Plan on file in the office of the Town Clerk; and

WHEREAS, the Town caused notice of a public hearing concerning the proposed renewal of the Apple Valley Village Property and Business Improvement District ("Village PBID") and the proposed levy of assessments within the Village PBID to be duly mailed, as required by law, to the record owner of each parcel proposed to be assessed within the renewed Village PBID;

WHEREAS, a public hearing concerning the proposed renewal and boundary modification of the Village PBID for a five (5) year period and the proposed levy of assessments within such Village PBID was held on August 14th, 2012 at the hour of 6:30 pm in the Town Council Chambers at 14995 Dale Evans Parkway, Apple Valley, California 92307;

WHEREAS, at the public hearing, staff presented to the Town Council the Management District Plan which is now on file in the office of the Town Clerk;

WHEREAS, at the public hearing, the testimony of all interested persons for or against the renewal of the Village PBID, the levy of assessments within the Village PBID, and the type or types of improvements and activities to be funded with the revenues from the assessments was heard and considered, and a full, fair and complete hearing was held;

WHEREAS, the Town Council heard and considered all objections or protests to the proposed assessments and tabulated the assessment ballots submitted, and not withdrawn, in support of or opposition to the proposed assessments. The Town Council hereby finds that a majority protest does not exist as defined in Section 4(e) of Article XIIIID of the California Constitution and Section 53753 of the California Government Code. All objections or protests, both written and oral, are hereby duly overruled;

WHEREAS, the public interest, convenience and necessity require the proposed renewal and boundary modification of the Village PBID;

WHEREAS, in the opinion of the Town Council, the property within the Village PBID will be benefited by the improvements and activities to be funded by the assessments, and no assessment has been imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel;

NOW, THEREFORE, LET IT BE RESOLVED, that the Town Council of the Town of Apple Valley declares as follows:

Section 1. Renewal of Village PBID. Pursuant to the Act, the Apple Valley Village Property and Business Improvement District (“Village PBID”) is hereby renewed and the Management District Plan is hereby approved.

Section 2. Description of District. The boundaries of the proposed renewed Village PBID include the Highway 18 corridor generally bounded by Navajo Road on the west, Central Road on the east, Esaws Road on the north, and Ottawa Road on the south.

Section 3. Amount of Assessment.

(a) Except where funds are otherwise available, an assessment will be levied annually to pay for all the improvements and activities to be provided within the Village PBID, commencing with fiscal year 2012-13 and ending with fiscal year 2016-17. For purposes of levying and collecting assessments within the Village PBID, a fiscal year shall commence on each July 1st and end on the following June 30th.

(b) The total amount of the proposed assessment to be levied and collected for fiscal year 2012-13 shall be approximately \$200,000 based on the assessment rates described in the Management Plan, which assessment rates shall continue for each of the following four fiscal years. Parcel assessments may increase where new building construction occurs on parcels within the Village PBID which exceeds the current building area.

(c) The method and basis of levying the assessment is set forth in the Management District Plan on file in the office of the Town Clerk.

Section 4. Fund. There is created a special fund designated as the “Apple Valley Village PBID Fund” into which all revenue derived from assessments levied pursuant to this Resolution shall be placed, and such funds shall be used only for the purposes specified in this Resolution. This fund shall be subject to an annual independent audit of financial statements.

Section 5. Use of Revenues. Village PBID revenues shall be used to continue to provide and manage supplemental services and improvements within the Village area, including supplemental public safety services, marketing and promotions, additional streetscape beautification and image enhancements, other business related special projects and programs and Village PBID management and operations. The above improvements and activities will be funded by the levy of the assessments. The revenue from the levy of the assessments within the Village PBID shall not be used to provide improvements or activities outside the Village PBID or for any purpose other than the purposes specified in Resolution No. 2012-27 of the Town Council.

Section 6. Contract Services. The Town shall contract, as applicable, with the Apple Valley Village Property and Business Improvement District Association (“Association”), a non-profit entity comprised of property and business owners within the Village PBID to administer, where applicable, activities described in Section 5 above. The Association shall, as applicable, hold funds in trust for purposes related to the contract and may be required to, at no expense to the Town, provide an annual independent report of audited financial statements by a certified public accountant of these funds. The report may be funded from assessment proceeds as part of the general administration of the Village PBID. At all times the Town shall reserve full rights of accounting of this fund. Furthermore, the Association shall be responsible, at minimum, with advising the Town on the prioritization and implementation of PBID

funded activities and improvements.

Section 7. Amendments. Properties within the Village PBID renewed by this Resolution shall be subject to any amendments to the Act.

Section 8. Recordation of Notice and Diagram. The Town Clerk or a designee is hereby authorized and directed to record a notice and an assessment diagram pursuant to Section 36627 of the California Streets and Highways Code following adoption of this Resolution.

Section 9. Levy of Assessment. The adoption of this Resolution and recordation of the notice and assessment diagram pursuant to Section 36627 of the California Streets and Highways Code constitutes the levy of an assessment in each of the fiscal years referred to in the Management District Plan. Each year, the County Auditor of the County of San Bernardino shall enter on the County Assessment Roll opposite each lot or parcel of land the amount of the assessment and such assessment shall then be collected at the same time and in the same manner as the County taxes are collected.

Section 10. Baseline Services. To ensure that assessment revenues from the Village PBID are used to enhance the current level of services provided by the Town within the Village PBID, the Town Council hereby adopts the baseline levels of service as currently provided throughout the Village PBID; provided, however, that in the event of a significant downturn in Town revenues, the Town Council may reduce the level of Town public services, including within the Village PBID.

**APPROVED** and **ADOPTED** this 14th day of August 2012.

\_\_\_\_\_  
Barb Stanton, Mayor

ATTEST:

\_\_\_\_\_  
La Vonda M. Pearson, Town Clerk



**Exhibit 1**

Management District Plan and Engineer's Report  
*of the*  
Apple Valley Village Business and Property Improvement District

# **APPLE VALLEY VILLAGE**

## **PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

### **MANAGEMENT DISTRICT PLAN**

Prepared pursuant to the State of California  
Property and Business Improvement District Law of 1994  
To Renew a Property and Business Improvement District in Apple Valley Village

By

Apple Valley Village Property & Business Owners

**JANUARY 2012**

**V1.2**

**TABLE OF CONTENTS**

- 1.0 DISTRICT SUMMARY page 2
- FAQ (FREQUENTLY ASKED QUESTIONS) page 4
- 2.0 INTRODUCTION page 5
- 2.1 PBID ELIGIBLE USE OF FUNDS page 5
- 3.0 PBID DETAILS page 6
- 3.1 PBID BOUNDARY page 6
- 3.2 PBID ACTIVITIES/PROGRAMS/COSTS/BUDGET page 7
- 3.3 PBID ASSESSMENTS page 10
- 3.4 SPECIFIC ANNUAL ADJUSTMENTS page 12
- 3.5 PBID GOVERNANCE page 12
- 3.6 SPECIAL PBID RULES AND REGULATIONS page 13
- 4.0 TIME AND MANNER FOR COLLECTING ASSESSMENTS page 13
- 5.0 PBID DURATION page 13
- 6.0 BONDS page 13
- 7.0 PBID IMPLEMENTATION TIMELINE page 14
- APPENDIX A - BOUNDARY MAP
- APPENDIX B - ASSESSMENT ROLL

## 1.0 DISTRICT SUMMARY

The Apple Valley Village PBID is a property-based Business Improvement District that was established for a five year term in 2007 by a consortium of business and property owners within the Apple Valley Village business area and is now being renewed for a five year period. The purpose of this district is to continue to provide and manage supplemental services and improvements for this important business center, including supplemental public safety services, marketing and promotions, additional streetscape beautification/image enhancements, other business related special projects/ programs and District management/operations.

The renewed District annual budget is being reduced 41% from the current level of \$337,000 per year to \$200,000. In turn, individual property assessments will generally be reduced by 40-60% of current assessment rates. There are some minor assessment formula and boundary changes being made in the renewed District.

The renewed PBID will enable the District property owners, working as a unit, to continue to fund needed property and business related improvement programs and projects above what can be provided by the Town of Apple Valley on a regular basis. PBIDs such as the one being renewed have been successfully set up and renewed in over 200 business districts throughout California.

**Location:** Primarily along Highway 18 between just west of Navajo to just east of Central and surrounding certain commercial properties generally between Esaws on the north and Ottawa on the south (*map forthcoming*).

**Services:** Supplemental public security, marketing and promotions, streetscape beautification improvements/image enhancements, other special projects/programs and District management/operations.

**Finance:** Benefit assessment of real property (294 identified parcels)

**Budget:** Total district budget for renewed Year 1 is \$200,000. The budget allocations may be adjusted to reflect changing costs and priorities. The proposed general budget categories and allocations are as follows:

1. Security - \$30,000
2. Marketing - \$50,000
3. Streetscape beautification - \$75,000
4. Special Projects - \$25,000
5. Management/Operations/Contingency - \$20,000

**Cost:** There are two benefit zones; Zone A and Zone B. Assessment rates will have a 5% maximum annual increase cap. Year 1 property assessment rates per parcel in each zone are:

*APPLE VALLEY VILLAGE PBID*

ZONE A (Parcels with Hwy 18, Yucca Loma, Navajo and Central n/o Hwy 18 frontages)

- A. \$0.00325 per square foot of land, plus
- B. \$0.12 per square foot of building, plus
- C. \$1.50 per linear foot of Hwy 18, Yucca Loma, Navajo, and/or Central street frontage.
- D. \$0.66 per linear foot of all other street frontages

ZONE B (All other parcels in District)

- A. \$0.0013 per square foot of land, plus
- B. \$0.048 per square foot of building, plus
- C. \$0.66 per linear foot of street frontage.

**Formation:** District formation requires submission of petitions from property owners representing at least 50% of the total assessment to be levied. In addition, a balloting of property owners who will be assessed is required whereby, returned ballots in support of the PBID must not be “outweighed” by those returned in opposition to the PBID based on the amount of assessment to be levied.

**Duration:** The renewed district will have a term of five (5) years. After five years, the petition and balloting process must be repeated in order to renew the district again and continue to levy assessments.

