



**Kings Beach Benefit Assessment District No. 1
Engineer's Report**

Placer County

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1. ENGINEER'S LETTER

On September 11, 2012, the Board of Supervisors of Placer County, State of California, adopted Resolution No. 2012-213, a Resolution of Intent to Initiate Proceedings to Consider Formation of Kings Beach Benefit Assessment District No. 1 ("Resolution Initiating Proceedings"), in connection with the formation of the assessment district known and designated as "Kings Beach Benefit Assessment District No. 1, ("District").

The Resolution Initiating Proceedings directed NBS to prepare and file an Engineer's Report in connection with the formation proceedings for the District. This Engineer's Report includes the reason for the assessment, identifies the parcels upon which the assessment is imposed, and presents a basis upon which the assessment is to be calculated.

The following assessment is authorized in order to pay the estimated costs of the maintenance and service of the District sidewalk improvements, as well as annual administrative costs to be paid by the assessable real property within the boundaries of the District in proportion to the special benefit received. The following table summarizes the District assessment:

Description	Amount
2014/15 Maximum District Assessment:	
Direct Maintenance Costs	\$174,418.58
Administration Costs	8,720.67
Operating Reserve Fund Contribution	18,313.92
Less: District Contributions	(35,000.00)
Total 2014/15 Maximum District Assessment	\$166,453.17
Total Special Benefit Points	2,542.89
2014/15 Maximum Allowable Assessment per Special Benefit Point	\$65.46

In making the assessments contained herein pursuant to the Benefit Assessment District Act of 1982, Article XIID of the Constitution of the State of California and the Proposition 218 Omnibus Implementation Act (collectively referred to as the "Assessment Law"):

1. I identified all parcels which will have a special benefit conferred upon them from the maintenance of improvements described in Section 3.2 to this Engineer's Report (the "Specially Benefited Parcels"). For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is included in Section 8 of this Engineer's Report.
2. I have assessed the costs and expenses to maintain the improvements upon the Specially Benefited Parcels. In making such assessment:
 - a. The proportionate special benefit derived by each Specially Benefited Parcel from the maintenance of the improvements was determined in relationship to the entirety of the maintenance costs;
 - b. No assessment has been imposed on any Specially Benefited Parcel which exceeds the reasonable cost of the proportional special benefit conferred on such parcel from the maintenance of the improvements; and

- c. Any general benefits from the maintenance of the improvements have been separated from the special benefits and only special benefits have been assessed.

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared and computed in accordance with the order of the Board of Supervisors of Placer County and the Assessment Law.



Assessment Engineer



2. INTRODUCTION

2.1. Background of District

The Kings Beach Commercial Core Improvement Project (“Kings Beach Project”) is a Placer County (“County”) Public Works project located within the County’s unincorporated area of Kings Beach. The Kings Beach Project represents a public investment in excess of \$45 Million to revitalize the area through storm water treatment infrastructure, reconfiguring and rebuilding State Route 28, and adding 10 foot nominal sidewalks, Class 2 bike lanes, and public bus shelters. The Kings Beach Project is centered on transforming a section of State Route 28 from four lanes down to three lanes with roundabouts and limited on-highway seasonal parking. In addition, portions of the fish and mammal named County roads that intersect State Route 28 will also be improved with storm water infrastructure, sidewalks, formalized parking areas, and traffic calming measures.

Since 2002, Public Works has been developing the Kings Beach Project as a high priority effort in the North Lake Tahoe area to improve storm water runoff conditions in a densely built area, address safety and the need for enhanced multimodal mobility, and help revitalize the Kings Beach community.

During 10 years of planning efforts, the County has completed environmental review, completed preliminary design and a phase of traffic calming construction. The County is currently securing right-of-ways necessary to construct the proposed improvements, including parcels for replacement parking. The construction of the Kings Beach Project could commence as early as 2013, assuming full funding for the Kings Beach Project is secured.

Following construction of the Kings Beach Project, ongoing snow management and landscaping maintenance needs to be provided for the sidewalk area improvements. In order to ensure continued funding for the snow management maintenance and operations of the sidewalk areas, the formation of an assessment district to authorize the levy and collection of assessments, from benefitting properties, is considered. Should benefitting property owners and the County Board of Supervisors approve the formation of an assessment district, the levy and collection of assessments would not begin until the Kings Beach Project improvements are functional, ready to be maintained, and serviced by the assessment district. The Kings Beach Project improvements are estimated to be completed and ready to be maintained by fiscal year 2014/15.

As part of the assessment district formation process, this Engineer’s Report has been prepared to support the formation proceedings for the Kings Beach Benefit Assessment District No. 1 (“District”).

2.2. Reason for the Assessment

Approval of the assessment covered by this Engineer’s Report will generate the annual assessment revenue necessary to provide for the continued snow management and maintenance of the sidewalk improvements more fully described in Section 3.2. District snow management and maintenance services may include but are not limited to, all of the following: snow management, including the removal, hauling, and storage, the upkeep, repair, removal or replacement of all or any part of any sidewalk improvement, power-washing of the sidewalks, emptying of trash receptacles, landscape maintenance, and litter pick up. The District services include all necessary service, operations and administration required to keep the District sidewalk improvements in an operational and satisfactory condition. The continued maintenance and servicing of the District improvements shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

2.3. Process for Establishing the Assessment

The County cannot form the District and establish assessments without complying with the procedures specified in Article XIID and Proposition 218. In November 1996, the voters in the State of California added Article XIID to the California Constitution imposing, among other requirements, the necessity for the County to conduct an assessment ballot procedure to enable the owners of each property on which assessments are proposed to be enacted, the opportunity to express their support for, or opposition to, the proposed assessment. The basic steps of the assessment ballot procedure are outlined below.

The County must prepare a Notice of Public Hearing (“Notice”), which describes, along with other mandated information, the reason for the proposed assessments and provide a date, time and location of a public hearing to be held on the matter. The County must also prepare an assessment ballot, which clearly gives the property owner the ability to sign and execute their assessment ballot either in favor of, or in opposition to, the proposed assessment. The Notice and assessment ballot are mailed to each affected property owner within the District a minimum of 45 days prior to the public hearing date as shown in the Notice. The County may also hold community meetings with the property owners to discuss the issues facing the District and to answer property owner questions directly.

After the Notice and assessment ballot are mailed, property owners are given until the close of the public hearing, as stated in the Notice, to return their signed and executed assessment ballot. During the public hearing, property owners are given the opportunity to address the Board of Supervisors and ask questions or voice their concerns. After the public hearing, the returned assessment ballots received prior to the close of the public hearing are tabulated, weighted by the proposed assessment amount on each property and the results are announced by the Board of Supervisors.

Article XIID provides that if, as a result of the assessment ballot proceeding, a majority protest is found to exist, the Board of Supervisors shall not have the authority to enact the assessments as proposed. A majority protest exists if the assessments represented by ballots submitted in opposition exceed those submitted in favor of the assessment. All returned ballots are tabulated and weighted according to the financial obligation of each particular parcel. If there is no majority protest as described above, the Board of Supervisors may approve the District formation and assessments.

3. PLANS AND SPECIFICATIONS

The District will provide for the ongoing snow management, maintenance and administration of sidewalk improvements, as well as ongoing snow management of six public parking lots all located within the public right-of-way and dedicated easements within the boundaries of the District.

3.1. Description of the Boundaries of the District

The District is located in the County's unincorporated area of Kings Beach. The District is generally bounded by State Route 267 on the west, on the north by a varying boundary including Rainbow Avenue, Trout Avenue, Brook Avenue, and Salmon Avenue, on the east near the intersection of Chipmunk Street and State Route 28, and on the south-side of properties adjacent to State Route 28. The District will not provide snow management services and maintenance activities to improvements located outside of the District boundaries.

Appendix A of this Engineer's Report provides an assessment diagram that more fully provides a description of the District's boundaries and the parcels within those boundaries.

3.2. Description of the District Maintenance Activities

The improvements maintained by the District include sidewalks and appurtenant facilities, constructed as part of the Kings Beach Project, located throughout the District, and are of direct and special benefit to the parcels within the District. The District sidewalk improvements are located within the street public right-of-ways and dedicated public easements which are all within the boundaries of the District. In addition to the sidewalk improvements, snow management services will be provided to six public parking lots located throughout the boundaries of the District.

The District maintenance services include but are not limited to, all of the following: snow management, including the removal, hauling, and storage, the upkeep, repair, removal or replacement of all or any part of any sidewalk improvement, power-washing of the sidewalks, emptying of trash receptacles, and landscaping maintenance. Services provided include all necessary service, operations and administration required to keep the improvements in an operational and satisfactory condition. The District maintenance services shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

With respect to the maintenance activities, there are obvious time periods for when certain maintenance activities will occur. For other maintenance activities, there is a certain amount of timing flexibility, as well as a routine frequency for the occurrence of those maintenance activities. The timing of the maintenance activity occurrence for the District maintenance activities can generally be described as follows:

- Snow Management – Winter season (generally between November and April);
- Sidewalk Power-Washing – Summer season (generally between June and September);
- Emptying Trash Receptacles – Year-round;
- Landscape Maintenance – Summer season (generally between June and September); and
- Removal/Replacement of Damaged Improvement – Potentially any time of year depending on the type and/or extent of the damage.

Snow management services for State Route 28 and adjoining County roads throughout the District boundaries will be maintained by Caltrans. The District will not provide any snow management services on the streets within the District boundaries.

3.3. *Map of District Improvements*

The following map provides the approximate location (for reference only – may not include all) of the District improvements provided by the Kings Beach Project.

4. ESTIMATE OF COSTS

The estimated costs of maintenance, servicing and administration of the District improvements as described in Section 3 are outlined below. Each year, as part of the District assessment levy calculation process, the costs and expenses are reviewed and the annual costs are projected for the following fiscal year.

4.1. Cost Estimate Budget

The Fiscal Year 2014/15 estimated cost budget, from July 1, 2014 through June 30, 2015 for the maintenance, servicing and administration of the District improvements is as follows:

Description	Amount
Direct Maintenance Costs	
Snow Management	\$104,638.25
Snow Hauling	3,600.00
Snow Storage	20,000.00
Trash Removal	3,478.80
Sidewalk	10,800.00
Landscape Maintenance and Supplies	17,500.00
Repairs and Contingencies	6,400.68
Capital Improvement Replacement Fund	8,000.85
Subtotal Direct Maintenance Costs	\$174,418.58
Administration Costs	
Administration Fee	\$8,720.93
Rounding Adjustment	(0.26)
Subtotal Administration Costs	\$8,720.67
Subtotal of Direct Maintenance and Administration Costs	\$183,139.25
Operating Reserve Fund Contribution	\$18,313.92
Total 2014/15 Cost Estimate Budget	\$201,453.17

4.2. Definitions of Budget Items

Snow Management: Includes the removal of snow from the majority of District sidewalks with a portion of the sidewalk being used for additional snow storage. The annual snow management budget based upon approximately 65% of 110,324 square feet of sidewalk removed an estimated 25 times per year. Snow management also includes the County removal of snow from six public parking lots within the District.

Snow Hauling: Includes the loading and hauling of accumulated snow within the District. An estimated 40 hours has been budgeted for annual snow hauling activities.

Snow Storage: Includes the cost necessary to store that portion of the snow that needs to be removed and hauled from the District sidewalk areas.

Trash Removal: Includes the ongoing emptying and removal of the District's 15 trash receptacles positioned throughout the sidewalks within the District boundaries.

Sidewalk Cleaning: Includes two power washing treatments of the sidewalk improvements during the summer months.

Landscape Maintenance and Supplies: Includes the required landscaping maintenance costs necessary for a contractor or County staff member to maintain landscaped areas and irrigation; including aesthetic treatment and replacement of landscaping as necessary.

Repairs and Contingencies: includes scheduled repairs as well as repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include repair, replacement or renovation of damaged improvements due to snow management activities, vandalism, storms, etc.

Capital Improvement Replacement Fund: Includes the cost to replace and/or renovate larger, more expensive improvements within the District. These items may include sidewalk pavers, trash receptacles, benches, and equipment used to maintain the improvements within the District. These items have finite life expectancies and will need to be replaced at some point in the future. On an annual basis, any non-expended assessment monies, in excess of the six month operation reserve collection, will be transferred to this account until such time as there are sufficient monies to pay for these and/or other unforeseen improvement costs. The County will monitor this account and any transfers annually.

Administration Fee: This item includes the cost to all particular departments and staff of the County, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual engineer's report, resolutions and placing the assessment amounts onto the County tax roll each year, along with responding to any public inquiries.

Rounding Adjustment: Includes the amount necessary to bring the assessment amount to an amount that is divisible by two, which is required for County property tax roll submittal.

Operating Reserve Collection: Includes the amount necessary to provide revenue needed to maintain the District during the first six months of each fiscal year while collecting assessments through property tax rolls. The operating reserve will continue to be funded over a period of time, until the balance equals a six month operating reserve.