## ***PBID Q & A***

1. *What is a PBID?*  
A PBID is a unique funding tool which allows business district property owners to pool their financial resources by assessing themselves to pay for certain districtwide activities and improvements. PBID's have existed in California since 1995 and around the country for three decades and are the most effective and fair method to fund business district programs.
2. *What is the primary benefit of a PBID?*  
Competition for trade dollars is increasing and improving all the time. Much more can be accomplished by working together as an organized unit than by working alone. There is the advantage of group purchasing power for funding areawide improvements and programs .
3. *Is a PBID just another government program?*  
No. The local government agency's role is to approve the renewal of the PBID and to annually re-approve the PBID budget and facilitate fund collection from the County Tax Collector. The funds may only be used to pay for the programs and activities stipulated in the approved PBID Management Plan.
4. *Is a PBID assessment a new tax?*  
No. Taxes go into government agency general funds to be used throughout their jurisdictions as needed. PBID assessments, however, can only be levied and used within the PBID boundaries to fund programs and activities authorized by the approved Management Plan. The PBID must be re-approved after the end of each renewal period (10 years max). The Town Council will contract with the Apple Valley Village Property Owner's Association to continue to manage PBID matters and make annual specific budget and work plan recommendations.
5. *Which properties are assessed?*  
All properties within the boundaries of the renewed PBID will be assessed including government owned properties and facilities. Assessments will vary based on the projected proportionate special benefit to be conferred on each property.
6. *How much is each property charged?*  
An equitable formula has been developed whereby assessments are computed based on various property related factors in proportion to the expected level of benefit to be derived from the programs, improvements and activities being funded.
7. *Can the assessment formula or programs be changed in the future?*  
Other than as stipulated in the Management District Plan, the assessment formula and broad programs can only be changed by a process similar to the PBID initial formation involving support petitions, a ballot procedure, notices and a public hearing.

## 2.0 INTRODUCTION

There is an ever increasing awareness of social issues in business districts such as crime and environmental concerns (littering, natural resource depletion, graffiti), as well as a greater perceived need by the public for supplemental security and maintenance services.

Coupled with this, there is an ever-increasing amount of competition for business districts from malls, off-price centers, big box warehouse retailers and factory outlets as well as a myriad of internet and home shopping networks. There is a much greater need to aggressively market goods and services and create physical environments and services comparable to the competition. Business districts everywhere must work harder and smarter just to capture a portion of their proportionate marketplace share.

In order to survive and coexist in the myriad of competition, business districts cannot rely solely on discretionary government funding or normal tax supported programs and services. There is a need to pool private resources to independently fund, at least in part, vital activities, services and improvements. Business districts throughout California, from Eureka to San Diego, are finding that one of the most viable methods today to accomplish this is through a property and business improvement district (PBID).

This unique assessment mechanism can fund an exciting array of activities ranging from farmer's markets, art festivals and street fairs to beautification projects such as banners, holiday decorations and landscape planters, to more urgently needed services such as supplemental security and maintenance. By pooling property owner dollars, PBIDs are able to collectively pay for activities, programs and improvements which would not be possible on an individual owner basis. In a time of stretched public resources, PBIDs are one of the most valuable and effective business district finance tools available.

### 2.1 PBID ELIGIBLE USE OF FUNDS (Generic)

PBID assessments are levied directly on properties within a prescribed area on the basis of relative special benefit from the improvements and activities to be funded and defined in the State law as follows:

- **“Improvement”** means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

*APPLE VALLEY VILLAGE PBID*

- (a) Parking facilities
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs
- (c) Trash receptacles and public restrooms
- (d) Lighting and heating facilities
- (e) Decorations
- (f) Parks
- (g) Fountains
- (h) Planting areas
- (i) Closing, opening, widening, or narrowing of existing streets
- (j) Facilities or equipment, or both, to enhance security of persons and property within the area.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures

• “**Activities**” means, but is not limited to, all of the following:

- (a) Promotion of public events which benefit businesses or real property in the district.
- (b) Furnishing of music in any public place in the area.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Activities which benefit businesses and real property located in the district.

### **3.0 PBID DETAILS**

#### **3.1 PBID BOUNDARY**

The Apple Valley Village PBID encompasses all properties along the Highway 18 corridor roughly bounded by just west of Navajo Rd. on the west, just east of Central Rd. on the east, Esaws Rd. on the north and Ottawa Rd. on the south. Based on information provided by the San Bernardino County Assessor’s Office and field reviews, there are 294 parcels within the proposed renewed PBID. All properties within this PBID will receive varying degrees of primary direct benefit from district programs and improvements within a two benefit zones: Zone A includes all properties fronting on Highway 18, Navajo Road and Central Road (north of Hwy 18) and Zone B includes all other properties within the District. A map showing the PBID boundaries is shown on Appendix A attached hereto.



**3.2 PBID ACTIVITIES/PROGRAMS/COSTS/BUDGET**

Supplemental Public Security services may include:

- additional sheriff patrolling
- security seminars for property/business owners

Marketing and Promotions may include:

- print, TV, radio, mail advertising
- website design and maintenance

Streetscape Beautification/Image Enhancement may include:

- decorative streetlight design/installation
- Hwy 18 drainage/parking improvement design/construction
- miscellaneous street paving
- theme/holiday banner design/purchase/installation/maintenance
- holiday decoration purchase/installation/maintenance

Special Projects/Programs may include:

- continuation of the property rehabilitation rebate program
- other special projects as warranted and appropriate

Management/Operations may include:

- professional services (i.e. coordinator, legal, marketing, accounting)
- insurance, postage, phone, internet and other related operation expenses and costs
- contingency/reserve for unforeseen expenses

APPLE VALLEY VILLAGE PBID

**PROPOSED PBID BUDGET SUMMARY**

PBID Program Costs and Budget

In order to carry out the renewed PBID programs outlined in the previous section, a first year budget of \$200,000 is estimated. Since the PBID is planned for a five year term, tentative projected program costs for future years (Years 2-5) are set at the inception of the PBID. These figures are shown in the table below. Carryovers, if any, could be reapportioned the following year for related programs, services and improvements. Budget allocations may be shifted by the Board from one year to the next between major work plan categories based on actual program costs, priorities, public input, design costs, contract prices, availability of matching funds and implementation schedules. Detailed annual budgets will be prepared by the Property Owner's Association Board for the Town's review and approval.

**Projected Five Year Program Costs**

(Based on 5% max annual assessment rate increase)

DESCRIPTION	Year 1	Year 2	Year 3	Year 4	Year 5	Total
1. Security	\$30,000	\$31,500	\$33,075	\$34,729	\$36,465	\$165,769
2. Marketing	\$50,000	\$52,500	\$55,125	\$57,881	\$60,775	\$276,282
3. Streetscape Beautification	\$75,000	\$78,750	\$82,688	\$86,822	\$91,163	\$414,422
4. Special Projects	\$25,000	\$26,250	\$27,563	\$28,941	\$30,388	\$138,141
5. Management/Operations/Contingency	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310	\$110,513
Total	\$200,000	\$210,000	\$220,500	\$231,525	\$243,101	\$1,105,126

## HOW VILLAGE STAKEHOLDERS BENEFIT

### **All property owners:**

- Real and perceived public safety services
- Enhanced rental incomes from vacant and underutilized space
- Greater pedestrian activity
- Improved business climate and mix of desired and needed uses
- New businesses and investors
- Stronger and united voice in Village business district matters

### **Retail, restaurant, entertainment, and service businesses:**

- Improved image to attract and keep customers

### **Professional, medical and financial businesses:**

- Enhanced image & public safety programs for welfare of customers and employees

### **General office uses:**

- Enhanced climate and opportunities for entertaining clients and guests

### **Churches, fraternal groups, government facilities and non-profits:**

- Enhanced overall environment for members, visitors and contributors

### **Residents**

- Enhanced image and safe living

*APPLE VALLEY VILLAGE PBID*

**3.3 PBID ASSESSMENTS**

Analysis of Basis and Method of Levying Assessments

The Apple Valley Village PBID is a benefit assessment type district whereby district program costs are to be apportioned amongst benefiting properties based on the special benefit each property is expected to derive from the PBID programs. The method and basis of spreading program costs varies from one PBID to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the PBID. Some large PBIDs require secondary benefit zones to be identified to allow for a tiered assessment formula for variable benefits derived. Also, as required by Proposition 218, general benefits may not be incorporated into the assessment formula and levied on the PBID properties; only special benefits and costs may be considered. Furthermore, Proposition 218 no longer automatically exempts government owned property from paying benefit assessments unless it is demonstrated by clear and convincing evidence that the property in fact receives no special benefit. Thus, properties owned by the Town of Apple Valley, the Fire District, the Mojave Water Agency, the County School Board etc. will be assessed along with all of the privately owned parcels within the PBID.

Based on the linear/cross shape of the proposed renewed PBID, as well as the nature of the proposed PBID program elements, it is determined that two benefit zones exists in which all properties will gain special, albeit, proportional degrees of benefit. Zone A includes all properties fronting on Highway 18, Navajo Road and Central Road n/o Hwy 18 and Zone B includes all other properties within the District.

PBID assessment formulas typically relate to either property street frontage or parcel and building size and location which affect the amount of assessment to be paid. The formula may base assessments on a single factor or a combination of factors. Based on the program activities to be funded, which relate directly to the amount of street frontage, parcel size and current building improvements, it is determined that the assessments be based in part on three property related elements - the amount of adjacent street/sidewalk frontage, the parcel size and the building area. Within the PBID there are 294 parcels, 16,772 linear feet of "A" street frontage, 50,119 linear feet of "B" street frontage, 16,713,163 square feet of land and 1,388,494 square feet of building area. A list of all parcels in the PBID is shown on Appendix B attached hereto. Using the cumulative property related data totals from above, the base Year 1-5 assessment rates for Zone A and Zone B are shown on the charts on the next page.

Due to recognized diminished benefits, residential uses shall be exempt from the building area portion of the assessment fee.

APPLE VALLEY VILLAGE PBID

It is noted that properties zoned solely for residential use, by State law, may not be assessed; however, residential uses on non-residential zones may be assessed. No parcels within the PBID are zoned solely for residential use.

**PBID ASSESSMENT FORMULA**

**Total Assessment = Street Frontage Assm't + Land Area Assm't + Building Area Assm't**

- Street Frontage Assm't = parcel street frontage x street frontage rate (from chart below)
- Land Area Assm't = land area x land area rate (from chart below)
- Building Area Assm't = building area x building area rate (from chart below)

**YEAR 1-5 ASSESSMENT RATES**

(Based on 5% Max Annual Rate Increase)

<b>Zone A</b>					
"A" Street Frontage Rate (\$/LF)	\$1.50000	\$1.57500	\$1.65375	\$1.73644	\$1.82326
"B" Street Frontage Rate (\$/LF)	\$0.66000	\$0.69300	\$0.72765	\$0.76403	\$0.80223
Land Area Rate (\$/SF)	\$0.00325	\$0.00341	\$0.00358	\$0.00376	\$0.00395
Bldg Area Rate (\$/SF)	\$0.12000	\$0.12600	\$0.13230	\$0.13892	\$0.14586
<b>Zone B</b>					
Street Frontage Rate (\$/LF)	\$0.66000	\$0.69300	\$0.72765	\$0.76403	\$0.80223
Land Area Rate (\$/SF)	\$0.00130	\$0.00137	\$0.00143	\$0.00150	\$0.00158
Bldg Area Rate (\$/SF)	\$0.04800	\$0.05040	\$0.05292	\$0.05557	\$0.05834

**SAMPLE CALCULATIONS:**

Zone A - 18,000 sq ft parcel with a 10,119 sq ft building and 80 ft of Hwy 18 street frontage

$$\begin{aligned}
 &= 18,000 \text{ sq ft land} \times \$0.00325/\text{sq ft} + 10,119 \text{ sq ft bldg} \times \$0.12/\text{sq ft} + 80 \text{ LF frontage} \times \$1.50/\text{LF} \\
 &= \$58.50 + \$1,214.28 + \$120.00 = \$1,390.78 \text{ per year (old assmt = } \$2,400.28 \text{ per year, a 42\% drop)} \\
 &= \$ 115.90 \text{ per month} \\
 &= \$ 3.86 \text{ per day} \\
 &= 1.1 \text{ cent per sq ft bldg per month}
 \end{aligned}$$

Same example as above but in Zone B

$$\begin{aligned}
 &= 18,000 \text{ sq ft land} \times \$0.0013/\text{sq ft} + 10,119 \text{ sq ft bldg} \times \$0.048/\text{sq ft} + 80 \text{ LF frontage} \times \$0.66/\text{LF} \\
 &= \$23.40 + \$485.71 + \$48.00 = \$557.11 \text{ per year (old assmt = } \$1,093.59 \text{ per year, a 49\% drop)} \\
 &= \$ 46.42 \text{ per month} \\
 &= \$ 1.55 \text{ per day} \\
 &= \text{less than } 1/2 \text{ cent per sq ft bldg per month}
 \end{aligned}$$

### 3.4 SPECIFIC ANNUAL ADJUSTMENTS

During the term of the PBID, the annual budget may increase based on new developments and additional building stock added to the building inventory within the District. In addition, upon the Association Board's approval, the annual assessment rates may be increased up to 5% per year to offset program cost increases and inflation. Any annual budget surpluses will be incorporated into the subsequent year's PBID budget.

### 3.5 DISTRICT GOVERNANCE

The Apple Valley Village PBID Property Owners Association ("Association") will continue to be the agency responsible for the ongoing day-to-day management and administration of the Apple Valley Village PBID. The Association is a non-profit corporation formed by property owners located in the Apple Valley Village PBID. The Association may choose to contract with a third party entity such as the Town of Apple Valley and the Apple Valley Chamber of Commerce to carry out certain District improvements and services. The Association may also contract with professional service entities in conjunction with the planning and implementation of PBID programs and services as well as the next PBID renewal in five years.

The annual programs, budgets and assessments for the Apple Valley Village PBID shall be determined by the Association, which shall also serve as the PBID "property owners association" referenced in State PBID Law. This Board shall be responsible for the general oversight of the District including approval of the annual work programs and budgets, monitoring performance, and ensuring compliance with appropriate rules and regulations, including a PBID management agreement with the Town of Apple Valley. This Board shall generally meet on a monthly basis. When related to PBID matters, such meetings shall be subject to the State of California "Brown Act" open meeting requirements. Records of this Association pertaining to PBID related matters shall be available for public review as stipulated by State Law. Pursuant to State law, the Association Board shall file, for approval by the Town Council, an annual report for the upcoming year for which assessments shall be levied. Upon PBID renewal, the Town Council and the Association shall execute a contract, as applicable, for the performance and delivery of the stipulated program services over the life of the PBID.

### **3.6 PBID SPECIAL RULES AND REGULATIONS**

The Association has developed a policy of competitive bidding for outside service and improvement contracts. The policy aims to maximize service quality, efficiency and cost effectiveness of procured products and services. Other special rules and regulations may be adopted by the Association from time to time, as deemed appropriate and necessary.

### **4.0 TIME AND MANNER FOR COLLECTING ASSESSMENTS**

As provided by statute, the Apple Valley Village PBID assessments will be collected by the County of San Bernardino in the same manner as annual property taxes are collected and will appear as a separate line item on the property tax statement prepared by and issued by the County. It is intended that the Town of Apple Valley and the Apple Valley Village Property Owners Association will renew an agreement under which the Town will remit, where applicable, the assessment revenues to the Association for implementation of the Management Plan. Existing laws and policies addressing enforcement and/or appeal of property taxes shall also apply to PBID assessments.

### **5.0 PBID DURATION**

Pursuant to State PBID law, the Apple Valley Village PBID will have a five year operating duration extending from January 2013 through the end of December 2017 (Property Tax Years 2012-13 through 2016-17). Any continuation of the PBID after the renewed five year period will require compliance with all regulations and statutes in place at the time relative to renewal of a property and business improvement district. At present, this would require preparation of a new management plan for up to 10 years, circulation of a new majority support petition, a Prop 218 balloting and a public hearing and noticing process.

### **6.0 BONDS**

There will be no bonds secured by PBID revenues issued to finance any PBID improvements.

## 7.0 PBID IMPLEMENTATION TIMELINE

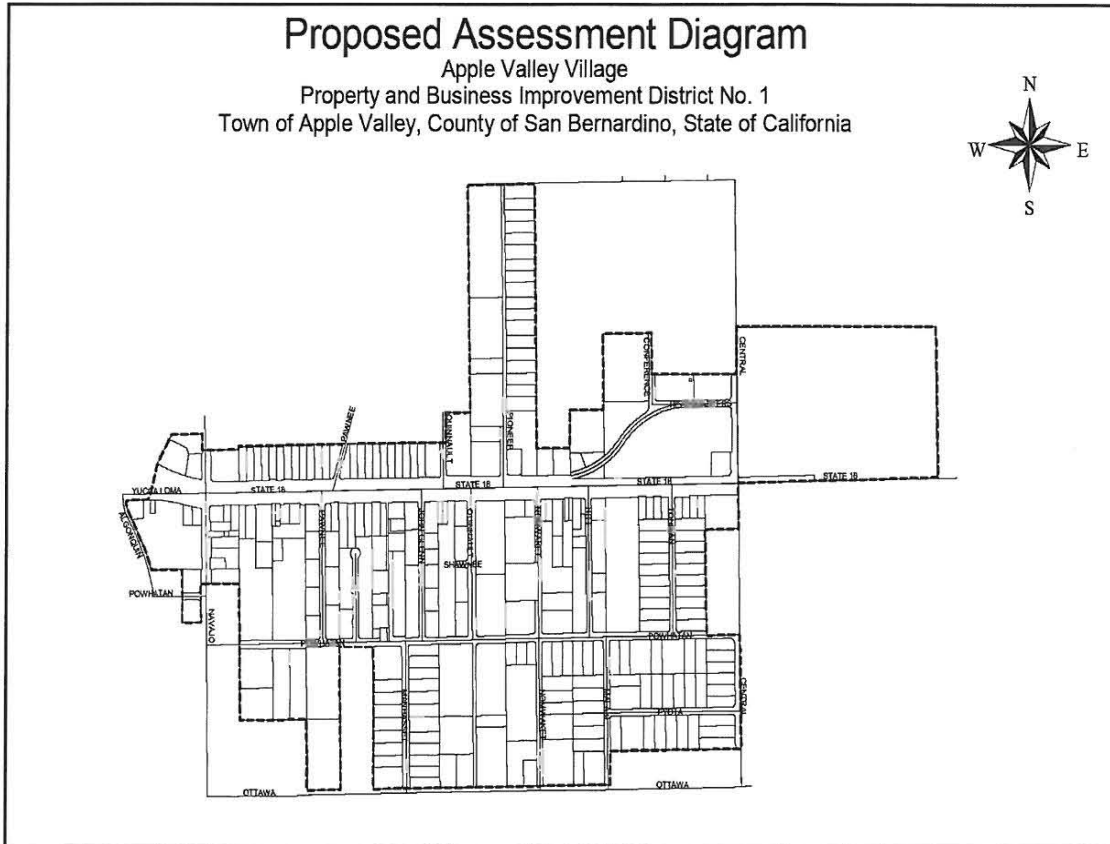
The renewed Apple Valley Village PBID is expected to be operational by January 2013. In order to meet this goal, the following procedural timeline is proposed:

<u>Date</u>	<u>Action/Task</u>
Sep '11 - Jan '12	• Develop PBID Management Plan
Sep '11 - Feb '12	• Strategize renewal support campaign/meetings etc.
Sep '11 – May '12	• Conduct PBID outreach/education campaign
January '12	• Initiate petition drive
Jan - May '12	• Collect petitions signed by property owners
May '12	• Submit majority support petitions to Town along with Management District Plan
June 12, 2012	• Town Council adopts resolution of intention to renew the PBID
By June 29, 2012	• Town sends public hearing notice and ballot to each PBID property owner
August 14, 2012	• Town conducts public hearing (ballots due by this date)
August 14, 2012	• Open and tabulate ballots, providing no majority ballot protest, Council approves resolution renewing PBID
By mid Aug '12	• Assessment roll submitted to Assessor/Record Map and Notice
Dec 10, Apr 10 (due)	• Assessments collected by County
1st Qtr '13	• Revenues remitted to Association per contract
2013-2017 (5 yrs)	• Association carries out PBID programs and services