5. SPECIAL AND GENERAL BENEFIT

5.1. Introduction

Pursuant to Article XIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance of the improvements shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance of the improvements. The Benefit Assessment District Act of 1982, commencing with Section 54703 of the Government Code, permits the establishment of assessment districts by local agencies for the purpose of providing services which benefit individual properties for those services which confer special benefit upon the properties to which the services are being provided.

Section 54711(1) of the Benefit Assessment District Act of 1982 requires that assessments must be levied according to benefit, this Section states:

"The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service."

Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Examples of parcels exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways.

Furthermore, Proposition 218 requires that the County separate the general benefit from special benefit, so that only special benefit may be assessed to properties within the District.

5.2. Identification of Benefit

The ongoing snow management, maintenance, servicing and operation of the District improvements will provide benefits to both those properties within the District boundaries and to the community as a whole. The benefit conferred to property within the District can be grouped into three primary benefit categories; aesthetic benefit, safety benefit and economic activity benefit. The three District benefit categories are further expanded upon in each section below.

Aesthetic Benefit

The aesthetic benefit relates to the increase in the overall aesthetics as a result of the snow management activities provided to the District sidewalks and public parking lots, as well as the ongoing maintenance provided to the sidewalk improvements. The cleared sidewalks and parking lot and maintained sidewalk infrastructure will enhance the overall image and desirability of the properties within the District; especially during the winter months. The following aesthetic benefits will be provided as a result of the District maintenance activities:

- Maintained sidewalk improvements will enhance the community identity of the Kings Beach Core area, which will lead to a stronger and healthier street corridor. The overall appeal of the District is enhanced when improvements are in place and kept in a healthy and satisfactory condition. Conversely, appeal decreases when improvements are not well-maintained, unsafe, or destroyed by the elements or vandalism.
- Uniform and well-maintained sidewalk improvements will create cohesion throughout the District. This District cohesion will enhance the retail and residential experience as well as encourage maximum use of building and lot area. Currently, the clearing of snow on existing sidewalks is the

responsibility of the individual property owner. A uniform snow management program will allow for a consistent and reliable snow management program throughout the District boundaries.

- Upgraded sidewalk amenities provided by the Kings Beach Project will enhance the appearance, desirability and “livability” of the property directly fronting the improvements provided throughout the District.

As a result of continued maintenance of the sidewalk improvements, the overall “livability” of the District will increase. “Livability” encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (VTPI, 2011) expands on the concept of “livability” and the various benefits associated with that designation. The Victoria Transport Policy Institute indicates that the “livability” of an area increases property desirability and business activity. “Livability” is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including streets, parks, transportation terminals and other public facilities. “Livability” also refers to the environmental and social quality of an area as perceived by employees, customers and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources.

Safety Benefit

The maintained sidewalk improvements and snow cleared parking lots will provide an increased level of safety to the property, businesses residents, and visitors to the District. As noted in the Kings Beach Commercial Core Improvement Project, Project Report (Dokken Engineering, 2010), convenient pedestrian access is a critical component of commercial and recreational activities that occur in Kings Beach. Currently, sidewalks are present in only some locations. Where sidewalks are not present, pedestrians must walk along the edge of the street or along undeveloped portions of the right of way.

The following safety benefits will be provided as a result of the District maintenance activities:

- The snow management activities will provide for clear and safe access to and from District properties, as well as provide for safe pedestrian passage throughout the District. The clear sidewalks will minimize the number of future trip and fall occurrences potentially occurring in front of property within the District.
- Well-maintained sidewalks provide a separation between vehicle and pedestrian as well as property and pedestrian, which provides a safety benefit for both property and pedestrian. The U.S. Department of Transportation Federal Highway Administration (FHWA, n.d.) notes that annually, around 4,500 pedestrians are killed in traffic crashes with motor vehicles in the United States. Pedestrians killed while "walking along the roadway" account for almost 8 percent of those deaths. Providing safe walkways separated from the travel lanes could help to prevent up to 88 percent of these "walking along roadway" crashes.
- Regular maintenance and repairs to the sidewalk improvements ensures that the sidewalk do not reach a state of deterioration or disrepair so as to be materially detrimental to properties adjacent to or in close proximity to the sidewalks.
- In addition to enhancing the appearance of the property, sidewalks also protect property frontage from damages as a result of erosion and vehicular impacts such as a parking.
- Safety for pedestrians involves not only a degree of protection from vehicular accidents, but also from criminal activity. Well maintained areas mitigate crime, especially vandalism, and enhance pedestrian safety.

Economic Activity Benefit

The economic activity benefit relates to the increase in the District's economic activity and future property development potential as a result of the well-maintained sidewalk improvements. The economic activity for property within the District can best be described as the ability for the property within the District to develop, redevelop and operate at the property's highest and best use. Properties within the District will receive the following economic activity benefits as a result of the District maintenance activities:

- The overall Kings Beach Project will serve as a catalyst in the revitalization of the Kings Beach area. This revitalization effort will encourage new property development, both non-residential and residential; as well as encourage existing property to renovate and/or expand to the highest and best use of the property. This economic activity effort will reduce vacancy rates and increase lease rates and purchase prices for both non-residential and residential property within the District.
- The snow managed sidewalks and parking lots will encourage an increase in the winter pedestrian activity, thus making the District an area that is easily accessible year-round. The District area will become more pedestrian friendly, thus improving the retail and residential environment by encouraging individuals to shop, dine, stay, and live within the District boundaries.

Well-maintained sidewalk improvements not only make adjacent properties appear more stable and prosperous, but can spur investment in the property. The National Complete Streets Coalition (NCSC, n.d.) notes that street design that is inclusive of all modes of transportation, where appropriate, not only improves conditions for existing businesses, but also is a proven method for revitalizing an area and attracting new development. Washington, DC's Barracks Row was experiencing a steady decline of commercial activity due to uninviting sidewalks, lack of streetlights, and speeding traffic. After many design improvements, which included new patterned sidewalks, more efficient public parking, and new traffic signals, Barrack's Row attracted 44 new businesses and 200 new jobs. Economic activity on this three-quarter mile strip (measured by sales, employees, and number of pedestrians) has more than tripled since the inception of the project.

5.3. Separation of General Benefit

Section 4 of Article XIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessments imposed.

General benefit is an overall and similar benefit to the public at large resulting from the maintenance activities to be provided by the assessments levied. The improvements to be maintained by the District will be constructed and located within the District boundaries only. There will be no District maintenance activities provided for improvements located outside of the District boundaries.

The sidewalk improvements and public parking lots will provide aesthetic, safety and economic activity benefits to the property within the District, but it is recognized that the ongoing District maintenance activities will also provide a level of benefit to some property and businesses within proximity to the District, as well as visitors and individuals passing through the District. Pedestrian traffic from property within and outside of the District as well as individuals passing through the District area will be able to utilize the maintained sidewalks and snow cleared parking lots to not only access property located within a close proximity to the District, but also property located outside of the District. Therefore, the general benefit created as a result of the District maintenance activities has been considered.

5.4. Quantification of General Benefit

In order for property within the District to be assessed only for that portion of special benefit received from the District maintenance activities, the general benefit provided by the sidewalk and parking lot snow management as well as the ongoing maintenance of the sidewalk improvements needs to be quantified. The amount of general benefit that is provided from the District maintenance activities can not be funded via property owner assessments within the District.

As result of the District maintenance activities, there will be a level of general benefit to pedestrians that do not live in or intend to conduct business within the District. There will be pedestrian traffic generated from property outside of the District that will utilize the maintained sidewalks in order to pass through the District and access property located outside of the District boundaries. In addition to accessing property located outside of the District, there will also be a level of pedestrian activity that will utilize the maintained sidewalks for leisure and fitness activities. Pedestrians will incorporate the maintained and safe sidewalks into their leisure and fitness routines, thus making the District sidewalks serve as a pass through portion of their overall route. The benefit provided to property and pedestrians, as a result of the maintained sidewalks serving as a pass through corridor, needs to be quantified.

People walk for a variety of reasons, whether the reason is to commute to work, run errands, shop, leisure activities, fitness, or some other purpose. To enhance the overall walking experience, pedestrians will seek out and utilize sidewalk facilities that provide a safe place to walk as well as an environment that provides a certain amount of visual interest. The Summary of Travel Trends, 2009 National Household Travel Survey (“NHTS”) prepared by the U.S. Department of Transportation Federal Highway Administration (FHWA, 2011) analyzed the number of person trips by various modes of transportations such as private vehicle, transit, walking, or some other means of transportation. According to data extracted from the 2009 NHTS database, of the annual 392,023 (in millions) total person trips, 40,962 (in millions) of those person trips were made by using walking as the primary mode of transportation (FHWA, 2011). According to the U.S. Census Bureau 2010 demographic profile data (U.S. Census Bureau, 2010), there was a reported population of 3,796 for the Kings Beach Area, with an average household size of 2.73. Based on this average household size, approximately 175 people reside within the District boundaries, with the remaining 3,621 residing outside of the District boundaries. Applying the 2009 NHTS walking trip percentage to the Kings Beach population, approximately 397 people in the Kings Beach area with approximately 18 people within the District boundaries use walking as their primary mode of transportation. The total Kings Beach area population, located outside of the District boundaries that uses walking as the primary mode of transportation is 379 people. This non-District related pedestrian traffic represents approximately 10.00% of the total non-District transportation activity and is considered to be general benefit.

District General Benefit

10.00%

The general benefit provided by the District maintenance activities is 10.00%. Accordingly, 90.00% of the benefits from the District maintenance activities are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

5.5. Apportioning of Special Benefit

As outlined above, each of the parcels within the District is deemed to receive special benefit from the District maintenance activities. Each parcel that has a special benefit conferred upon it as a result of the ongoing District maintenance activities is identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the District maintenance costs.

Benefit Points Assignment

Aesthetic Benefit Points Assignment

Aesthetic benefit points are assigned based upon the property's proximity to the District maintenance activities, as well as the property's existing land use. Non-residential and residential properties with sidewalk improvements along the property's entire street frontage located within the District are assigned 1.50 benefit points. Since the sidewalk improvements are not entirely contiguous throughout the District, there are properties within the District that only have a portion of sidewalk along their street frontage within the District. This reduction in sidewalk frontage does not provide the same level of aesthetic benefit that the same properties with complete sidewalk frontage received. In order to account for the reduced level of benefit received for properties with partial sidewalk frontage, non-residential and residential properties with partial sidewalk improvements are assigned 1.25 benefit points. Again, since the sidewalk improvements are not located throughout the entire District boundary, there are also properties within the District that do not have any sidewalk improvements along the property's street frontage. The properties are within close proximity to the sidewalks, and receive a benefit of having maintained sidewalks that are in very close proximity for users to travel and access the property. However, these properties do not receive the same level of aesthetic benefit that properties with sidewalk frontage receive. To account for this reduced benefit, non-residential and residential properties without sidewalk frontage are assigned 0.75 benefit points. Maintained sidewalks create an aesthetically pleasing environment for users that access the recreational property via the maintained sidewalks, but given the limited activity that recreational property receives compared to residential and non-residential property, recreational properties are assigned 0.50 benefit points. Vacant non-residential and residential properties and utility property receive an aesthetic benefit from the maintained sidewalk improvements, but given the very limited activity and pedestrian access that these properties provide, especially during the winter months, properties in this land use category receive a reduced level of benefit as a result of the District maintenance activities. To account for this reduced benefit, vacant non-residential and residential properties, and utility properties are assigned 0.25 benefit points. Common areas and roads are deemed to receive no benefit from the District maintenance activities because they serve as linkages for other properties and do not receive benefit from the increased aesthetics.

The following table provides the aesthetic benefit points assigned to the parcel land use categories within the District.

Parcel Land Use Classification	Aesthetic Benefit Point Assignment
Non-Residential with Sidewalk Frontage	1.50
Residential with Sidewalk Frontage	1.50
Non-Residential with Partial Sidewalk Frontage	1.25
Residential with Partial Sidewalk Frontage	1.25
Non-Residential without Sidewalk Frontage	0.75
Residential without Sidewalk Frontage	0.75
Recreational	0.50
Non-Residential Vacant	0.25
Residential Vacant	0.25
Utility	0.25
Common Area/Roads	0.00

Safety Benefit Points Assignment

Safety benefit points are assigned based upon the property's proximity to the District maintenance activities, as well as the property's existing land use. Based on additional pedestrian traffic that non-residential property generates when compared to residential property, non-residential properties with sidewalk improvements along the property's entire street frontage located within the District are assigned 1.50 benefit points and residential properties are assigned 1.25 benefit points. Since the sidewalk improvements are not entirely contiguous throughout the District, there are properties within the District that only have a portion of sidewalk along their street frontage within the District. This reduction in sidewalk frontage does not provide the same level of safety benefits that the same properties with complete sidewalk frontage received. In order to account for the reduced level of benefit received for properties with partial sidewalk frontage, non-residential properties with partial sidewalk improvements are assigned 1.25 benefit points and residential properties are assigned 1.00 benefit point. Again, since the sidewalk improvements are not located throughout the entire District boundary, there are properties within the District that do not have any sidewalk improvements along the property's street frontage. The properties are within close proximity to the sidewalks, and receive a benefit of having snow cleared and maintained sidewalks that are in very close proximity for users to safely travel and access the property. However, these properties do not receive the same level of safety benefit that properties with sidewalk frontage receive. To account for this reduced benefit, non-residential properties without sidewalk frontage are assigned 1.00 benefit point and residential properties are assigned 0.75 benefit points. Recreational property receives a safety benefit by having the sidewalks serve as a buffer between the property and the streets, but given the reduced activity and pedestrian access that these properties provide, recreational properties receive a reduced level of benefit as a result of the District maintenance activities. To account for this reduced benefit, recreational properties are assigned a benefit point of 0.50. Given the further limited activity and pedestrian access that vacant non-residential and residential properties and utility properties provide, properties in this land use category are assigned a benefit point of 0.25. Common areas and roads are deemed to receive no benefit from the District maintenance activities because they serve as linkages for other properties and do not receive a safety benefit.