# APPENDIX A

## BOUNDARY MAP



# APPENDIX B

## 2012-13 ASSESSMENT ROLL

APPLE VALLEY VILLAGE PBID

APN	ASSM'T
0439-022-66-0000	\$13,417.00
3087-301-41-0000	\$1,395.34
3087-301-42-0000	\$84.63
3087-301-43-0000	\$601.36
3087-301-44-0000	\$387.83
3087-301-45-0000	\$10,840.02
3087-301-46-0000	\$558.88
3087-301-52-0000	\$1,604.69
3087-341-01-0000	\$491.52
3087-341-02-0000	\$377.50
3087-341-03-0000	\$1,392.78
3087-341-04-0000	\$825.32
3087-341-05-0000	\$389.59
3087-341-06-0000	\$8.13
3087-341-07-0000	\$16.25
3087-341-08-0000	\$1,017.77
3087-341-09-0000	\$159.61
3087-341-10-0000	\$933.29
3087-341-11-0000	\$996.44
3087-341-12-0000	\$478.46
3087-341-13-0000	\$302.59
3087-341-19-0000	\$508.83
3087-341-20-0000	\$895.13
3087-341-25-0000	\$1,001.64
3087-341-30-0000	\$1,727.43
3087-341-31-0000	\$1,451.45
3087-341-39-0000	\$526.76
3087-341-40-0000	\$208.47
3087-341-43-0000	\$1,743.03
3087-342-01-0000	\$603.98
3087-342-02-0000	\$550.25
3087-342-03-0000	\$526.66
3087-342-06-0000	\$668.96
3087-342-07-0000	\$916.30
3087-342-08-0000	\$1,099.57
3087-342-21-0000	\$685.20
3087-342-25-0000	\$1,160.59
3087-342-32-0000	\$276.17
3087-342-33-0000	\$466.85
3087-342-34-0000	\$9,823.69
3087-342-38-0000	\$4,059.95
3087-342-39-0000	\$729.43
3087-342-43-0000	\$1,759.86
3087-342-46-0000	\$646.50
3087-381-01-0000	\$0.00

APN	ASSM'T
3087-381-06-0000	\$495.38
3087-381-07-0000	\$136.50
3087-381-08-0000	\$78.25
3087-381-09-0000	\$78.25
3087-381-10-0000	\$224.16
3087-381-11-0000	\$767.37
3087-381-12-0000	\$385.28
3087-381-19-0000	\$587.90
3087-381-21-0000	\$564.96
3087-381-22-0000	\$274.10
3087-382-01-0000	\$1,178.66
3087-382-02-0000	\$1,972.77
3087-382-03-0000	\$553.89
3087-382-04-0000	\$700.01
3087-382-05-0000	\$995.12
3087-382-13-0000	\$161.25
3087-382-14-0000	\$573.19
3087-382-15-0000	\$1,287.14
3087-382-16-0000	\$158.81
3087-382-17-0000	\$161.25
3087-382-18-0000	\$158.92
3112-561-13-0000	\$912.34
3112-561-25-0000	\$383.72
3112-561-26-0000	\$2,421.77
3112-563-11-0000	\$3,066.31
3112-563-12-0000	\$185.63
3112-563-13-0000	\$185.63
3112-563-14-0000	\$584.75
3112-563-15-0000	\$569.63
3112-563-16-0000	\$633.19
3112-563-17-0000	\$423.59
3112-563-18-0000	\$185.63
3112-563-19-0000	\$521.63
3112-563-20-0000	\$185.63
3112-563-21-0000	\$853.07
3112-563-22-0000	\$821.63
3112-563-23-0000	\$605.63
3112-563-24-0000	\$321.98
3112-651-23-0000	\$3,300.30
3112-651-24-0000	\$3,884.17
3112-653-01-0000	\$623.00
3112-653-02-0000	\$509.63
3112-653-03-0000	\$713.63
3112-653-04-0000	\$366.83
3112-653-05-0000	\$473.15

APN	ASSM'T
3112-653-06-0000	\$421.07
3112-653-07-0000	\$500.99
3112-653-08-0000	\$425.63
3112-653-09-0000	\$701.39
3112-653-10-0000	\$605.63
3112-653-11-0000	\$185.63
3112-653-12-0000	\$1,987.65
3112-731-07-0000	\$2,723.47
3112-731-08-0000	\$895.93
3112-731-12-0000	\$370.84
3112-731-13-0000	\$370.84
3112-731-22-0000	\$1,324.13
3112-731-23-0000	\$5,010.87
3112-731-24-0000	\$1,344.10
3112-731-25-0000	\$780.73
3087-341-16-0000	\$2.86
3087-341-17-0000	\$26.00
3087-341-21-0000	\$571.43
3087-341-22-0000	\$600.55
3087-341-23-0000	\$202.19
3087-341-24-0000	\$287.61
3087-341-32-0000	\$529.76
3087-341-41-0000	\$571.73
3087-342-09-0000	\$452.67
3087-342-10-0000	\$716.36
3087-342-11-0000	\$3,278.64
3087-342-12-0000	\$136.42
3087-342-13-0000	\$7.80
3087-342-14-0000	\$42.90
3087-342-15-0000	\$18.85
3087-342-16-0000	\$2.60
3087-342-17-0000	\$42.90
3087-342-18-0000	\$54.51
3087-342-19-0000	\$57.12
3087-342-20-0000	\$16.32
3087-342-22-0000	\$406.47
3087-342-23-0000	\$4.94
3087-342-24-0000	\$413.44
3087-342-26-0000	\$398.83
3087-342-27-0000	\$875.04
3087-342-28-0000	\$605.42
3087-342-29-0000	\$704.70
3087-342-30-0000	\$347.10
3087-342-31-0000	\$277.78
3087-342-35-0000	\$345.95

APPLE VALLEY VILLAGE PBID

3087-342-36-0000	\$363.71
3087-342-37-0000	\$929.12
3087-342-40-0000	\$855.58
3087-342-41-0000	\$275.64
3087-342-42-0000	\$1,019.46
3087-342-44-0000	\$506.41
3087-342-45-0000	\$634.59
3087-351-01-0000	\$365.60
3087-351-02-0000	\$118.01
3087-351-03-0000	\$241.98
3087-351-04-0000	\$241.98
3087-351-05-0000	\$488.48
3087-351-07-0000	\$484.52
3087-351-11-0000	\$483.38
3087-351-13-0000	\$141.00
3087-351-15-0000	\$171.19
3087-351-16-0000	\$171.19
3087-351-30-0000	\$483.03
3087-351-31-0000	\$783.00
3087-351-32-0000	\$105.00
3087-351-33-0000	\$585.00
3087-351-34-0000	\$595.50
3087-351-35-0000	\$115.50
3087-351-36-0000	\$115.50
3087-351-37-0000	\$144.11
3087-351-38-0000	\$105.00
3087-351-39-0000	\$105.00
3087-351-40-0000	\$114.07
3087-351-41-0000	\$114.07
3087-351-42-0000	\$402.07
3087-351-43-0000	\$690.07
3087-351-44-0000	\$690.07
3087-351-45-0000	\$741.33
3087-351-46-0000	\$581.30
3087-351-47-0000	\$388.15
3087-351-48-0000	\$101.84
3087-351-49-0000	\$101.84
3087-351-50-0000	\$291.99
3087-381-02-0000	\$740.06
3087-381-03-0000	\$419.73
3087-381-04-0000	\$1,712.97
3087-381-05-0000	\$1,716.40
3087-381-15-0000	\$747.28
3087-381-16-0000	\$263.89
3087-381-17-0000	\$408.15
3087-381-18-0000	\$427.65
3087-381-20-0000	\$35.09
3087-381-23-0000	\$364.47

3087-381-25-0000	\$239.72
3087-382-10-0000	\$815.73
3087-382-11-0000	\$142.65
3087-382-12-0000	\$772.03
3087-382-19-0000	\$455.96
3087-382-20-0000	\$101.72
3087-382-21-0000	\$101.72
3087-382-22-0000	\$101.72
3087-382-23-0000	\$101.72
3087-382-24-0000	\$101.72
3087-382-25-0000	\$101.72
3087-382-26-0000	\$101.72
3087-382-27-0000	\$101.72
3087-382-28-0000	\$925.52
3087-382-29-0000	\$302.74
3087-382-30-0000	\$101.85
3087-382-31-0000	\$575.61
3087-382-32-0000	\$575.61
3087-382-33-0000	\$553.39
3087-382-34-0000	\$101.85
3087-382-35-0000	\$101.85
3087-382-36-0000	\$101.85
3087-382-37-0000	\$161.85
3087-382-38-0000	\$105.00
3087-391-01-0000	\$2,164.52
3087-391-02-0000	\$42.90
3087-391-03-0000	\$776.35
3087-391-04-0000	\$1,229.72
3087-391-05-0000	\$1,056.15
3087-391-06-0000	\$276.25
3087-391-09-0000	\$376.50
3087-391-10-0000	\$753.00
3087-391-11-0000	\$777.00
3087-391-12-0000	\$303.00
3087-391-13-0000	\$349.80
3087-391-14-0000	\$105.00
3087-391-15-0000	\$105.00
3087-391-16-0000	\$585.00
3087-391-17-0000	\$303.00
3087-391-18-0000	\$364.82
3087-391-19-0000	\$364.89
3087-391-20-0000	\$529.47
3087-391-21-0000	\$739.74
3087-391-22-0000	\$986.72
3087-391-23-0000	\$115.36
3087-391-24-0000	\$115.50
3087-391-25-0000	\$115.50
3087-391-26-0000	\$115.50

3087-391-27-0000	\$115.50
3087-391-28-0000	\$115.50
3087-391-29-0000	\$230.88
3087-391-30-0000	\$2,595.34
3087-392-05-0000	\$498.89
3087-392-06-0000	\$1,074.00
3087-392-07-0000	\$115.50
3087-392-08-0000	\$303.00
3087-392-09-0000	\$105.00
3087-392-12-0000	\$284.83
3087-392-13-0000	\$102.01
3087-392-14-0000	\$523.88
3087-392-15-0000	\$115.50
3087-392-16-0000	\$115.50
3087-392-19-0000	\$674.70
3087-392-20-0000	\$102.01
3087-392-21-0000	\$102.01
3087-392-22-0000	\$284.83
3087-392-23-0000	\$115.50
3087-392-24-0000	\$115.50
3087-392-25-0000	\$115.50
3087-392-26-0000	\$115.50
3087-392-27-0000	\$576.68
3087-392-28-0000	\$899.10
3087-392-29-0000	\$634.20
3087-392-30-0000	\$115.50
3087-392-31-0000	\$115.50
3087-392-32-0000	\$115.50
3087-392-33-0000	\$115.50
3087-392-34-0000	\$115.50
3087-392-35-0000	\$348.82
3087-392-36-0000	\$112.54
3087-392-37-0000	\$112.54
3087-392-38-0000	\$1,230.90
3087-392-39-0000	\$1,210.19
3112-651-25-0000	\$313.06
3112-651-26-0000	\$493.50
3112-651-27-0000	\$143.75
3112-651-28-0000	\$540.01
3112-721-01-0000	\$1,289.31
3112-721-02-0000	\$335.55
3112-721-03-0000	\$105.00
3112-721-04-0000	\$105.00
3112-721-05-0000	\$344.87
3112-721-06-0000	\$105.00
3112-721-07-0000	\$736.33
3112-721-08-0000	\$825.00
3112-721-09-0000	\$105.00