The following table provides the safety benefit points assigned to the parcel land use categories within the District.

Parcel Land Use Classification	Safety Benefit Point Assignment
Non-Residential with Sidewalk Frontage	1.50
Residential with Sidewalk Frontage	1.25
Non-Residential with Partial Sidewalk Frontage	1.25
Residential with Partial Sidewalk Frontage	1.00
Non-Residential without Sidewalk Frontage	1.00
Residential without Sidewalk Frontage	0.75
Recreational	0.50
Non-Residential Vacant	0.25
Residential Vacant	0.25
Utility	0.25
Common Area/Roads	0.00

Economic Activity Benefit Points Assignment

The District is already an established mixed-use area with a solid economic activity presence; especially during the summer months. The Kings Beach area features a mixture of non-residential, residential, recreational, and vacant property with development and redevelopment potential. Accounting for the existing economic activity throughout the District, as well as the potential for properties to develop, redevelop and invest in their economic presence, properties within the District are assigned benefit points for the economic activity benefits received from the District maintenance activities. Economic activity benefit points are assigned based upon the property's proximity to the District maintenance activities, as

well as the property's existing land use. The District maintenance activities will allow for year-round clear and uniform access to all the properties within the District. This uniform and consistent winter maintenance will allow for increased activity during the winter months. To recognize the increase in winter economic activity, the non-residential properties with sidewalk improvements along the property's entire street frontage located within the District are assigned 2.00 benefit points and residential properties are assigned 1.50 benefit points. Since the sidewalk improvements are not entirely contiguous throughout the District, there are properties within the District that only have a portion of sidewalk along their street frontage within the District. This reduction in sidewalk frontage does not provide the same level of economic activity benefits that the same properties with complete sidewalk frontage receive. In order to account for the reduced level of benefit received for properties with partial sidewalk frontage, non-residential properties with partial sidewalk improvements are assigned 1.50 benefit points and residential properties are assigned 1.00 benefit point. Again, since the sidewalk improvements are not located throughout the entire District boundary, there are properties within the District that do not have any sidewalk improvements along the property's street frontage. The properties are within close proximity to the sidewalks, and receive a benefit of having snow cleared and maintained sidewalks that are in very close proximity, for users to travel and access the property. However, these properties do not receive the same level of economic activity benefit that properties with direct and partial sidewalk frontage receive. To account for this reduced benefit, non-residential properties without sidewalk frontage are assigned 1.00 benefit point and residential properties are assigned 0.50 benefit points. The ongoing District maintenance activities will encourage the highest and best use development potential of the recreational, vacant non-residential and residential properties, and utility properties. As a result of the development potential, recreational, vacant non-residential and residential, and utility properties are assigned an economic activity benefit point of 0.25. Common areas and roads are deemed to receive no benefit from the District maintenance activities because they serve as linkages for other properties and do not receive an economic activity benefit.

The following table provides the economic activity points assigned to various parcel land use categories within the District.

Parcel Land Use Classification	Economic Activity Benefit Point Assignment
Non-Residential with Sidewalk Frontage	2.00
Residential with Sidewalk Frontage	1.50
Non-Residential with Partial Sidewalk Frontage	1.50
Residential with Partial Sidewalk Frontage	1.00
Non-Residential without Sidewalk Frontage	1.00
Residential without Sidewalk Frontage	0.50
Recreational	0.25
Non-Residential Vacant	0.25
Residential Vacant	0.25
Utility	0.25
Common Area/Roads	0.00

The following table provides a summary of the special benefit points assigned to each parcel within the District.

Parcel Land Use Classification	Aesthetic Benefit Point Assignment	Safety Benefit Point Assignment	Economic Activity Benefit Point Assignment
Non-Residential with Sidewalk Frontage	1.50	1.50	2.00
Residential with Sidewalk Frontage	1.50	1.25	1.50
Non-Residential with Partial Sidewalk Frontage	1.25	1.25	1.50
Residential with Partial Sidewalk Frontage	1.25	1.00	1.00
Non-Residential without Sidewalk Frontage	0.75	1.00	1.00
Residential without Sidewalk Frontage	0.75	0.75	0.50
Recreational	0.50	0.50	0.25
Non-Residential Vacant	0.25	0.25	0.25
Residential Vacant	0.25	0.25	0.25
Utility	0.25	0.25	0.25
Common Area/Roads	0.00	0.00	0.00

Parcel Factors

The method of apportioning the benefit to the parcels within the District reflects the proportional special benefit assigned to each property from the District maintenance activities based upon the various property characteristics for each parcel as compared to other properties within the District. As part of the special benefit analysis various property characteristics were analyzed including parcel size, street frontage, building size, land use, trip generation, etc. Given that the special benefits provided by the District maintenance activities focus on aesthetic benefit, safety benefit and economic activity benefit, it was determined that property linear street frontage, lot square footage, building square footage, and land use are the most appropriate parcel factors. Each parcel's linear street frontage, lot square footage, building square footage, and land use have been used as the primary assessment variables for the calculation and assignment of parcel factors.

By adjusting the assigned special benefit points set forth above by parcel factors, a more complete picture of the proportional special benefits received by each parcel within the District is presented. Therefore, linear, lot and building factors were calculated and assigned for each parcel in the District according to the formulas below:

Linear Factor

According to the Kings Beach Community Plan (North Tahoe Community Plan Team, 1996) "A significant influence in the pattern of land use development over the years has been the nature of the subdivision of land of Kings Beach. Most, if not all, of the town was subdivided under the recorded Final Map of "Brockway Vista", which was recorded in 1926. That subdivision laid out a typical grid system of rectangular lots, with most of small dimensions of 25 feet in width and 125 feet in depth. As a result, much of the development has been constrained by this pattern, with a large number of small structures, confined within their property size."

Utilizing the dimensions from the original Brockway Vista grid system each parcel in the District is assigned a Linear Factor based upon the parcel's assigned linear street frontage divided by 25.00:

Linear Factor	=	Parcel's Assigned Linear Street Frontage	/	25.00
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Lot Factor

Again, applying the dimensions from the original parcel configuration set forth in the Brockway Vista layout (North Tahoe Community Plan Team, 1996), a typical lot size is 3,125 square feet (25 feet x 125 feet). Utilizing the dimensions from the original Brockway Vista grid system each parcel in the District is assigned a Lot Factor based upon the parcel's assigned lot square footage divided by 3,125:

Lot Factor	=	Parcel's Assigned Lot Square Footage	/	3,125
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Building Factor Calculation

The Building Factor is assigned based upon the parcel's land use designation and the number of dwelling units for residential property or building square footage for non-residential property. Trip generation multipliers were then assigned for each property land use within the District. Non-residential property was first assigned a trip generation multiplier of 1.00 per 1,000 building square feet. The remaining properties were then assigned trip generation multipliers, based on their relationship to non-residential property, using trip generation information from the Institute for Transportation Engineers Trip Generation manual (7th Edition) (ITE, 2003). The single-family residential trip generation factor, 9.57 trips per dwelling unit, was compared to the average trip generation factor for all developed non-residential property to determine the single-family residential trip generation multiplier. The average trip generation factor for developed non-residential property in the District is approximately 50.00 trips per 1,000 building square feet. The average building square footage of a single-family residential dwelling unit in the District is approximately 1,000 square feet. Comparing the single-family residential trip generation factor to the non-residential average trip generation factor, the single-family residential trip generation multiplier is approximately 0.20 of the non-residential trip generation multiplier. Multi-family and mobile home parcels were assigned a trip generation factor based upon their average trip generation factor being approximately 50% of single family residential trip generation factor per dwelling unit.

The following table provides the trip generation multipliers and their basis for assignment:

Land Use	Trip Generation Multiplier	Basis for Multiplier (per)
Non-Residential Property	1.00	1,000 Square Feet
Residential Property: Single-Family	0.20	Dwelling Unit
Residential Property: Multi-Family/ Mobile Home	0.10	Dwelling Unit
Recreational	0.00	Parcel
Non-Residential Vacant	0.00	Parcel
Residential Vacant	0.00	Parcel
Utility	0.00	Parcel
Common Area/Roads	0.00	Parcel

The building factor calculation is as follows:

Building Factor	=	Non-Residential Property: Assigned Building Square Footage / 1,000 Residential Property: Dwelling Unit Count	X	Trip Generation Multiplier
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Total Special Benefit Points Calculation

The formula below shows the total special benefit points calculation for each parcel within the District:

Parcel's Total Special Benefit Points	=	Parcel's Total Aesthetics Points	+	Parcel's Total Safety Points	+	Parcel's Total Economic Activity Points
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Parcel's Total Aesthetic Points

Snow management and sidewalk maintenance activities will enhance property street frontage and create an increased level of interest and "curb appeal" that will add to the overall experience provided throughout the District area. District maintenance activities will be provided throughout the District, with the snow management and sidewalk maintenance services being consistent and uniform. Additionally, the reliability of the District maintenance activities will aid in the positive image of each parcel's front exposure by improving the property's appearance and overall pedestrian experience. Given the linear nature of the aesthetic benefits provided by the District maintenance activities, the aesthetic benefit that each property receives is also perceived on a linear basis. To appropriately quantify and assign the aesthetic benefit received by each parcel within the District, the aesthetic benefit point is further adjusted according to the formula below:

Parcel's Total Aesthetic Points	=	Aesthetic Benefit Points Assignment	x	Linear Factor
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Parcel's Total Safety Points

The District maintenance activities will provide enhanced lines of travel and sight throughout the District, especially during the winter months. The snow management services will increase the level of pedestrian safety by mitigating potential slip and fall accidents, provide for additional public safety by creating a safe passage throughout the District, as well as provide a buffer between traffic and property frontage. Again, given the linear nature of the safety benefits provided by District maintenance activities, the safety benefit that each property receives is also perceived on a linear basis. To appropriately quantify and assign the safety benefit received by each parcel within the District, the safety benefit point is further adjusted according to the formula below:

Parcel's Total Safety Points	=	Safety Benefit Points Assignment	X	Linear Factor
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Parcel's Total Economic Activity Points

The District maintenance activities will create a more pedestrian friendly and inviting year-round environment that will support and encourage increased commerce and residential activity throughout the District. A consistent and reliable snow management program will serve as a positive influence that will encourage the development, redevelopment and investments of parcels to their highest and best use. However, a limiting characteristic that constrains a parcel from developing to the highest and best use is the size of the parcel itself. The size of a parcel limits the amount of development and redevelopment that may occur on the footprint of the parcel. Larger parcels allow for a greater area to develop and redevelop than do smaller parcels, which corresponds to larger parcels receiving proportionally greater

economic activity benefit when compared to smaller parcels within the District. In addition to the footprint of the parcel, the size of the development must also be considered. Therefore, the economic activity benefit for parcels in the District is in direct proportion to size of the parcel and the size of the development. To appropriately quantify and assign the economic activity benefit received by each parcel within the District, the economic activity benefit point is further adjusted according to the formula below:

Parcel's Total Economic Activity Points	=	Economic Activity Benefit Points Assigned	x	(Lot Factor + Building Factor)
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Timeshare Property

There are several residential parcels in the District that are designated as timeshare properties, with each timeshare ownership interest receiving an assigned Assessor's Parcel Number by the County Assessor. For those parcels with a timeshare designation, the total special benefit points assigned to that parcel have been divided equally to each timeshare ownership interest for that property.

Data Considerations and Parcel Changes

The use of the latest County Assessor's Secured Roll information has been and shall be used in the future as the basis in determining each parcel's land use, linear street frontage, lot square footage and building square footage or residential dwelling unit count, unless better data was or is available to the County. In addition, if any parcel within the District is identified by the County Auditor/Controller to be an invalid parcel number, the land use, linear street frontage, lot square footage, and building square footage or residential dwelling unit count of the subsequent valid parcels shall serve as the basis in assigning special benefit points.

Total Special Benefit Points

The total special benefit points for the District are 2,542.89. Section 6 of this Engineer's Report provides a detailed special benefit points breakdown for each parcel in the District.

6. METHOD ASSESSMENT

6.1. Assessment Budget

In order to assess the parcels within the District for the special benefits received from the ongoing District maintenance activities, the general and special benefits must be separated. As previously quantified in Section 5.4 of this Engineer’s Report, the general benefit received from the District maintenance activities is 10.00%. Accordingly, 90.00% of the benefits from the District maintenance activities are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

Description	Amount
Direct Maintenance Cost Estimate	\$174,418.58
Operating Reserve Fund Contribution	18,313.92
Less: General Benefit Contribution	(19,273.25)
2014/15 Total Portion of Direct Maintenance Cost Estimate Assessable for Special Benefit	\$173,459.25
Add: Administration Cost Estimate	\$8,720.67
Less: Additional Contribution	(15,726.75)
Total Cost Estimate to be levied in 2014/15	\$166,453.17

In addition to the general benefit, the County and North Tahoe Public Utility District are providing additional contributions to the District. Therefore, only 82.63% of the District cost estimate is being specially assessed to property owners.

Assessment Rate per Special Benefit Point

The assessment rate per special benefit point is calculated by dividing the total cost estimate to be levied in 2014/15 by the total special benefit points assigned to the parcels in the District. The following formula provides the assessment rate per special benefit point calculation:

$$\text{Total Cost Estimate to be levied in 2014/15 / Total Special Benefit Points} = \text{Assessment Rate per Special Benefit Point}$$

$$\$166,453.17 / 2,542.89 = \$65.46$$

The individual assessments are shown on the assessment roll in Section 9 of this Engineer’s Report.

6.2. Method of Assessment Spread

The method of assessment is based upon a formula that assigns the special benefit to each parcel, with special benefit points being adjusted by linear, lot and building factors. The formulas below provide a summary of the annual assessment calculation for each parcel in the District.

(A) Parcel's Total Special Benefit Points	=	(B) Parcel's Total Aesthetics Points	+	(C) Parcel's Total Safety Points	+	(D) Parcel's Total Economic Activity Points
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(B) Parcel's Total Aesthetic Points	=	Parcel's Assigned Aesthetic Benefit Points Assignment	x	(E) Linear Factor
(C) Parcel's Total Safety Points	=	Parcel's Assigned Safety Benefit Points Assignment	x	(E) Linear Factor
(D) Parcel's Total Economic Activity Points	=	Parcel's Assigned Economic Activity Benefit Points Assignment	x	((F) + (G)) (Lot Factor + Building Factor)

(E) Linear Factor	=	Parcel's Assigned Linear Frontage	/	25.00
(F) Lot Factor	=	Parcel's Assigned Lot Square Footage	/	3,125
(G) Building Factor	=	Non-Residential: Assigned Building Square Footage / 1,000 Residential: Unit Count	x	Trip Generation Multiplier

Parcel's 2014/15 Maximum Allowable Assessment(1)	=	\$65.46	x	(A) Parcel's Total Special Benefit Points
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(1) Subject to a cost of living inflator, beginning Fiscal Year 2015/16.

6.3. Cost of Living Inflator

Each fiscal year beginning Fiscal Year 2015/16, the maximum allowable assessment amount may be increased by the lesser of 5.0% or the annual percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area ("CPI"). If for any reason the percentage change is negative the maximum allowable assessment would not be decreased by reason of such negative percentage change and would remain at the amount as computed on the previous fiscal year regardless of any CPI adjustment. The annual assessment cannot exceed the actual costs to operate the District in any given year. If operating costs are such that the maximum assessment amount is not needed, the County would levy only what is needed for that year.

7. SPECIAL BENEFIT POINT ASSIGNMENT

The detailed breakdown of the special benefit points assignment for each parcel in the District is shown on the following pages.

Placer County
Kings Beach Benefit Assessment District No. 1
Special Benefit Points Assignment

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
090-071-005-000	Non-Residential - All	50.20	2.01	14,980	4.79	5,260	5.26	1.50	1.50	2.00	3.02	3.02	20.10	26.14
090-071-017-000	Non-Residential - All	74.50	2.98	13,059	4.18	2,427	2.43	1.50	1.50	2.00	4.47	4.47	13.22	22.16
090-071-018-000	Residential - All	25.40	1.02	4,386	1.40	SFR-1	0.20	1.50	1.25	1.50	1.53	1.28	2.40	5.21
090-071-019-000	Non-Residential - All	50.20	2.01	8,773	2.81	4,200	4.20	1.50	1.50	2.00	3.02	3.02	14.02	20.06
090-071-021-000	Residential - All	51.50	2.06	8,455	2.71	MFR-4	0.40	1.50	1.25	1.50	3.09	2.58	4.67	10.34
090-071-022-000	Residential - All	26.70	1.07	4,112	1.32	MFR-3	0.30	1.50	1.25	1.50	1.61	1.34	2.43	5.38
090-071-023-000	Residential - All	126.60	5.06	18,770	6.01	MFR-10	1.00	1.50	1.25	1.50	7.59	6.33	10.52	24.44
090-071-028-000	Residential - Partial	153.80	6.15	11,909	3.81	SFR-1	0.20	1.25	1.00	1.00	7.69	6.15	4.01	17.85
090-071-029-000	Non-Residential - Partial	243.20	9.73	12,977	4.15	1,242	1.24	1.25	1.25	1.50	12.16	12.16	8.09	32.41
090-071-030-000	Non-Residential - All	136.40	5.46	36,076	11.54	5,488	5.49	1.50	1.50	2.00	8.19	8.19	34.06	50.44
090-071-033-000	Non-Residential - All	75.10	3.00	12,937	4.14	4,496	4.50	1.50	1.50	2.00	4.50	4.50	17.28	26.28
090-071-035-000	Non-Residential - Partial	339.60	13.58	23,438	7.50	10,032	10.03	1.25	1.25	1.50	16.98	16.98	26.30	60.26
090-072-001-000	Residential - Partial	76.63	3.07	2,073	0.66	SFR-1	0.20	1.25	1.00	1.00	3.84	3.07	0.86	7.77
090-072-002-000	Non-Residential - All	86.50	3.46	7,597	2.43	2,352	2.35	1.50	1.50	2.00	5.19	5.19	9.56	19.94
090-072-003-000	Non-Residential - All	51.70	2.07	5,240	1.68	1,002	1.00	1.50	1.50	2.00	3.11	3.11	5.36	11.58
090-072-004-000	Non-Residential - All	44.10	1.76	2,370	0.76	2,546	2.55	1.50	1.50	2.00	2.64	2.64	6.62	11.90
090-072-006-000	Non-Residential - All	73.80	2.95	10,794	3.45	5,865	5.87	1.50	1.50	2.00	4.43	4.43	18.64	27.50
090-072-009-000	Non-Residential - All	53.30	2.13	8,760	2.80	3,454	3.45	1.50	1.50	2.00	3.20	3.20	12.50	18.90
090-072-017-000	Non-Residential - All	43.10	1.72	3,798	1.22	1,147	1.15	1.50	1.50	2.00	2.58	2.58	4.74	9.90
090-072-018-000	Non-Residential-Vacant	12.50	0.50	1,289	0.41	0	0.00	0.25	0.25	0.25	0.13	0.13	0.10	0.36
090-072-023-000	Non-Residential-Vacant	24.80	0.99	2,875	0.92	0	0.00	0.25	0.25	0.25	0.25	0.25	0.23	0.73
090-072-024-000	Non-Residential - All	62.10	2.48	3,907	1.25	1,814	1.81	1.50	1.50	2.00	3.72	3.72	6.12	13.56
090-072-026-000	Non-Residential - All	46.90	1.88	12,654	4.05	8,846	8.85	1.50	1.50	2.00	2.82	2.82	25.80	31.44
090-072-027-000	Non-Residential - All	75.60	3.02	12,258	3.92	8,212	8.21	1.50	1.50	2.00	4.53	4.53	24.26	33.32
090-072-028-000	Non-Residential - All	100.50	4.02	19,275	6.17	3,671	3.67	1.50	1.50	2.00	6.03	6.03	19.68	31.74
090-072-029-000	Non-Residential - All	66.40	2.66	12,876	4.12	4,256	4.26	1.50	1.50	2.00	3.99	3.99	16.76	24.74
090-072-030-000	Non-Residential - All	82.70	3.31	14,453	4.62	2,631	2.63	1.50	1.50	2.00	4.97	4.97	14.50	24.44
090-074-001-000	Non-Residential - All	124.10	4.96	6,190	1.98	1,954	1.95	1.50	1.50	2.00	7.44	7.44	7.86	22.74
090-074-025-000	Non-Residential-Vacant	225.20	9.01	25,600	8.19	0	0.00	0.25	0.25	0.25	2.25	2.25	2.05	6.55
090-074-026-000	Non-Residential - Partial	302.20	12.09	24,141	7.73	3,376	3.38	1.25	1.25	1.50	15.11	15.11	16.67	46.89
090-075-001-000	Residential - Partial	123.80	4.95	1,250	0.40	SFR-1	0.20	1.25	1.00	1.00	6.19	4.95	0.60	11.74
090-075-002-000	Non-Residential - Partial	150.50	6.02	2,644	0.85	700	0.70	1.25	1.25	1.50	7.53	7.53	2.33	17.39
090-075-009-000	Non-Residential - Partial	146.40	5.86	2,958	0.95	3,198	3.20	1.25	1.25	1.50	7.33	7.33	6.23	20.89
090-075-010-000	Residential - All	30.10	1.20	2,753	0.88	SFR-1	0.20	1.50	1.25	1.50	1.80	1.50	1.62	4.92
090-075-014-000	Non-Residential - Partial	285.30	11.41	16,919	5.41	5,820	5.82	1.25	1.25	1.50	14.26	14.26	16.85	45.37
090-075-016-000	Non-Residential - None	99.20	3.97	6,286	2.01	1,565	1.57	0.75	1.00	1.00	2.98	3.97	3.58	10.53
090-075-017-000	Non-Residential - All	111.80	4.47	10,716	3.43	1,798	1.80	1.50	1.50	2.00	6.71	6.71	10.46	23.88

Placer County
Kings Beach Benefit Assessment District No. 1
Special Benefit Points Assignment