*APPLE VALLEY VILLAGE PBID*

3112-721-10-0000	\$436.50
3112-721-11-0000	\$105.00
3112-721-12-0000	\$105.00
3112-721-13-0000	\$736.33
3112-731-01-0000	\$595.36
3112-731-02-0000	\$115.36

3112-731-03-0000	\$115.36
3112-731-04-0000	\$585.00
3112-731-05-0000	\$585.00
3112-731-06-0000	\$136.50
3112-731-15-0000	\$402.76
3112-731-16-0000	\$122.14

3112-731-17-0000	\$163.43
3112-731-18-0000	\$2,056.62
3112-731-19-0000	\$594.15
3112-731-21-0000	\$983.32

# APPLE VALLEY VILLAGE

## PROPERTY & BUSINESS IMPROVEMENT DISTRICT

*District being renewed in the Town of Apple Valley  
pursuant to Section 36600 et seq. of the California Streets and Highways Code  
The Property and Business Improvement District Law of 1994*

## DISTRICT ASSESSMENT ENGINEER'S REPORT

*Report Prepared by  
Edward V. Henning,  
California Registered Professional Engineer # 26549  
Edward Henning & Associates*

**JANUARY 2012**

**V1.0**

APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT

**DISTRICT ASSESSMENT ENGINEER'S REPORT**

To Whom It May Concern:

I hereby certify to the best of my professional knowledge and experience that each of the identified benefiting parcels located within the renewed Apple Valley Village Property & Business Improvement District ("AVV PBID") will receive a special benefit over and above the benefits conferred on the public at large and that the amount of the assessment is proportional to, and no greater than the benefits conferred on each respective parcel.

*Prepared by Edward V. Henning, California Registered Professional Engineer # 26549*



A handwritten signature of Edward V. Henning in black ink, written over a horizontal line.

Edward V. Henning

RPE #26549

January 2, 2012

Date

*(NOT VALID WITHOUT CERTIFICATION SEAL AND SIGNATURE HERE)*

**Introduction**

This report serves as the "detailed engineer's report" required by Section 4(b) of Article XIII D of the California Constitution (Proposition 218) to support the benefit property assessments levied within the Apple Valley Village PBID in the Town of Apple Valley, California being renewed for a 5 year period. The discussion and analysis contained within constitutes the required "nexus" of rationale between assessment amounts levied and special benefits derived by properties within the Apple Valley Village PBID.

**NOTE: The terminology "identified benefiting parcel" or "property" is used throughout this report pursuant to SB 919 - "Proposition 218 Omnibus Implementation Act" which clarified portions of Prop 218. It provides the Engineer and District Consultant with the ability to actually identify individual parcels which specially benefit directly either in whole or in part from the District funded programs and improvements and does not imply that all parcels receive assessable benefits.**

APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT

Background

The Apple Valley Village PBID is a property-based benefit assessment type district being renewed for a 5 year period pursuant to Section 36600 et seq. of the California Streets and Highways Code, also known as the Property and Business Improvement District Law of 1994 (the "Act").

Due to the benefit assessment nature of assessments levied within a PBID, district program costs are to be distributed amongst each and every identified benefiting parcel within the PBID based on the proportional amount of program special benefit each parcel is expected to derive from the assessments levied. Within the Act, frequent references are made to the concept of relative "benefit" received from PBID programs and activities versus amount of assessment paid. Only those properties expected to derive special benefits from PBID funded programs and activities may be assessed and only in an amount proportional to the relative special benefits expected to be received.

The method used to determine special benefits derived by each identified parcel within a PBID begins with the selection of a suitable and tangible basic benefit unit. For property related services, such as those proposed in the Apple Valley Village PBID, the benefit unit may be measured in linear feet of primary street frontage or parcel size in square feet or building size in square feet or number of building floors or proximity to major corridors in average linear feet, or any combination of these factors. Quantity takeoffs for each parcel are then measured or otherwise ascertained. From these figures, the amount of benefit units to be assigned to each property can be calculated. Special circumstances such as unique geography, land uses, development constraints etc. are carefully reviewed relative to specific programs and improvements to be funded by the PBID in order to determine any levels of diminished benefit which may apply on a parcel-by-parcel or categorical basis.

Based on the factors described above such as geography and nature of programs and activities proposed, an assessment formula is developed which is derived from a singular or composite basic benefit unit factor or factors. Within the assessment formula, different factors may be assigned different "weights" or percentage of values based on their relationship to programs/services to be funded.

Next, all program and activity costs, including incidental costs, District administration and ancillary program costs, are estimated. It is noted, as stipulated in Proposition 218, and now required of all property based assessment Districts, indirect or general benefits may not be incorporated into the assessment formula and levied on the District properties; only direct or "special" benefits and costs may be considered. Indirect or general benefit costs, if any, must be identified and, if quantifiable, calculated and factored out of the assessment cost basis to produce a "net" cost figure. In addition, Proposition 218 no longer automatically exempts government owned property from being assessed and if special benefit is determined to be conferred upon such properties, they must be assessed in proportion to special benefits conferred in a manner similar to privately owned property assessments.



APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT

From this, the value of a basic benefit unit or “basic net unit cost” can be computed by dividing the total amount of estimated net program costs by the total number of benefit units. The amount of assessment for each parcel can be computed at this time by multiplying the Net Unit Cost times the number of Basic Benefit Units per parcel. This is known as “spreading the assessment” or the “assessment spread” in that all costs are allocated proportionally or “spread” amongst all properties within the PBID.

The method and basis of spreading program costs varies from one PBID to another based on local geographic conditions, types of programs and activities proposed, and size and development complexity of the District. PBIDs may require secondary benefit zones to be identified to allow for a tiered assessment formula for variable or “stepped-down” benefits derived.

Supplemental Proposition 218 Procedures and Requirements

Proposition 218, approved by the voters of California in November of 1996, adds a supplemental array of procedures and requirements to be carried out prior to levying a property-based assessment like the Apple Valley Village PBID. These requirements are in addition to requirements imposed by State and local assessment enabling laws. These requirements were “chaptered” into law as Article XIID of the California Constitution.

Since Prop 218 provisions will affect all subsequent calculations to be made in the assessment formula for the Apple Valley Village PBID, Prop 218 requirements will be taken into account. The key provisions of Prop 218 along with a description of how the Apple Valley Village PBID complies with each of these provisions are delineated below.

(Note: All section references below pertain to Article XIII of the California Constitution):

**Finding 1. From Section 4(a): “Identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed”**

There are 294 “identified” parcels within the Apple Valley Village PBID that, in the opinion of this Assessment Engineer, will derive special benefits from the District programs and activities and will be assessed.

Benefits are special and unique only to the identified parcels within the District because programs and services are only provided directly for the identified parcels. These identified benefiting parcels are located within the PBID perimeter boundary which is shown on the Boundary Map included in the Management District Plan and are listed as an attachment to the Plan and this Report - identified by assessor parcel number. Any future land developments and/or subdivisions approved within the term of the renewed District will adhere to the assessment rate structure described herein.

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

Boundaries

The PBID extends primarily along Highway 18 between just west of Navajo to just east of Central and surrounding certain commercial properties generally between Esaws on the north and Ottawa on the south. There are two benefit zones within the renewed PBID – Zone A and Zone B. Zone A includes all parcels with Highway 18, Yucca Loma, Navajo and Central north of Highway 18 frontages. Zone B includes all other parcels in the District boundaries.

No services or improvements from the existing PBID are provided to the neighborhoods to the east, west or south of the PBID boundaries and, in turn, no special benefits are derived from PBID funded services and programs by parcels lying outside the PBID. General benefits, if any, are unintentional and unquantifiable.

All identified parcels within the above-described boundaries are assessed to fund special benefit services, programs and improvements as outlined in this report and the Management District Plan. PBID funded activities are only provided to properties inside the District boundaries – none outside.

**Finding 2. From Section 4(a): “Separate general benefits (if any) from the special benefits conferred on parcel(s). Only special benefits are assessable. “**

As stipulated by Proposition 218, assessment District programs and activities may confer a combination of general and special benefits to properties, but the only program benefits that can be assessed are those that provide special benefit to the identified parcels. For the purposes of this analysis, a “general benefit” is hereby defined as: “A benefit to properties in the area and in the surrounding community or benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied”. “Special benefit” as defined by the California State Constitution means a distinct benefit over and above general benefits conferred on real property located in the District or to the public at large.

The property uses of the identified parcels within the boundaries of the Apple Valley Village PBID which receive special benefits from PBID funded programs and services are currently a mix of retail, office, financial, light industrial, residential and parking. Services, programs and improvements provided by the District are explicitly designed to provide special benefits to identified parcels within the boundaries of the District.

Existing Town of Apple Valley services are enhanced, not replaced or duplicated, by PBID services. In the case of the Apple Valley Village PBID, the very nature of the purpose of this District is to fund supplemental programs, improvements and services within the PBID boundaries above and beyond what is being currently provided to the City in general or the public at large and funded either via normal tax supported methods or other funding sources. PBID funded supplemental services, programs and improvements, are designed to enhance each identified parcel, increase tenancy, image and marketing of each identified parcel in the PBID and improve the aesthetic appearance

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

and safety of streetscape areas adjacent to each identified parcel within the PBID. All benefits derived from the PBID assessments levied on parcels within the PBID are for supplemental services, programs and improvements directly benefiting each parcel within this area and support increased commerce, business attraction and retention, increased property rental income and improved identity. No services are provided beyond the PBID boundaries.

**Improvements and Activities**

The following are the proposed improvements and activities to be funded by the Apple Valley Village PBID:

**1. Supplemental Public Security Program:**

- additional Sheriff patrolling
- security seminars/alerts for property/business owners, as needed

This supplemental security program directly benefits each parcel within the PBID by creating positive perceptions of the Village area as a safe and visitor-friendly shopping, dining and service area. Supplemental security services present a perception of a safe and successful business center for the direct and special benefit of each parcel within the PBID.

This supplemental security program assists in securing the PBID areas adjacent to each parcel within the PBID and enhances the image of this business center and the public streetscape areas adjacent to each parcel within it. This activity is designed to increase commerce and attract and retain businesses for the benefit of each parcel within the PBID. This supplemental security program will only be provided within the PBID boundaries for the direct benefit of each parcel within the PBID; therefore these services constitute "special benefits" to each assessed parcel.

The cost of providing this supplemental security program is estimated at \$30,000, or 15% of the Year 1 budget.

**2. Marketing/Promotions**

- advertising of the District's diverse array of goods, dining, and services
- underwritten advertising opportunities for District businesses
- sales and business promotions

This activity is designed to enhance commerce and attract and retain businesses for the direct benefit of each parcel within the PBID boundaries by marketing the array of goods, services and dining within the District. Marketing/promotions directly benefits each parcel within the PBID by creating positive perceptions of the Village District as a friendly shopping, dining and service area. Regular marketing promotes a viable and successful business center for the direct and special benefit of each parcel within the PBID.

These marketing-promotion programs will only be provided for each parcel within the PBID boundaries; therefore these services constitute "special benefits" to each assessed parcel.

APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT

The cost of providing marketing-promotions is estimated at \$50,000, or 25% of the Year 1 budget.

**3) Streetscape Beautification/Image Enhancement/Special Projects**

- decorative streetlight design/installation
- Hwy 18 drainage/parking improvement design/construction
- miscellaneous street paving
- theme/holiday banner design/purchase/installation/maintenance
- holiday decoration purchase/installation/maintenance

This streetscape beautification/image enhancement/special projects element directly benefits each parcel within the PBID by creating positive image perceptions of the Village area as a visitor-friendly shopping, dining and service area. These improvements present a perception of a successful business center for the direct and special benefit of each parcel within the PBID.

These improvements assists in beautifying the PBID areas adjacent to each parcel within the PBID and enhances the image of this business center and the public streetscape areas adjacent to each parcel within it. This activity is designed to increase commerce and attract and retain businesses for the benefit of each parcel within the PBID. These improvements will only be provided within the PBID boundaries for the direct benefit of each parcel within the PBID; therefore these services constitute "special benefits" to each assessed parcel.

The cost of providing streetscape beautification/image enhancement/special project improvements is estimated at \$100,000, or 50% of the Year 1 budget.

**4) Administration/Operations**

This program element funds the costs for day to day program management, preparation of regular PBID related reports, office expenses, legal fees, City/County assessment district fees, accounting/bookkeeping fees, and Directors & Officers and General Liability insurance.

This component is key to the proper expenditure of PBID assessment funds and the administration of PBID programs and activities which are intended to benefit each parcel within the PBID through increased commerce within the District. Because this program exists only for the direct benefit of each identified parcel within the PBID and will only be provided for matters occurring within the PBID boundaries, this program constitutes a "special benefit" to each identified and assessed parcel.

The cost of providing administration/operations for is estimated at \$20,000, or 10% of the 2013 Budget.

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

Each of the above-described programs and activities work together to create a more pleasing environment within the District that is conducive to strengthening the current and future economic vitality of this business center through the attraction and retention of new business, increased commerce and enhanced aesthetics. The programs, improvements and services are designed to specifically benefit each identified parcel within the PBID boundaries. The PBID assessments are only levied on identified parcels within the PBID boundaries and assessment revenues are spent to deliver services that provide a direct and special benefit to assessed parcels and to improve the economic vitality of these properties. Inasmuch as no supplemental services are provided beyond the PBID boundaries to the surrounding communities or to the public in general, any general benefit is unintentional. It is hereby determined that general benefits as related to PBID funded activities and services, if any, are not quantifiable, measurable, or tangible.

**Finding 3. From Section 4(a): “(Determine) the proportionate special benefit derived by each parcel in relationship to the entirety of the.....cost of public improvement(s) or the maintenance and operation expenses.....or the cost of the property related service being provided.**

Each identified parcel within the district will be assessed based on property characteristics unique only to that parcel. The calculated assessment rates are applied to the actual measured parameters of each parcel and thereby are proportional to each and every other identified parcel within the district as a whole. Larger parcels and ones with larger buildings and street frontages are expected to impact the demand for services and programs to a greater extent than smaller ones and thus are assigned a higher proportionate degree of assessment program and service costs. The proportionality is further achieved by setting targeted formula component weights for the respective parcel by parcel identified land attributes.

The proportionate special benefit costs (benefit assessments) for all identified parcels within the District have been calculated based on the assessment formula as determined by this Assessment Engineer, and are listed as an attachment to the Management District Plan and this Report. The individual proportionate benefit percentage (i.e. proportionate relationship to the total special benefit related program and activity costs) is computed by dividing the individual parcel assessment by the total special benefit program costs.

**Finding 4. From Section 4(a): “No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”**

Not only are the proposed program costs reasonable due to the benefit of group purchasing and contracting which is possible through the Apple Valley Village PBID, they are also considerably less than other options considered by the Apple Valley Village PBID proponent group. The actual assessment rate for each parcel within the PBID directly relate to the level of special benefit service to be provided to each identified parcel within the District based on the

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

respective and applicable property characteristics as delineated in this Report.

**Finding 5.** From Section 4(a): “Parcels.....that are owned or used by any (public) agency shall not be exempt from assessment.....”

In the opinion of this Assessment Engineer, there is no clear and convincing evidence that publicly owned parcels do not benefit equally to privately owned parcels and, thus, Town and County School Board owned parcels within the Village PBID are assessed in the same manner and rate as private owned parcels using the same formula and property characteristics methodology. It is noted that the PBID assessment for the Federal owned US Post Office site is set at \$0 since there is no method to levy and collect a local property assessment on property owned by the US Government. In the 250 plus PBIDs throughout California, no district has successfully collected a PBID assessment from the Federal Government. No PBID funded services and improvements will overtly benefit this subject property. It is further noted that in California, any public property used for public streets, utilities, and thoroughfares are historically, not subject to local property assessments, and thus, are not levied an assessment in the Village PBID.

**Finding 6.** From Section 4(b): “All assessments must be supported by a detailed engineer’s report prepared by a registered professional engineer certified by the State of California”.

This report serves as the “detailed engineer’s report” to support the benefit property assessments levied within the Apple Valley Village PBID.

**Finding 7.** From Section 4(c): “The amount of the (proposed) assessment for each parcel shall be calculated (along with) the total amount thereof chargeable to the entire district, the duration of such payments, the reason for such assessment and the basis upon which the amount of the (proposed) assessment was calculated.”

The individual and total parcel assessments attributable to special property benefits are shown on Appendix 1 to the Management District Plan and this Report. The District and resultant assessment payments will continue for 5 years and may be renewed again at that time. The reasons (purposes) for the assessments are outlined in Finding 2 above as well as in the Management District Plan. The calculation basis of the proposed assessment is attributed to street frontage, land area and/or building area. There are two benefit zones.

**Assessment Formula Methodology**

**Step 1.** Select “Basic Benefit Unit(s)”

PBID assessment formulas typically are based on property characteristics such as street frontage, parcel size, building size and site location, all which relate to the amount of special benefit conferred on a particular parcel and the

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

proportionate assessment to be paid. The formula may base assessments on a single factor or a combination of factors.

Based on the specific and diverse needs and corresponding program activities to be funded by the Village PBID, which relate directly to the property street frontage, parcel size, building improvements and location, it is the opinion of this Assessment Engineer that the assessments be based proportionally on four property related elements; the amount of adjacent street frontage, the parcel size, the building area, if any, and the site location. Using the integration of multiple assessment factors like street frontage, parcel size and/or building area is an appropriate application of assessment methodology in a mixed density area like Apple Valley Village where the development patterns, parcel configurations and land uses are diverse and vary from block to block and parcel to parcel.

In an area like Apple Valley Village, the interactive application of site location and street frontage, land area and building area quantities is a proven method of fairly and equitably spreading special benefit costs to benefitting properties for PBID funded services, programs and improvements. Each of these factors directly relates to the degree of benefit each parcel will receive from PBID funded activities.

Site location (i.e. benefit zone) is a direct measure of the proportionate benefit received by each parcel relative to the site's proximity to PBID funded improvements and activities. There are two benefit zones within the renewed PBID – Zone A and Zone B. Zone A includes all parcels with Highway 18, Yucca Loma, Navajo and Central north of Highway 18 frontages. Zone B includes all other parcels in the District boundaries. In the opinion of this Assessment Engineer, the targeted weight of this factor, site location, should generate about 60% of the total PBID revenue in Zone A and 40% in Zone B. Many of the PBID funded improvements are slated for Zone A roadways due to the prime visibility to automobile traffic and the fact that most trips to the Village area (Zone A and B) have their ingress and egress via Zone A roadways.

Street frontage is a direct measure of the static utilization of each parcel and its corresponding impact or draw on PBID funded activities such as clean and safe activities and administration/operations. In the opinion of this Assessment Engineer, the targeted weight of this factor, street frontage, should generate about 30% of the total PBID revenue.

Land area is a direct measure of the current and future development capacity of each parcel and its corresponding impact or draw on PBID funded activities such as clean and safe and administration/operations. In the opinion of this Assessment Engineer, the targeted weight of this factor, land area, should generate approximately 15% of the total PBID revenue based on program needs, priorities and corresponding costs.

Building Area is a direct measure of the dynamic utilization of each parcel and its corresponding impact or draw on PBID funded activities such as marketing/promotions and administration/operations based on development density. In

APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT

the opinion of this Assessment Engineer, the targeted weight of this factor, building area, should generate approximately 55% of the total PBID revenue.

The “Basic Benefit Units” will be expressed, for commercial parcels, as a combined function of street frontage (Benefit Unit “A”), land area (Benefit Unit “B”), building area (Benefit Unit “C”). Based on the grid shape of the PBID, as well as the nature of the District program elements, it is determined that all parcels will gain a direct and proportionate degree of benefit based on the respective amount of street frontage, land area and building area, within two benefit zones.