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
090-075-018-000	Non-Residential - Partial	154.10	6.16	7,301	2.34	468	0.47	1.25	1.25	1.50	7.70	7.70	4.22	19.62
090-075-019-000	Residential - None	74.40	2.98	4,709	1.51	MFR-2	0.20	0.75	0.75	0.50	2.24	2.24	0.86	5.34
090-075-020-000	Non-Residential-Vacant	80.80	3.23	4,861	1.56	0	0.00	0.25	0.25	0.25	0.81	0.81	0.39	2.01
090-075-025-000	Non-Residential - Partial	300.40	12.02	8,503	2.72	2,400	2.40	1.25	1.25	1.50	15.03	15.03	7.68	37.74
090-080-001-000	Non-Residential-Vacant	77.30	3.09	10,189	3.26	0	0.00	0.25	0.25	0.25	0.77	0.77	0.82	2.36
090-080-002-000	Non-Residential-Vacant	75.10	3.00	9,230	2.95	0	0.00	0.25	0.25	0.25	0.75	0.75	0.74	2.24
090-080-004-000	Non-Residential-Vacant	96.90	3.88	22,473	7.19	0	0.00	0.25	0.25	0.25	0.97	0.97	1.80	3.74
090-080-005-000	Non-Residential-Vacant	32.00	1.28	5,131	1.64	0	0.00	0.25	0.25	0.25	0.32	0.32	0.41	1.05
090-080-006-000	Non-Residential-Vacant	114.10	4.56	12,480	3.99	0	0.00	0.25	0.25	0.25	1.14	1.14	1.00	3.28
090-080-007-000	Non-Residential-Vacant	187.70	7.51	25,021	8.01	0	0.00	0.25	0.25	0.25	1.88	1.88	2.00	5.76
090-080-017-000	Recreational	157.20	6.29	42,946	13.74	0	0.00	0.50	0.50	0.25	3.15	3.15	3.44	9.74
090-080-018-000	Utility	103.40	4.14	29,782	9.53	0	0.00	0.25	0.25	0.25	1.04	1.04	2.38	4.46
090-080-024-000	Recreational	188.20	7.53	25,478	8.15	0	0.00	0.50	0.50	0.25	3.77	3.77	2.04	9.58
090-080-025-000	Recreational	22.00	0.88	2,609	0.83	0	0.00	0.50	0.50	0.25	0.44	0.44	0.21	1.09
090-122-001-000	Non-Residential - Partial	125.30	5.01	19,005	6.08	2,068	2.07	1.25	1.25	1.50	6.26	6.26	12.23	24.75
090-122-010-000	Non-Residential - None	24.20	0.97	3,193	1.02	4,129	4.13	0.75	1.00	1.00	0.73	0.97	5.15	6.85
090-122-014-000	Residential - None	50.80	2.03	6,390	2.04	MFR-5	0.50	0.75	0.75	0.50	1.52	1.52	1.27	4.31
090-122-017-000	Non-Residential - None	62.60	2.50	7,937	2.54	4,400	4.40	0.75	1.00	1.00	1.88	2.50	6.94	11.32
090-122-019-000	Non-Residential-Vacant	99.90	4.00	12,706	4.07	0	0.00	0.25	0.25	0.25	1.00	1.00	1.02	3.02
090-122-021-000	Residential - None	116.60	4.66	14,675	4.70	MFR-6	0.60	0.75	0.75	0.50	3.50	3.50	2.65	9.65
090-122-022-000	Non-Residential-Vacant	47.70	1.91	6,042	1.93	0	0.00	0.25	0.25	0.25	0.48	0.48	0.48	1.44
090-122-025-000	Non-Residential-Vacant	50.80	2.03	6,373	2.04	0	0.00	0.25	0.25	0.25	0.51	0.51	0.51	1.53
090-122-026-000	Non-Residential-Vacant	49.60	1.98	6,382	2.04	0	0.00	0.25	0.25	0.25	0.50	0.50	0.51	1.51
090-122-027-000	Non-Residential-Vacant	50.30	2.01	6,081	1.95	0	0.00	0.25	0.25	0.25	0.50	0.50	0.49	1.49
090-122-028-000	Non-Residential - Partial	173.70	6.95	6,068	1.94	2,651	2.65	1.25	1.25	1.50	8.69	8.69	6.89	24.27
090-122-030-000	Utility	49.60	1.98	6,338	2.03	0	0.00	0.25	0.25	0.25	0.50	0.50	0.51	1.51
090-122-038-000	Non-Residential - None	76.30	3.05	11,539	3.69	3,478	3.48	0.75	1.00	1.00	2.29	3.05	7.17	12.51
090-123-001-000	Non-Residential - All	363.10	14.52	9,875	3.16	5,680	5.68	1.50	1.50	2.00	21.78	21.78	17.68	61.24
090-123-006-000	Non-Residential - All	270.40	10.82	28,859	9.23	5,332	5.33	1.50	1.50	2.00	16.23	16.23	29.12	61.58
090-123-008-000	Residential - All	50.20	2.01	7,606	2.43	MFR-3	0.30	1.50	1.25	1.50	3.02	2.51	4.10	9.63
090-123-009-000	Non-Residential - All	47.00	1.88	6,843	2.19	3,840	3.84	1.50	1.50	2.00	2.82	2.82	12.06	17.70
090-123-010-000	Non-Residential - All	51.20	2.05	7,601	2.43	2,783	2.78	1.50	1.50	2.00	3.08	3.08	10.42	16.58
090-123-011-000	Non-Residential-Vacant	50.60	2.02	7,636	2.44	0	0.00	0.25	0.25	0.25	0.51	0.51	0.61	1.63
090-123-015-000	Non-Residential - All	25.10	1.00	1,982	0.63	2,266	2.27	1.50	1.50	2.00	1.50	1.50	5.80	8.80
090-123-016-000	Non-Residential - All	34.80	1.39	4,783	1.53	3,554	3.55	1.50	1.50	2.00	2.09	2.09	10.16	14.34
090-123-017-000	Non-Residential - All	48.30	1.93	5,114	1.64	1,080	1.08	1.50	1.50	2.00	2.90	2.90	5.44	11.24
090-123-018-000	Non-Residential - All	32.30	1.29	3,101	0.99	1,440	1.44	1.50	1.50	2.00	1.94	1.94	4.86	8.74

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Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
090-123-019-000	Non-Residential-Vacant	13.10	0.52	1,194	0.38	0	0.00	0.25	0.25	0.25	0.13	0.13	0.10	0.36
090-123-021-000	Non-Residential-Vacant	53.90	2.16	3,663	1.17	0	0.00	0.25	0.25	0.25	0.54	0.54	0.29	1.37
090-123-022-000	Residential - All	228.90	9.16	13,046	4.17	SFR-1	0.20	1.50	1.25	1.50	13.74	11.45	6.56	31.75
090-123-023-000	Non-Residential - All	260.50	10.42	13,512	4.32	2,189	2.19	1.50	1.50	2.00	15.63	15.63	13.02	44.28
090-123-024-000	Non-Residential - All	154.80	6.19	9,008	2.88	1,205	1.21	1.50	1.50	2.00	9.29	9.29	8.18	26.76
090-123-025-000	Non-Residential-Vacant	53.90	2.16	1,912	0.61	0	0.00	0.25	0.25	0.25	0.54	0.54	0.15	1.23
090-123-026-000	Non-Residential - All	49.40	1.98	5,889	1.88	3,465	3.47	1.50	1.50	2.00	2.97	2.97	10.70	16.64
090-123-027-000	Non-Residential - All	52.40	2.10	4,308	1.38	2,438	2.44	1.50	1.50	2.00	3.15	3.15	7.64	13.94
090-126-014-000	Non-Residential - None	128.40	5.14	15,886	5.08	4,263	4.26	0.75	1.00	1.00	3.86	5.14	9.34	18.34
090-126-017-000	Residential-Vacant	166.80	6.67	4,748	1.52	0	0.00	0.25	0.25	0.25	1.67	1.67	0.38	3.72
090-126-020-000	Non-Residential-Vacant	103.60	4.14	12,750	4.08	0	0.00	0.25	0.25	0.25	1.04	1.04	1.02	3.10
090-126-021-000	Residential-Vacant	63.90	2.56	7,937	2.54	0	0.00	0.25	0.25	0.25	0.64	0.64	0.64	1.92
090-126-022-000	Residential - None	64.50	2.58	7,889	2.52	SFR-1	0.20	0.75	0.75	0.50	1.94	1.94	1.36	5.24
090-126-024-000	Residential-Vacant	103.60	4.14	12,741	4.08	0	0.00	0.25	0.25	0.25	1.04	1.04	1.02	3.10
090-126-025-000	Non-Residential - None	113.50	4.54	14,248	4.56	2,908	2.91	0.75	1.00	1.00	3.41	4.54	7.47	15.42
090-126-031-000	Residential - None	67.60	2.70	4,948	1.58	SFR-1	0.20	0.75	0.75	0.50	2.03	2.03	0.89	4.95
090-126-032-000	Residential - None	61.40	2.46	4,565	1.46	SFR-1	0.20	0.75	0.75	0.50	1.85	1.85	0.83	4.53
090-126-039-000	Residential - Partial	178.80	7.15	6,630	2.12	SFR-1	0.20	1.25	1.00	1.00	8.94	7.15	2.32	18.41
090-126-040-000	Residential-Vacant	46.50	1.86	5,854	1.87	0	0.00	0.25	0.25	0.25	0.47	0.47	0.47	1.41
090-133-003-000	Non-Residential - Partial	105.40	4.22	6,364	2.04	2,742	2.74	1.25	1.25	1.50	5.28	5.28	7.17	17.73
090-133-005-000	Non-Residential - Partial	208.50	8.34	15,473	4.95	9,874	9.87	1.25	1.25	1.50	10.43	10.43	22.23	43.09
090-133-006-000	Residential - None	56.40	2.26	2,047	0.66	SFR-1	0.20	0.75	0.75	0.50	1.70	1.70	0.43	3.83
090-133-007-000	Residential-Vacant	161.30	6.45	11,674	3.74	0	0.00	0.25	0.25	0.25	1.61	1.61	0.94	4.16
090-133-008-000	Non-Residential - None	104.80	4.19	11,957	3.83	711	0.71	0.75	1.00	1.00	3.14	4.19	4.54	11.87
090-133-009-000	Non-Residential-Vacant	183.70	7.35	7,065	2.26	0	0.00	0.25	0.25	0.25	1.84	1.84	0.57	4.25
090-133-010-000	Non-Residential - All	211.60	8.46	8,895	2.85	1,533	1.53	1.50	1.50	2.00	12.69	12.69	8.76	34.14
090-133-011-000	Non-Residential-Vacant	51.50	2.06	6,695	2.14	0	0.00	0.25	0.25	0.25	0.52	0.52	0.54	1.58
090-133-012-000	Non-Residential - All	124.00	4.96	16,736	5.36	448	0.45	1.50	1.50	2.00	7.44	7.44	11.62	26.50
090-133-015-000	Non-Residential - All	156.20	6.25	21,954	7.03	1,735	1.74	1.50	1.50	2.00	9.38	9.38	17.54	36.30
090-133-016-000	Residential - Partial	108.20	4.33	5,702	1.82	MFR-9	0.90	1.25	1.00	1.00	5.41	4.33	2.72	12.46
090-133-018-000	Non-Residential - Partial	363.80	14.55	11,334	3.63	4,832	4.83	1.25	1.25	1.50	18.19	18.19	12.69	49.07
090-134-001-000	Recreational	232.50	9.30	11,652	3.73	0	0.00	0.50	0.50	0.25	4.65	4.65	0.93	10.23
090-134-002-000	Non-Residential - All	51.20	2.05	7,832	2.51	2,256	2.26	1.50	1.50	2.00	3.08	3.08	9.54	15.70
090-134-005-000	Non-Residential - All	103.80	4.15	16,265	5.20	3,011	3.01	1.50	1.50	2.00	6.23	6.23	16.42	28.88
090-134-006-000	Non-Residential-Vacant	52.10	2.08	8,211	2.63	0	0.00	0.25	0.25	0.25	0.52	0.52	0.66	1.70
090-134-007-000	Non-Residential-Vacant	52.70	2.11	8,246	2.64	0	0.00	0.25	0.25	0.25	0.53	0.53	0.66	1.72
090-134-008-000	Non-Residential-Vacant	81.20	3.25	12,406	3.97	0	0.00	0.25	0.25	0.25	0.81	0.81	0.99	2.61

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Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
090-134-011-000	Non-Residential - All	52.80	2.11	9,104	2.91	3,774	3.77	1.50	1.50	2.00	3.17	3.17	13.36	19.70
090-134-022-000	Residential-Vacant	147.50	5.90	7,405	2.37	0	0.00	0.25	0.25	0.25	1.48	1.48	0.59	3.55
090-134-024-000	Non-Residential - All	102.80	4.11	15,939	5.10	2,664	2.66	1.50	1.50	2.00	6.17	6.17	15.52	27.86
090-134-039-000	Non-Residential - All	53.40	2.14	8,381	2.68	4,326	4.33	1.50	1.50	2.00	3.21	3.21	14.02	20.44
090-134-042-000	Non-Residential-Vacant	78.30	3.13	12,902	4.13	0	0.00	0.25	0.25	0.25	0.78	0.78	1.03	2.59
090-134-043-000	Non-Residential - All	51.40	2.06	8,821	2.82	1,728	1.73	1.50	1.50	2.00	3.09	3.09	9.10	15.28
090-134-048-000	Non-Residential - All	151.40	6.06	27,051	8.66	1,075	1.08	1.50	1.50	2.00	9.09	9.09	19.48	37.66
090-135-030-000	Recreational	25.90	1.04	3,589	1.15	0	0.00	0.50	0.50	0.25	0.52	0.52	0.29	1.33
090-135-031-000	Recreational	50.40	2.02	7,214	2.31	0	0.00	0.50	0.50	0.25	1.01	1.01	0.58	2.60
090-135-032-000	Recreational	27.00	1.08	3,620	1.16	0	0.00	0.50	0.50	0.25	0.54	0.54	0.29	1.37
090-135-033-000	Recreational	52.20	2.09	7,288	2.33	0	0.00	0.50	0.50	0.25	1.05	1.05	0.58	2.68
090-135-034-000	Recreational	52.70	2.11	7,353	2.35	0	0.00	0.50	0.50	0.25	1.06	1.06	0.59	2.71
090-135-035-000	Recreational	51.00	2.04	7,466	2.39	0	0.00	0.50	0.50	0.25	1.02	1.02	0.60	2.64
090-135-036-000	Recreational	51.70	2.07	7,536	2.41	0	0.00	0.50	0.50	0.25	1.04	1.04	0.60	2.68
090-135-037-000	Recreational	232.80	9.31	11,430	3.66	0	0.00	0.50	0.50	0.25	4.66	4.66	0.92	10.24
090-135-038-000	Recreational	147.50	5.90	14,466	4.63	0	0.00	0.50	0.50	0.25	2.95	2.95	1.16	7.06
090-135-042-000	Recreational	25.70	1.03	3,703	1.18	0	0.00	0.50	0.50	0.25	0.52	0.52	0.30	1.34
090-142-001-000	Non-Residential-Vacant	52.30	2.09	9,126	2.92	0	0.00	0.25	0.25	0.25	0.52	0.52	0.73	1.77
090-142-002-000	Non-Residential-Vacant	73.50	2.94	13,569	4.34	0	0.00	0.25	0.25	0.25	0.74	0.74	1.09	2.57
090-142-007-000	Non-Residential - All	70.60	2.82	10,864	3.48	3,810	3.81	1.50	1.50	2.00	4.23	4.23	14.58	23.04
090-142-023-000	Non-Residential - All	68.80	2.75	30,653	9.81	350	0.35	1.50	1.50	2.00	4.13	4.13	20.32	28.58
090-142-024-000	Non-Residential - All	72.70	2.91	13,068	4.18	2,044	2.04	1.50	1.50	2.00	4.37	4.37	12.44	21.18
090-142-025-000	Non-Residential - All	46.30	1.85	8,433	2.70	960	0.96	1.50	1.50	2.00	2.78	2.78	7.32	12.88
090-142-026-000	Non-Residential - All	93.60	3.74	15,586	4.99	4,856	4.86	1.50	1.50	2.00	5.61	5.61	19.70	30.92
090-191-017-000	Residential - None	49.60	1.98	5,898	1.89	SFR-1	0.20	0.75	0.75	0.50	1.49	1.49	1.05	4.03
090-191-018-000	Residential - None	97.40	3.90	11,800	3.78	SFR-1	0.20	0.75	0.75	0.50	2.93	2.93	1.99	7.85
090-191-022-000	Residential - None	26.60	1.06	3,071	0.98	MFR-1	0.10	0.75	0.75	0.50	0.80	0.80	0.54	2.14
090-191-023-000	Residential - Partial	202.30	8.09	9,261	2.96	MFR-5	0.50	1.25	1.00	1.00	10.11	8.09	3.46	21.66
090-191-024-000	Residential-Vacant	47.70	1.91	5,907	1.89	0	0.00	0.25	0.25	0.25	0.48	0.48	0.47	1.43
090-191-028-000	Residential - None	25.40	1.02	2,966	0.95	SFR-1	0.20	0.75	0.75	0.50	0.77	0.77	0.58	2.12
090-191-029-000	Residential - None	24.80	0.99	2,975	0.95	SFR-1	0.20	0.75	0.75	0.50	0.74	0.74	0.58	2.06
090-191-032-000	Residential - None	37.80	1.51	4,565	1.46	SFR-1	0.20	0.75	0.75	0.50	1.13	1.13	0.83	3.09
090-191-033-000	Residential - None	37.20	1.49	4,587	1.47	SFR-1	0.20	0.75	0.75	0.50	1.12	1.12	0.84	3.08
090-191-034-000	Residential - None	73.80	2.95	9,052	2.90	MFR-3	0.30	0.75	0.75	0.50	2.21	2.21	1.60	6.02
090-191-035-000	Residential - None	49.00	1.96	5,981	1.91	MFR-3	0.30	0.75	0.75	0.50	1.47	1.47	1.11	4.05
090-191-036-000	Residential-Vacant	121.70	4.87	6,164	1.97	0	0.00	0.25	0.25	0.25	1.22	1.22	0.49	2.93
090-192-001-000	Non-Residential - All	132.80	5.31	1,838	0.59	1,997	2.00	1.50	1.50	2.00	7.97	7.97	5.18	21.12