**Step 2. Quantify Total Basic Benefit Units**

Taking into account all identified benefiting properties and their respective assessable benefit units within the PBID, there are 67,551 linear feet of street frontage, of which 17,972 linear feet (Benefit Units “A-1”) are “A” street frontage with the remaining 49,579 linear feet (Benefit Units “A-2”) along all other streets in the District, 7,538,722 million square feet of Zone A land (Benefit Units “B-1”), 9,359,571 million square feet of Zone B land (Benefit Units “B-2”) and 586,300 square feet (Benefit Units “C-1”) of Zone A building area and 826,194 square feet (Benefit Units “C-2”) of Zone B building area. A list of all parcels in the PBID is shown in Appendix B attached hereto.

**Step 3. Calculate Benefit Units for Each Property.**

The number of Benefit Units for each identified benefiting parcel within the Apple Valley Village PBID was computed from data extracted from Town of Apple Valley land records as well as San Bernardino County Assessor records and maps. These data sources delineate current building areas and property dimensions of record for each tax parcel. While it is understood that this data does not represent legal field survey measurements or detailed title search of recorded land subdivision maps, it does provide an acceptable basis for the purpose of calculating property based assessments. All respective property data used for assessment computations has been provided to each property owner in the PBID for their review and verification. All known or reported discrepancies, errors or misinformation have been corrected.

**Step 4. Determine Assessment Formula**

Based on the nature of the programs to be funded as well as other rationale outlined in Step 1 above, it has been determined that the Apple Valley Village PBID assessments are to be based on a combination of street frontage, land area and/or building area.

Using the cumulative property related data totals from Step 2 above, the base Year 1 assessment rates are set as follows:



**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

**Assessment Formula Unit Costs (2012-13):**

(Benefit Unit "A-1")	= \$1.50/lin ft of "A" street frontage
(Benefit Unit "A-2")	= \$0.66/lin ft of "B" street frontage
(Benefit Unit "B-1")	= \$0.00325/sq ft of land area
(Benefit Unit "B-2")	= \$0.0012/sq ft of land area
(Benefit Unit "C-1")	= \$0.12/sq ft of gross exterior bldg area
(Benefit Unit "C-2")	= \$0.048/sq ft of gross exterior bldg area

**20012-13 Assessment Rate Schedule and Application:**

The assessment formula is:

"A" Frontage x "A" Frontage Rate + "B" Frontage x "B" Frontage Rate + Land Area x Land Area Rate +  
Building Area x Building Area Rate

Any parcel zoned solely residential or agricultural cannot be assessed pursuant to State PBID Law which presumes such parcels do not benefit from PBID funded programs and services. There are currently no such parcels within the Village PBID.

Future Development As future new development occurs within the District, current property characteristics and parcel configurations may also change. This may occur due to various land related modifications such as new subdivisions, lot line adjustments, reversions to acreage and parcel consolidations or new building construction, additions or demolitions. In turn, individual parcel street frontage measurements, parcel sizes and building areas may also change. Any such modifications will result in recalculation of assessments for new and/or modified parcels or building areas based on the assessment rate in affect when such changes occur in accordance with future maximum rates and the assessment methodology delineated in this Report.

It is noted that any change in assessment formula methodology or rates other than as stipulated in this Report would require a new Proposition 218 ballot procedure in order to approve any such changes.

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

**SAMPLE CALCULATIONS:**

Zone A - 18,000 sq ft parcel with a 10,119 sq ft building and 80 ft of Hwy 18 street frontage

$$= 18,000 \text{ sq ft land} \times \$0.00325/\text{sq ft} + 10,119 \text{ sq ft bldg} \times \$0.12/\text{sq ft} + 80 \text{ LF frontage} \times \$1.50/\text{LF}$$

$$= \$58.50 + \$1,214.28 + \$120.00 = \$1,390.78 \text{ per year (old assmt} = \$2,400.28 \text{ per year, a 42\% drop)}$$

$$= \$ 115.90 \text{ per month}$$

$$= \$ 3.86 \text{ per day}$$

$$= 1.1 \text{ cent per sq ft bldg per month}$$

Same example as above but in Zone B

$$= 18,000 \text{ sq ft land} \times \$0.0013/\text{sq ft} + 10,119 \text{ sq ft bldg} \times \$0.048/\text{sq ft} + 80 \text{ LF frontage} \times \$0.66/\text{LF}$$

$$= \$23.40 + \$485.71 + \$48.00 = \$557.11 \text{ per year (old assmt} = \$1,093.59 \text{ per year, a 49\% drop)}$$

$$= \$ 46.42 \text{ per month}$$

$$= \$ 1.55 \text{ per day}$$

$$= \text{less than } 1/2 \text{ cent per sq ft bldg per month}$$

**Step 5. Estimate Total District Costs**

The total District projected costs for Year 1-5 are shown below in Table 1.

**TABLE 1**  
**Total Estimated Year 1-5 District Costs** (assume max 5% increase over prior year)

DESCRIPTION	Year 1	Year 2	Year 3	Year 4	Year 5	Total
1. Security	\$30,000	\$31,500	\$33,075	\$34,729	\$36,465	\$165,769
2. Marketing	\$50,000	\$52,500	\$55,125	\$57,881	\$60,775	\$276,282
3. Streetscape Beautification	\$75,000	\$78,750	\$82,688	\$86,822	\$91,163	\$414,422
4. Special Projects	\$25,000	\$26,250	\$27,563	\$28,941	\$30,388	\$138,141
5. Management/Operations/Contingency	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310	\$110,513
Total	\$200,000	\$210,000	\$220,500	\$231,525	\$243,101	\$1,105,126

**Step 6. Separate General Benefits from Special Benefits and Related Costs (Prop 218)**

All benefits derived from the assessments outlined in the Management District Plan and this Report are for supplemental services, programs and improvements directly benefiting the identified properties within the PBID. All PBID funded activities are provided solely to properties within the Apple Valley Village PBID. All services are delivered only within the boundaries and designed only for the direct special benefit of the identified assessed properties in the PBID. No services are provided to non-assessed parcels outside the PBID boundaries. Any potential spill over effect is unquantifiable as previously discussed in this report. Thus, all general benefits (if any) within or outside of the PBID, are inadvertent, intangible and immeasurable. Total Year 1 District revenues are shown below in Table 2.

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

**TABLE 2**

**Total Year 1 District Revenues**

Funding Source	Revenue	% of Total
PBID Assessments	\$200,000	100.00%
<b>TOTAL DISTRICT REVENUE</b>	<b>\$200,000.00</b>	<b>100.00%</b>

**Step 7. Calculate “Basic Unit Cost”**

With a Year 1 projected assessment revenue of \$200,000, the Basic Unit Costs are shown above in Step 4. Since the PBID is being renewed for a 5 year term, maximum assessments rates for future years must be set at the renewal point of the PBID. *An annual flat inflationary assessment rate increase of up to 5% may be imposed each year for Years 2-5, on approval by the PBID Property Owner’s Association.* The maximum assessment rates for Years 1-5 are shown below in Table 3.

**TABLE 3**

**Year 1-5 Maximum and Projected District Assessment Rates**

(assumes maximum 5% increase over prior year rates)

Zone A	YR 1	YR 2	YR 3	YR 4	YR 5
"A" Street Frontage Rate (\$/LF)	\$1.50000	\$1.57500	\$1.65375	\$1.73644	\$1.82326
"B" Street Frontage Rate (\$/LF)	\$0.66000	\$0.69300	\$0.72765	\$0.76403	\$0.80223
Land Area Rate (\$/SF)	\$0.00325	\$0.00341	\$0.00358	\$0.00376	\$0.00395
Bldg Area Rate (\$/SF)	\$0.12000	\$0.12600	\$0.13230	\$0.13892	\$0.14586
Zone B	YR 1	YR 2	YR 3	YR 4	YR 5
Street Frontage Rate (\$/LF)	\$0.66000	\$0.69300	\$0.72765	\$0.76403	\$0.80223
Land Area Rate (\$/SF)	\$0.00130	\$0.00137	\$0.00143	\$0.00150	\$0.00158
Bldg Area Rate (\$/SF)	\$0.04800	\$0.05040	\$0.05292	\$0.05557	\$0.05834

**Step 8. Spread the Assessments**

The resultant assessment spread calculation results for each parcel within the PBID are shown in the Management District Plan and were determined by applying the District assessment formula to each identified benefiting parcel.

# APPENDIX 1

## 2012-13 PROPERTY TAX ASSESSMENT ROLL

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

APN	YR 1 ASSM'T
0439-022-66-0000	\$13,417.00
3087-301-41-0000	\$1,395.34
3087-301-42-0000	\$84.63
3087-301-43-0000	\$601.36
3087-301-44-0000	\$387.83
3087-301-45-0000	\$10,840.02
3087-301-46-0000	\$558.88
3087-301-52-0000	\$1,604.69
3087-341-01-0000	\$491.52
3087-341-02-0000	\$377.50
3087-341-03-0000	\$1,392.78
3087-341-04-0000	\$825.32
3087-341-05-0000	\$389.59
3087-341-06-0000	\$8.13
3087-341-07-0000	\$16.25
3087-341-08-0000	\$1,017.77
3087-341-09-0000	\$159.61
3087-341-10-0000	\$933.29
3087-341-11-0000	\$996.44
3087-341-12-0000	\$478.46
3087-341-13-0000	\$302.59
3087-341-19-0000	\$508.83
3087-341-20-0000	\$895.13
3087-341-25-0000	\$1,001.64
3087-341-30-0000	\$1,727.43
3087-341-31-0000	\$1,451.45
3087-341-39-0000	\$526.76
3087-341-40-0000	\$208.47
3087-341-43-0000	\$1,743.03
3087-342-01-0000	\$603.98
3087-342-02-0000	\$550.25
3087-342-03-0000	\$526.66
3087-342-06-0000	\$668.96
3087-342-07-0000	\$916.30
3087-342-08-0000	\$1,099.57
3087-342-21-0000	\$685.20
3087-342-25-0000	\$1,160.59
3087-342-32-0000	\$276.17
3087-342-33-0000	\$466.85
3087-342-34-0000	\$9,823.69
3087-342-38-0000	\$4,059.95
3087-342-39-0000	\$729.43
3087-342-43-0000	\$1,759.86
3087-342-46-0000	\$646.50