Placer County
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Special Benefit Points Assignment

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
090-192-002-000	Non-Residential - All	103.10	4.12	2,849	0.91	3,228	3.23	1.50	1.50	2.00	6.18	6.18	8.28	20.64
090-192-003-000	Residential - All	102.90	4.12	3,877	1.24	SFR-1	0.20	1.50	1.25	1.50	6.18	5.15	2.16	13.49
090-192-004-000	Residential - All	99.60	3.98	4,909	1.57	MFR-6	0.60	1.50	1.25	1.50	5.97	4.98	3.26	14.21
090-192-017-000	Non-Residential-Vacant	24.20	0.97	3,289	1.05	0	0.00	0.25	0.25	0.25	0.24	0.24	0.26	0.74
090-192-021-000	Utility	48.00	1.92	6,050	1.94	0	0.00	0.25	0.25	0.25	0.48	0.48	0.49	1.45
090-192-027-000	Non-Residential-Vacant	28.50	1.14	1,011	0.32	0	0.00	0.25	0.25	0.25	0.29	0.29	0.08	0.66
090-192-030-000	Non-Residential-Vacant	151.50	6.06	14,932	4.78	0	0.00	0.25	0.25	0.25	1.52	1.52	1.20	4.24
090-192-031-000	Non-Residential - All	46.60	1.86	4,334	1.39	2,810	2.81	1.50	1.50	2.00	2.79	2.79	8.40	13.98
090-192-034-000	Utility	50.80	2.03	2,644	0.85	0	0.00	0.25	0.25	0.25	0.51	0.51	0.21	1.23
090-192-037-000	Non-Residential - All	100.70	4.03	5,959	1.91	951	0.95	1.50	1.50	2.00	6.05	6.05	5.72	17.82
090-192-038-000	Residential - All	78.00	3.12	5,654	1.81	MFR-4	0.40	1.50	1.25	1.50	4.68	3.90	3.32	11.90
090-192-041-000	Non-Residential - Partial	257.40	10.30	9,313	2.98	1,259	1.26	1.25	1.25	1.50	12.88	12.88	6.36	32.12
090-192-055-000	Non-Residential-Vacant	26.60	1.06	4,269	1.37	0	0.00	0.25	0.25	0.25	0.27	0.27	0.34	0.88
090-192-056-000	Non-Residential - All	89.30	3.57	14,153	4.53	4,580	4.58	1.50	1.50	2.00	5.36	5.36	18.22	28.94
090-192-057-000	Non-Residential - All	120.40	4.82	17,163	5.49	2,648	2.65	1.50	1.50	2.00	7.23	7.23	16.28	30.74
090-192-058-000	Non-Residential-Vacant	26.00	1.04	3,315	1.06	0	0.00	0.25	0.25	0.25	0.26	0.26	0.27	0.79
090-192-059-000	Non-Residential-Vacant	26.60	1.06	3,237	1.04	0	0.00	0.25	0.25	0.25	0.27	0.27	0.26	0.80
090-192-060-000	Non-Residential-Vacant	26.60	1.06	3,023	0.97	0	0.00	0.25	0.25	0.25	0.27	0.27	0.24	0.78
090-192-061-000	Non-Residential-Vacant	118.10	4.72	14,810	4.74	0	0.00	0.25	0.25	0.25	1.18	1.18	1.19	3.55
090-221-001-000	Non-Residential-Vacant	74.90	3.00	9,971	3.19	0	0.00	0.25	0.25	0.25	0.75	0.75	0.80	2.30
090-221-002-000	Residential - All	48.10	1.92	20,151	6.45	MFR-14	1.40	1.50	1.25	1.50	2.88	2.40	11.78	17.06
090-221-012-000	Road	23.20	0.93	2,513	0.80	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-221-013-000	Non-Residential-Vacant	41.60	1.66	6,861	2.20	0	0.00	0.25	0.25	0.25	0.42	0.42	0.55	1.39
090-221-014-000	Non-Residential-Vacant	32.60	1.30	3,528	1.13	0	0.00	0.25	0.25	0.25	0.33	0.33	0.28	0.94
090-221-018-000	Non-Residential-Vacant	35.60	1.42	4,491	1.44	0	0.00	0.25	0.25	0.25	0.36	0.36	0.36	1.08
090-221-020-000	Non-Residential-Vacant	84.50	3.38	9,940	3.18	0	0.00	0.25	0.25	0.25	0.85	0.85	0.80	2.50
090-221-021-000	Residential-Vacant	14.40	0.58	4,173	1.34	0	0.00	0.25	0.25	0.25	0.15	0.15	0.34	0.64
090-221-026-000	Non-Residential - All	74.10	2.96	11,199	3.58	1,901	1.90	1.50	1.50	2.00	4.44	4.44	10.96	19.84
090-221-027-000	Residential - All	29.80	1.19	3,467	1.11	SFR-1	0.20	1.50	1.25	1.50	1.79	1.49	1.97	5.25
090-222-050-000	Residential - Partial	268.40	10.74	65,153	20.85	MFR-40	4.00	1.25	1.25	1.50	13.43	13.43	37.28	64.14
090-370-005-000	Road	25.40	1.02	2,348	0.75	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-370-006-000	Non-Residential-Vacant	70.40	2.82	5,049	1.62	0	0.00	0.25	0.25	0.25	0.71	0.71	0.41	1.83
117-180-005-000	Non-Residential-Vacant	529.90	21.20	60,636	19.40	0	0.00	0.25	0.25	0.25	5.30	5.30	4.85	15.45
117-180-006-000	Non-Residential - All	50.70	2.03	8,093	2.59	2,925	2.93	1.50	1.50	2.00	3.05	3.05	11.04	17.14
117-180-012-000	Non-Residential - Partial	208.20	8.33	10,193	3.26	1,565	1.57	1.25	1.25	1.50	10.41	10.41	7.25	28.07
117-180-027-000	Residential-Vacant	128.30	5.13	36,046	11.53	0	0.00	0.25	0.25	0.25	1.28	1.28	2.88	5.44
117-180-028-000	Non-Residential-Vacant	149.34	5.97	29,268	9.37	0	0.00	0.25	0.25	0.25	1.49	1.49	2.34	5.32

Placer County
Kings Beach Benefit Assessment District No. 1
Special Benefit Points Assignment

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
117-180-036-510	Residential - All	7.02	0.28	1,618	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.42	0.35	0.81	1.58
117-180-036-520	Residential - All	7.02	0.28	1,618	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.42	0.35	0.81	1.58
117-180-036-530	Residential - All	7.02	0.28	1,618	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.42	0.35	0.81	1.58
117-180-036-540	Residential - All	7.02	0.28	1,618	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.42	0.35	0.81	1.58
117-180-036-550	Residential - All	7.02	0.28	1,618	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.42	0.35	0.81	1.58
117-180-036-560	Residential - All	7.02	0.28	1,618	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.42	0.35	0.81	1.58
117-180-037-000	Residential - All	40.30	1.61	9,583	3.07	SFR-1	0.20	1.50	1.25	1.50	2.42	2.01	4.91	9.34
117-180-038-000	Residential - All	40.30	1.61	9,457	3.03	MFR-2	0.20	1.50	1.25	1.50	2.42	2.01	4.85	9.28
117-180-039-510	Residential - All	6.87	0.27	1,636	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.41	0.34	0.81	1.56
117-180-039-520	Residential - All	6.87	0.27	1,636	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.41	0.34	0.81	1.56
117-180-039-530	Residential - All	6.87	0.27	1,636	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.41	0.34	0.81	1.56
117-180-039-540	Residential - All	6.87	0.27	1,636	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.41	0.34	0.81	1.56
117-180-039-550	Residential - All	6.87	0.27	1,636	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.41	0.34	0.81	1.56
117-180-039-560	Residential - All	6.87	0.27	1,636	0.52	T/S 1/6	0.02	1.50	1.25	1.50	0.41	0.34	0.81	1.56
117-180-043-000	Residential - All	13.70	0.55	1,333	0.43	MFR-1	0.10	1.50	1.25	1.50	0.83	0.69	0.80	2.32
117-180-044-510	Residential - All	2.28	0.09	223	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-044-520	Residential - All	2.28	0.09	223	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-044-530	Residential - All	2.28	0.09	223	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-044-540	Residential - All	2.28	0.09	223	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-044-550	Residential - All	2.28	0.09	223	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-044-560	Residential - All	2.28	0.09	223	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-045-510	Residential - All	2.28	0.09	224	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-045-520	Residential - All	2.28	0.09	224	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-045-530	Residential - All	2.28	0.09	224	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-045-540	Residential - All	2.28	0.09	224	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-045-550	Residential - All	2.28	0.09	224	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-045-560	Residential - All	2.28	0.09	224	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-046-510	Residential - All	2.28	0.09	228	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-046-520	Residential - All	2.28	0.09	228	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-046-530	Residential - All	2.28	0.09	228	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-046-540	Residential - All	2.28	0.09	228	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-046-550	Residential - All	2.28	0.09	228	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-046-560	Residential - All	2.28	0.09	228	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-047-510	Residential - All	2.28	0.09	231	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-047-520	Residential - All	2.28	0.09	231	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-047-530	Residential - All	2.28	0.09	231	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-047-540	Residential - All	2.28	0.09	231	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38

Placer County
Kings Beach Benefit Assessment District No. 1
Special Benefit Points Assignment

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
117-180-047-550	Residential - All	2.28	0.09	231	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-047-560	Residential - All	2.28	0.09	231	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-048-520	Residential - All	2.28	0.09	231	0.07	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.13	0.38
117-180-048-540	Residential - All	2.28	0.09	235	0.08	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.15	0.40
117-180-048-550	Residential - All	2.28	0.09	235	0.08	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.15	0.40
117-180-048-560	Residential - All	2.28	0.09	235	0.08	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.15	0.40
117-180-048-570	Residential - All	2.28	0.09	235	0.08	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.15	0.40
117-180-048-580	Residential - All	2.28	0.09	235	0.08	T/S 1/6	0.02	1.50	1.25	1.50	0.14	0.11	0.15	0.40
117-180-052-000	Common Area	0.00	0.00	26,824	8.58	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117-180-053-000	Non-Residential-Vacant	48.30	1.93	7,336	2.35	0	0.00	0.25	0.25	0.25	0.48	0.48	0.59	1.55
117-230-002-510	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-520	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-530	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-540	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-550	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-560	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-570	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-580	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-590	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-600	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-610	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-002-620	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-003-000	Residential - All	13.70	0.55	736	0.24	MFR-1	0.10	1.50	1.25	1.50	0.83	0.69	0.51	2.03
117-230-004-510	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-520	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-530	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-540	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-550	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-560	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-570	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-580	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-590	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-600	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-610	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-004-620	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-510	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-520	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18

Placer County
Kings Beach Benefit Assessment District No. 1
Special Benefit Points Assignment

Assessor's Parcel Number	Parcel Land Use Classification	Linear Street Frontage	Linear Factor	Lot Square Footage	Lot Factor	Building Square Footage / Units	Building Factor	Aesthetic Benefit Points	Safety Benefit Points	Economic Activity Benefit Points	Total Aesthetic Points	Total Safety Points	Total Economic Activity Points	Total Special Benefit Points
117-230-005-530	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-540	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-550	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-560	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-570	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-580	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-590	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-600	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-610	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-005-620	Residential - All	1.14	0.05	68	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-510	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-520	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-530	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-540	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-550	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-560	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-570	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-580	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-590	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-600	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-610	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-006-620	Residential - All	1.14	0.05	61	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-007-000	Common Area	0.00	0.00	2,579	0.83	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117-230-008-510	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-520	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-530	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-540	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-550	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-560	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-570	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-580	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-590	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-600	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-610	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
117-230-008-620	Residential - All	1.14	0.05	73	0.02	T/S 1/12	0.01	1.50	1.25	1.50	0.08	0.06	0.04	0.18
Totals:		18,390.17	735.77	1,982,451	634.22		253.42	324.50	295.25	348.25	714.84	699.46	1,128.59	2,542.89

8. ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following pages. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this Engineer's Report.

ASSESSMENT DIAGRAM KINGS BEACH BENEFIT ASSESSMENT DISTRICT NO. 1 COUNTY OF PLACER STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE COUNTY OF PLACER, THIS ____ DAY OF _____, 20 ____.

CLERK OF THE BOARD
PLACER COUNTY, CALIFORNIA

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS THIS ____ DAY OF _____, 20 ____.

SUPERINTENDENT OF STREETS
PLACER COUNTY, CALIFORNIA

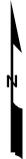
AN ASSESSMENT WAS LEVIED BY THE BOARD OF SUPERVISORS ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED ON THE ____ DAY OF _____, 20 ____; THE ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE COUNTY OF PLACER ON THE ____ DAY OF _____, 20 ____; REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

CLERK OF THE BOARD
PLACER COUNTY, CALIFORNIA

FILED THIS ____ DAY OF _____, 20 ____, AT THE HOUR OF ____ O'CLOCK ____ M. IN BOOK ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA.

COUNTY RECORDER
PLACER COUNTY, CALIFORNIA

NOTES:
1. FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSORS' PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR OF THE COUNTY OF PLACER



Legend
[Shaded Box] Assessment District Boundary

ASSESSMENT DIAGRAM

KINGS BEACH BENEFIT ASSESSMENT DISTRICT NO. 1

COUNTY OF PLACER
STATE OF CALIFORNIA

Assessment Number	APN										
1	090-071-005-000	51	090-080-025-000	101	090-133-011-000	151	090-192-004-000	201	117-180-044-510	251	117-230-004-560
2	090-071-017-000	52	090-122-001-000	102	090-133-012-000	152	090-192-017-000	202	117-180-044-520	252	117-230-004-570
3	090-071-018-000	53	090-122-010-000	103	090-133-015-000	153	090-192-021-000	203	117-180-044-530	253	117-230-004-580
4	090-071-019-000	54	090-122-014-000	104	090-133-016-000	154	090-192-027-000	204	117-180-044-540	254	117-230-004-590
5	090-071-021-000	55	090-122-017-000	105	090-133-018-000	155	090-192-030-000	205	117-180-044-550	255	117-230-004-600
6	090-071-022-000	56	090-122-019-000	106	090-134-001-000	156	090-192-031-000	206	117-180-044-560	256	117-230-004-610
7	090-071-023-000	57	090-122-021-000	107	090-134-002-000	157	090-192-034-000	207	117-180-045-510	257	117-230-004-620
8	090-071-028-000	58	090-122-022-000	108	090-134-005-000	158	090-192-037-000	208	117-180-045-520	258	117-230-005-510
9	090-071-029-000	59	090-122-025-000	109	090-134-006-000	159	090-192-038-000	209	117-180-045-530	259	117-230-005-520
10	090-071-030-000	60	090-122-028-000	110	090-134-007-000	160	090-192-041-000	210	117-180-045-540	260	117-230-005-530
11	090-071-033-000	61	090-122-027-000	111	090-134-008-000	161	090-192-055-000	211	117-180-045-550	261	117-230-005-540
12	090-071-035-000	62	090-122-028-000	112	090-134-011-000	162	090-192-056-000	212	117-180-045-560	262	117-230-005-550
13	090-072-001-000	63	090-122-030-000	113	090-134-022-000	163	090-192-057-000	213	117-180-046-510	263	117-230-005-560
14	090-072-002-000	64	090-122-038-000	114	090-134-024-000	164	090-192-058-000	214	117-180-046-520	264	117-230-005-570
15	090-072-003-000	65	090-123-001-000	115	090-134-039-000	165	090-192-059-000	215	117-180-046-530	265	117-230-005-580
16	090-072-004-000	66	090-123-006-000	116	090-134-042-000	166	090-192-060-000	216	117-180-046-540	266	117-230-005-590
17	090-072-006-000	67	090-123-008-000	117	090-134-043-000	167	090-192-061-000	217	117-180-046-550	267	117-230-005-600
18	090-072-009-000	68	090-123-009-000	118	090-134-048-000	168	090-221-001-000	218	117-180-046-560	268	117-230-005-610
19	090-072-017-000	69	090-123-010-000	119	090-135-030-000	169	090-221-002-000	219	117-180-047-510	269	117-230-005-620
20	090-072-018-000	70	090-123-011-000	120	090-135-031-000	170	090-221-012-000	220	117-180-047-520	270	117-230-006-510
21	090-072-023-000	71	090-123-015-000	121	090-135-032-000	171	090-221-013-000	221	117-180-047-530	271	117-230-006-520
22	090-072-024-000	72	090-123-016-000	122	090-135-033-000	172	090-221-014-000	222	117-180-047-540	272	117-230-006-530
23	090-072-026-000	73	090-123-017-000	123	090-135-034-000	173	090-221-018-000	223	117-180-047-550	273	117-230-006-540
24	090-072-027-000	74	090-123-018-000	124	090-135-035-000	174	090-221-020-000	224	117-180-047-560	274	117-230-006-550
25	090-072-028-000	75	090-123-019-000	125	090-135-036-000	175	090-221-021-000	225	117-180-048-520	275	117-230-006-560
26	090-072-029-000	76	090-123-021-000	126	090-135-037-000	176	090-221-028-000	226	117-180-048-540	276	117-230-006-570
27	090-072-030-000	77	090-123-022-000	127	090-135-038-000	177	090-221-027-000	227	117-180-048-550	277	117-230-006-580
28	090-074-001-000	78	090-123-023-000	128	090-135-042-000	178	090-222-050-000	228	117-180-048-560	278	117-230-006-590
29	090-074-025-000	79	090-123-024-000	129	090-142-001-000	179	090-370-005-000	229	117-180-048-570	279	117-230-006-600
30	090-074-026-000	80	090-123-025-000	130	090-142-002-000	180	090-370-006-000	230	117-180-048-580	280	117-230-006-610
31	090-075-001-000	81	090-123-026-000	131	090-142-007-000	181	117-180-005-000	231	117-180-052-000	281	117-230-006-620
32	090-075-002-000	82	090-123-027-000	132	090-142-023-000	182	117-180-006-000	232	117-180-053-000	282	117-230-007-000
33	090-075-009-000	83	090-126-014-000	133	090-142-024-000	183	117-180-012-000	233	117-230-002-510	283	117-230-006-510
34	090-075-010-000	84	090-126-017-000	134	090-142-025-000	184	117-180-027-000	234	117-230-002-520	284	117-230-006-520
35	090-075-014-000	85	090-126-020-000	135	090-142-026-000	185	117-180-028-000	235	117-230-002-530	285	117-230-006-530
36	090-075-016-000	86	090-126-021-000	136	090-191-017-000	186	117-180-036-510	236	117-230-002-540	286	117-230-006-540
37	090-075-017-000	87	090-126-022-000	137	090-191-018-000	187	117-180-036-520	237	117-230-002-550	287	117-230-006-550
38	090-075-018-000	88	090-126-024-000	138	090-191-022-000	188	117-180-036-530	238	117-230-002-560	288	117-230-006-560
39	090-075-019-000	89	090-126-025-000	139	090-191-023-000	189	117-180-036-540	239	117-230-002-570	289	117-230-006-570
40	090-075-020-000	90	090-126-031-000	140	090-191-024-000	190	117-180-036-550	240	117-230-002-580	290	117-230-006-580
41	090-075-025-000	91	090-126-032-000	141	090-191-028-000	191	117-180-036-560	241	117-230-002-590	291	117-230-006-590
42	090-080-001-000	92	090-126-039-000	142	090-191-029-000	192	117-180-037-000	242	117-230-002-600	292	117-230-006-600
43	090-080-002-000	93	090-126-040-000	143	090-191-032-000	193	117-180-038-000	243	117-230-002-610	293	117-230-006-610
44	090-080-004-000	94	090-133-003-000	144	090-191-033-000	194	117-180-039-510	244	117-230-002-620	294	117-230-006-620
45	090-080-005-000	95	090-133-005-000	145	090-191-034-000	195	117-180-039-520	245	117-230-003-000		
46	090-080-006-000	96	090-133-006-000	146	090-191-035-000	196	117-180-039-530	246	117-230-004-510		
47	090-080-007-000	97	090-133-007-000	147	090-191-036-000	197	117-180-039-540	247	117-230-004-520		
48	090-080-017-000	98	090-133-008-000	148	090-192-001-000	198	117-180-039-550	248	117-230-004-530		
49	090-080-018-000	99	090-133-009-000	149	090-192-002-000	199	117-180-039-560	249	117-230-004-540		
50	090-080-024-000	100	090-133-010-000	150	090-192-003-000	200	117-180-043-000	250	117-230-004-550		



9. ASSESSMENT ROLL

The assessment roll is a listing of the assessment apportioned to each lot or parcel, as shown on the last equalized roll of the County Assessor. The following table summarizes the assessments for the District:

Property Land Use Type	Parcel Count	Total Special Benefit Points	2014/15 Maximum Allowable Assessment Rate(1)	Total 2014/15 Maximum Assessment
Non-Residential with Sidewalk Frontage	54	1,301.78	\$65.46	\$85,212.42
Residential with Sidewalk Frontage	118	217.69	65.46	14,249.35
Non-Residential with Partial Sidewalk Frontage	15	499.67	65.46	32,707.58
Residential with Partial Sidewalk Frontage	7	154.03	65.46	10,082.55
Non-Residential without Sidewalk Frontage	7	86.84	65.46	5,684.41
Residential without Sidewalk Frontage	16	72.29	65.46	4,732.00
Recreational	14	65.29	65.46	4,273.77
Non-Residential Vacant	45	108.35	65.46	7,092.41
Residential Vacant	10	28.30	65.46	1,852.48
Utility	4	8.65	65.46	566.20
Common Area/Roads	4	0.00	65.46	0.00
Total	294	2,542.89		\$166,453.17

(1) Per Special Benefit Point

The assessment roll is a listing of the District assessment apportioned to each lot or parcel, as shown on the last equalized roll of the County Assessor. The assessment roll for the District is listed on the following page.