APN	YR 1 ASSM'T
3087-381-01-0000	\$0.00
3087-381-06-0000	\$495.38
3087-381-07-0000	\$136.50
3087-381-08-0000	\$78.25
3087-381-09-0000	\$78.25
3087-381-10-0000	\$224.16
3087-381-11-0000	\$767.37
3087-381-12-0000	\$385.28
3087-381-19-0000	\$587.90
3087-381-21-0000	\$564.96
3087-381-22-0000	\$274.10
3087-382-01-0000	\$1,178.66
3087-382-02-0000	\$1,972.77
3087-382-03-0000	\$553.89
3087-382-04-0000	\$700.01
3087-382-05-0000	\$995.12
3087-382-13-0000	\$161.25
3087-382-14-0000	\$573.19
3087-382-15-0000	\$1,287.14
3087-382-16-0000	\$158.81
3087-382-17-0000	\$161.25
3087-382-18-0000	\$158.92
3112-561-13-0000	\$912.34
3112-561-25-0000	\$383.72
3112-561-26-0000	\$2,421.77
3112-563-11-0000	\$3,066.31
3112-563-12-0000	\$185.63
3112-563-13-0000	\$185.63
3112-563-14-0000	\$584.75
3112-563-15-0000	\$569.63
3112-563-16-0000	\$633.19
3112-563-17-0000	\$423.59
3112-563-18-0000	\$185.63
3112-563-19-0000	\$521.63
3112-563-20-0000	\$185.63
3112-563-21-0000	\$853.07
3112-563-22-0000	\$821.63
3112-563-23-0000	\$605.63
3112-563-24-0000	\$321.98
3112-651-23-0000	\$3,300.30
3112-651-24-0000	\$3,884.17
3112-653-01-0000	\$623.00
3112-653-02-0000	\$509.63
3112-653-03-0000	\$713.63

APN	YR 1 ASSM'T
3112-653-04-0000	\$366.83
3112-653-05-0000	\$473.15
3112-653-06-0000	\$421.07
3112-653-07-0000	\$500.99
3112-653-08-0000	\$425.63
3112-653-09-0000	\$701.39
3112-653-10-0000	\$605.63
3112-653-11-0000	\$185.63
3112-653-12-0000	\$1,987.65
3112-731-07-0000	\$2,723.47
3112-731-08-0000	\$895.93
3112-731-12-0000	\$370.84
3112-731-13-0000	\$370.84
3112-731-22-0000	\$1,324.13
3112-731-23-0000	\$5,010.87
3112-731-24-0000	\$1,344.10
3112-731-25-0000	\$780.73
3087-341-16-0000	\$2.86
3087-341-17-0000	\$26.00
3087-341-21-0000	\$571.43
3087-341-22-0000	\$600.55
3087-341-23-0000	\$202.19
3087-341-24-0000	\$287.61
3087-341-32-0000	\$529.76
3087-341-41-0000	\$571.73
3087-342-09-0000	\$452.67
3087-342-10-0000	\$716.36
3087-342-11-0000	\$3,278.64
3087-342-12-0000	\$136.42
3087-342-13-0000	\$7.80
3087-342-14-0000	\$42.90
3087-342-15-0000	\$18.85
3087-342-16-0000	\$2.60
3087-342-17-0000	\$42.90
3087-342-18-0000	\$54.51
3087-342-19-0000	\$57.12
3087-342-20-0000	\$16.32
3087-342-22-0000	\$406.47
3087-342-23-0000	\$4.94
3087-342-24-0000	\$413.44
3087-342-26-0000	\$398.83
3087-342-27-0000	\$875.04
3087-342-28-0000	\$605.42
3087-342-29-0000	\$704.70

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

3087-342-30-0000	\$347.10
3087-342-31-0000	\$277.78
3087-342-35-0000	\$345.95
3087-342-36-0000	\$363.71
3087-342-37-0000	\$929.12
3087-342-40-0000	\$855.58
3087-342-41-0000	\$275.64
3087-342-42-0000	\$1,019.46
3087-342-44-0000	\$506.41
3087-342-45-0000	\$634.59
3087-351-01-0000	\$365.60
3087-351-02-0000	\$118.01
3087-351-03-0000	\$241.98
3087-351-04-0000	\$241.98
3087-351-05-0000	\$488.48
3087-351-07-0000	\$484.52
3087-351-11-0000	\$483.38
3087-351-13-0000	\$141.00
3087-351-15-0000	\$171.19
3087-351-16-0000	\$171.19
3087-351-30-0000	\$483.03
3087-351-31-0000	\$783.00
3087-351-32-0000	\$105.00
3087-351-33-0000	\$585.00
3087-351-34-0000	\$595.50
3087-351-35-0000	\$115.50
3087-351-36-0000	\$115.50
3087-351-37-0000	\$144.11
3087-351-38-0000	\$105.00
3087-351-39-0000	\$105.00
3087-351-40-0000	\$114.07
3087-351-41-0000	\$114.07
3087-351-42-0000	\$402.07
3087-351-43-0000	\$690.07
3087-351-44-0000	\$690.07
3087-351-45-0000	\$741.33
3087-351-46-0000	\$581.30
3087-351-47-0000	\$388.15
3087-351-48-0000	\$101.84
3087-351-49-0000	\$101.84
3087-351-50-0000	\$291.99
3087-381-02-0000	\$740.06
3087-381-03-0000	\$419.73
3087-381-04-0000	\$1,712.97
3087-381-05-0000	\$1,716.40

3087-381-15-0000	\$747.28
3087-381-16-0000	\$263.89
3087-381-17-0000	\$408.15
3087-381-18-0000	\$427.65
3087-381-20-0000	\$35.09
3087-381-23-0000	\$364.47
3087-381-25-0000	\$239.72
3087-382-10-0000	\$815.73
3087-382-11-0000	\$142.65
3087-382-12-0000	\$772.03
3087-382-19-0000	\$455.96
3087-382-20-0000	\$101.72
3087-382-21-0000	\$101.72
3087-382-22-0000	\$101.72
3087-382-23-0000	\$101.72
3087-382-24-0000	\$101.72
3087-382-25-0000	\$101.72
3087-382-26-0000	\$101.72
3087-382-27-0000	\$101.72
3087-382-28-0000	\$925.52
3087-382-29-0000	\$302.74
3087-382-30-0000	\$101.85
3087-382-31-0000	\$575.61
3087-382-32-0000	\$575.61
3087-382-33-0000	\$553.39
3087-382-34-0000	\$101.85
3087-382-35-0000	\$101.85
3087-382-36-0000	\$101.85
3087-382-37-0000	\$161.85
3087-382-38-0000	\$105.00
3087-391-01-0000	\$2,164.52
3087-391-02-0000	\$42.90
3087-391-03-0000	\$776.35
3087-391-04-0000	\$1,229.72
3087-391-05-0000	\$1,056.15
3087-391-06-0000	\$276.25
3087-391-09-0000	\$376.50
3087-391-10-0000	\$753.00
3087-391-11-0000	\$777.00
3087-391-12-0000	\$303.00
3087-391-13-0000	\$349.80
3087-391-14-0000	\$105.00
3087-391-15-0000	\$105.00
3087-391-16-0000	\$585.00
3087-391-17-0000	\$303.00

3087-391-18-0000	\$364.82
3087-391-19-0000	\$364.89
3087-391-20-0000	\$529.47
3087-391-21-0000	\$739.74
3087-391-22-0000	\$986.72
3087-391-23-0000	\$115.36
3087-391-24-0000	\$115.50
3087-391-25-0000	\$115.50
3087-391-26-0000	\$115.50
3087-391-27-0000	\$115.50
3087-391-28-0000	\$115.50
3087-391-29-0000	\$230.88
3087-391-30-0000	\$2,595.34
3087-392-05-0000	\$498.89
3087-392-06-0000	\$1,074.00
3087-392-07-0000	\$115.50
3087-392-08-0000	\$303.00
3087-392-09-0000	\$105.00
3087-392-12-0000	\$284.83
3087-392-13-0000	\$102.01
3087-392-14-0000	\$523.88
3087-392-15-0000	\$115.50
3087-392-16-0000	\$115.50
3087-392-19-0000	\$674.70
3087-392-20-0000	\$102.01
3087-392-21-0000	\$102.01
3087-392-22-0000	\$284.83
3087-392-23-0000	\$115.50
3087-392-24-0000	\$115.50
3087-392-25-0000	\$115.50
3087-392-26-0000	\$115.50
3087-392-27-0000	\$576.68
3087-392-28-0000	\$899.10
3087-392-29-0000	\$634.20
3087-392-30-0000	\$115.50
3087-392-31-0000	\$115.50
3087-392-32-0000	\$115.50
3087-392-33-0000	\$115.50
3087-392-34-0000	\$115.50
3087-392-35-0000	\$348.82
3087-392-36-0000	\$112.54
3087-392-37-0000	\$112.54
3087-392-38-0000	\$1,230.90
3087-392-39-0000	\$1,210.19
3112-651-25-0000	\$313.06

**APPLE VALLEY VILLAGE PROPERTY & BUSINESS IMPROVEMENT DISTRICT**

3112-651-26-0000	\$493.50
3112-651-27-0000	\$143.75
3112-651-28-0000	\$540.01
3112-721-01-0000	\$1,289.31
3112-721-02-0000	\$335.55
3112-721-03-0000	\$105.00
3112-721-04-0000	\$105.00
3112-721-05-0000	\$344.87
3112-721-06-0000	\$105.00
3112-721-07-0000	\$736.33

3112-721-08-0000	\$825.00
3112-721-09-0000	\$105.00
3112-721-10-0000	\$436.50
3112-721-11-0000	\$105.00
3112-721-12-0000	\$105.00
3112-721-13-0000	\$736.33
3112-731-01-0000	\$595.36
3112-731-02-0000	\$115.36
3112-731-03-0000	\$115.36
3112-731-04-0000	\$585.00

3112-731-05-0000	\$585.00
3112-731-06-0000	\$136.50
3112-731-15-0000	\$402.76
3112-731-16-0000	\$122.14
3112-731-17-0000	\$163.43
3112-731-18-0000	\$2,056.62
3112-731-19-0000	\$594.15
3112-731-21-0000	\$983.32