**Placer County
Kings Beach Benefit Assessment District No. 1
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	Fiscal Year 2014/15 Maximum Annual Assessment
090-071-005-000	8141N LAKE BLVD	26.14	\$1,711.08
090-071-017-000	8199N LAKE BLVD	22.16	1,450.56
090-071-018-000	8173N LAKE BLVD	5.21	341.04
090-071-019-000	8159N LAKE BLVD	20.06	1,313.10
090-071-021-000	8123N LAKE BLVD	10.34	676.84
090-071-022-000	8111N LAKE BLVD	5.38	352.17
090-071-023-000	8091N LAKE BLVD	24.44	1,599.80
090-071-028-000	265 DEER ST	17.85	1,168.43
090-071-029-000	8299N LAKE BLVD	32.41	2,121.51
090-071-030-000	8245N LAKE BLVD	50.44	3,301.72
090-071-033-000	8203N LAKE BLVD	26.28	1,720.25
090-071-035-000	8075N LAKE BLVD	60.26	3,944.52
090-072-001-000	120 SECLINE ST	7.77	508.61
090-072-002-000	8092N LAKE BLVD	19.94	1,305.24
090-072-003-000	8106N LAKE BLVD	11.58	758.01
090-072-004-000	8130N LAKE BLVD	11.90	778.95
090-072-006-000	8194N LAKE BLVD	27.50	1,800.11
090-072-009-000	8226N LAKE BLVD	18.90	1,237.16
090-072-017-000	8096N LAKE BLVD	9.90	648.04
090-072-018-000	NOT AVAILABLE	0.36	23.57
090-072-023-000	8150N LAKE BLVD	0.73	47.78
090-072-024-000	8160N LAKE BLVD	13.56	887.62
090-072-026-000	8308N LAKE BLVD	31.44	2,058.01
090-072-027-000	8200N LAKE BLVD	33.32	2,181.07
090-072-028-000	8258N LAKE BLVD	31.74	2,077.65
090-072-029-000	8268N LAKE BLVD	24.74	1,619.44
090-072-030-000	8290N LAKE BLVD	24.44	1,599.80
090-074-001-000	296 DEER ST	22.74	1,488.52
090-074-025-000	8334 RAINBOW AVE	6.55	428.75
090-074-026-000	8301 TROUT AVE	46.89	3,069.34
090-075-001-000	8303N LAKE BLVD	11.74	768.48
090-075-002-000	8313N LAKE BLVD	17.39	1,138.32
090-075-009-000	8399N LAKE BLVD	20.89	1,367.43
090-075-010-000	8397N LAKE BLVD	4.92	322.06
090-075-014-000	8393N LAKE BLVD	45.37	2,969.85
090-075-016-000	8370 TROUT AVE	10.53	689.28
090-075-017-000	8369N LAKE BLVD	23.88	1,563.15
090-075-018-000	8345N LAKE BLVD	19.62	1,284.29
090-075-019-000	8358 TROUT AVE	5.34	349.55
090-075-020-000	NOT AVAILABLE	2.01	131.57
090-075-025-000	8331N LAKE BLVD	37.74	2,470.40
090-080-001-000	8338N LAKE BLVD	2.36	154.48
090-080-002-000	8354N LAKE BLVD	2.24	146.63
090-080-004-000	NOT AVAILABLE	3.74	244.81
090-080-005-000	NOT AVAILABLE	1.05	68.73
090-080-006-000	8398N LAKE BLVD	3.28	214.70
090-080-007-000	NOT AVAILABLE	5.76	377.04

**Placer County
Kings Beach Benefit Assessment District No. 1
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	Fiscal Year 2014/15 Maximum Annual Assessment
090-080-017-000	NOT AVAILABLE	9.74	637.56
090-080-018-000	8318N LAKE BLVD	4.46	291.94
090-080-024-000	8446N LAKE BLVD	9.58	627.09
090-080-025-000	NOT AVAILABLE	1.09	71.35
090-122-001-000	8428 TROUT AVE	24.75	1,620.09
090-122-010-000	8491 BROOK AVE	6.85	448.39
090-122-014-000	8533 BROOK AVE	4.31	282.13
090-122-017-000	8591 BROOK AVE	11.32	740.99
090-122-019-000	8445 BROOK AVE	3.02	197.68
090-122-021-000	8537 BROOK AVE	9.65	631.67
090-122-022-000	8581 BROOK AVE	1.44	94.26
090-122-025-000	8461 BROOK AVE	1.53	100.15
090-122-026-000	NOT AVAILABLE	1.51	98.84
090-122-027-000	8423 BROOK AVE	1.49	97.53
090-122-028-000	200 BEAR ST	24.27	1,588.67
090-122-030-000	NOT AVAILABLE	1.51	98.84
090-122-038-000	8515 BROOK AVE	12.51	818.88
090-123-001-000	8401N LAKE BLVD	61.24	4,008.67
090-123-006-000	8545N LAKE BLVD	61.58	4,030.93
090-123-008-000	8581N LAKE BLVD	9.63	630.36
090-123-009-000	8571N LAKE BLVD	17.70	1,158.61
090-123-010-000	8561N LAKE BLVD	16.58	1,085.30
090-123-011-000	8519N LAKE BLVD	1.63	106.70
090-123-015-000	8493N LAKE BLVD	8.80	576.03
090-123-016-000	8499N LAKE BLVD	14.34	938.67
090-123-017-000	8524 BROOK AVE	11.24	735.75
090-123-018-000	8501N LAKE BLVD	8.74	572.11
090-123-019-000	LAKE BLVD	0.36	23.57
090-123-021-000	8500 BROOK AVE	1.37	89.68
090-123-022-000	241 COON ST	31.75	2,078.30
090-123-023-000	8599N LAKE BLVD	44.28	2,898.50
090-123-024-000	8475N LAKE BLVD	26.76	1,751.67
090-123-025-000	NOT AVAILABLE	1.23	80.51
090-123-026-000	8487N LAKE BLVD	16.64	1,089.23
090-123-027-000	8491N LAKE BLVD	13.94	912.49
090-126-014-000	8669 SALMON AVE	18.34	1,200.51
090-126-017-000	NOT AVAILABLE	3.72	243.51
090-126-020-000	SALMON AVE	3.10	202.92
090-126-021-000	8679 SALMON AVE	1.92	125.68
090-126-022-000	8685 SALMON AVE	5.24	343.00
090-126-024-000	8673 SALMON AVE	3.10	202.92
090-126-025-000	8665 SALMON AVE	15.42	1,009.37
090-126-031-000	8610 BROOK AVE	4.95	324.02
090-126-032-000	240 COON ST	4.53	296.53
090-126-039-000	245 FOX ST	18.41	1,205.09
090-126-040-000	NOT AVAILABLE	1.41	92.30
090-133-003-000	8635N LAKE BLVD	17.73	1,160.58

**Placer County
Kings Beach Benefit Assessment District No. 1
Assessment Roll**

Assessor's Parcel Number	Site Address	Total Special Benefit Points	Fiscal Year 2014/15 Maximum Annual Assessment
090-133-005-000	8645N LAKE BLVD	43.09	2,820.60
090-133-006-000	8666 SALMON AVE	3.83	250.71
090-133-007-000	8616 SALMON AVE	4.16	272.31
090-133-008-000	8684 SALMON AVE	11.87	776.99
090-133-009-000	229 FOX ST	4.25	278.20
090-133-010-000	8697N LAKE BLVD	34.14	2,234.75
090-133-011-000	8693N LAKE BLVD	1.58	103.42
090-133-012-000	8681N LAKE BLVD	26.50	1,734.65
090-133-015-000	8675N LAKE BLVD	36.30	2,376.14
090-133-016-000	8623N LAKE BLVD	12.46	815.61
090-133-018-000	8803N LAKE BLVD	49.07	3,212.04
090-134-001-000	8608N LAKE BLVD	10.23	669.64
090-134-002-000	8612N LAKE BLVD	15.70	1,027.70
090-134-005-000	8636N LAKE BLVD	28.88	1,890.44
090-134-006-000	8658N LAKE BLVD	1.70	111.28
090-134-007-000	8676N LAKE BLVD	1.72	112.59
090-134-008-000	8680N LAKE BLVD	2.61	170.85
090-134-011-000	8710N LAKE BLVD	19.70	1,289.53
090-134-022-000	8603 BROCKWAY VISTA AVE	3.55	232.38
090-134-024-000	8626N LAKE BLVD	27.86	1,823.67
090-134-039-000	8692N LAKE BLVD	20.44	1,337.97
090-134-042-000	8694N LAKE BLVD	2.59	169.54
090-134-043-000	8696N LAKE BLVD	15.28	1,000.20
090-134-048-000	8700N LAKE BLVD	37.66	2,465.16
090-135-030-000	8504N LAKE BLVD	1.33	87.06
090-135-031-000	8533N LAKE BLVD	2.60	170.19
090-135-032-000	NOT AVAILABLE	1.37	89.68
090-135-033-000	8546N LAKE BLVD	2.68	175.43
090-135-034-000	8562N LAKE BLVD	2.71	177.39
090-135-035-000	8588N LAKE BLVD	2.64	172.81
090-135-036-000	8590N LAKE BLVD	2.68	175.43
090-135-037-000	8594N LAKE BLVD	10.24	670.29
090-135-038-000	8596 BROCKWAY VISTA AVE	7.06	462.14
090-135-042-000	NOT AVAILABLE	1.34	87.71
090-142-001-000	8716N LAKE BLVD	1.77	115.86
090-142-002-000	8720N LAKE BLVD	2.57	168.23
090-142-007-000	8762N LAKE BLVD	23.04	1,508.16
090-142-023-000	8742N LAKE BLVD	28.58	1,870.80
090-142-024-000	8726N LAKE BLVD	21.18	1,386.41
090-142-025-000	8732N LAKE BLVD	12.88	843.10
090-142-026-000	8748N LAKE BLVD	30.92	2,023.97
090-191-017-000	8827 MINNOW AVE	4.03	263.80
090-191-018-000	8789 MINNOW AVE	7.85	513.85
090-191-022-000	8721 MINNOW AVE	2.14	140.08
090-191-023-000	210 FOX ST	21.66	1,417.83
090-191-024-000	8849 MINNOW AVE	1.43	93.61
090-191-028-000	8785 MINNOW AVE	2.12	138.77

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090-191-029-000	8781 MINNOW AVE	2.06	134.84
090-191-032-000	8735 MINNOW AVE	3.09	202.27
090-191-033-000	8729 MINNOW AVE	3.08	201.61
090-191-034-000	8745 MINNOW AVE	6.02	394.06
090-191-035-000	8761 MINNOW AVE	4.05	265.11
090-191-036-000	NOT AVAILABLE	2.93	191.79
090-192-001-000	8703N LAKE BLVD	21.12	1,382.48
090-192-002-000	8707N LAKE BLVD	20.64	1,351.06
090-192-003-000	8711N LAKE BLVD	13.49	883.03
090-192-004-000	8717N LAKE BLVD	14.21	930.16
090-192-017-000	8765N LAKE BLVD	0.74	48.44
090-192-021-000	8739N LAKE BLVD	1.45	94.91
090-192-027-000	MINNOW AVE	0.66	43.20
090-192-030-000	8741N LAKE BLVD	4.24	277.54
090-192-031-000	8731N LAKE BLVD	13.98	915.11
090-192-034-000	MINNOW AVE	1.23	80.51
090-192-037-000	8723N LAKE BLVD	17.82	1,166.47
090-192-038-000	8727N LAKE BLVD	11.90	778.95
090-192-041-000	8797N LAKE BLVD	32.12	2,102.52
090-192-055-000	8793N LAKE BLVD	0.88	57.60
090-192-056-000	8791N LAKE BLVD	28.94	1,894.37
090-192-057-000	8775N LAKE BLVD	30.74	2,012.19
090-192-058-000	NOT AVAILABLE	0.79	51.71
090-192-059-000	NOT AVAILABLE	0.80	52.37
090-192-060-000	NOT AVAILABLE	0.78	51.06
090-192-061-000	8755N LAKE BLVD	3.55	232.38
090-221-001-000	8766N LAKE BLVD	2.30	150.55
090-221-002-000	8772N LAKE BLVD	17.06	1,116.72
090-221-012-000	CHIPMUNK ST	0.00	0.00
090-221-013-000	8776N LAKE BLVD	1.39	90.99
090-221-014-000	LAKE BLVD	0.94	61.53
090-221-018-000	8790N LAKE BLVD	1.08	70.70
090-221-020-000	8784N LAKE BLVD	2.50	163.65
090-221-021-000	8788N LAKE BLVD	0.64	41.89
090-221-026-000	8796N LAKE BLVD	19.84	1,298.69
090-221-027-000	8798N LAKE BLVD	5.25	343.66
090-222-050-000	200 CHIPMUNK ST	64.14	4,198.50
090-370-005-000	NOT AVAILABLE	0.00	0.00
090-370-006-000	NOT AVAILABLE	1.83	119.79
117-180-005-000	8031N LAKE BLVD	15.45	1,011.33
117-180-006-000	8011N LAKE BLVD	17.14	1,121.96
117-180-012-000	8070N LAKE BLVD	28.07	1,837.42
117-180-027-000	8060N LAKE BLVD	5.44	356.09
117-180-028-000	301 SECLINE ST	5.32	348.24
117-180-036-510	8016N LAKE BLVD	1.58	103.42
117-180-036-520	8016N LAKE BLVD	1.58	103.42
117-180-036-530	8016N LAKE BLVD	1.58	103.42

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Assessor's Parcel Number	Site Address	Total Special Benefit Points	Fiscal Year 2014/15 Maximum Annual Assessment
117-180-036-540	8016N LAKE BLVD	1.58	103.42
117-180-036-550	8016N LAKE BLVD	1.58	103.42
117-180-036-560	8016N LAKE BLVD	1.58	103.42
117-180-037-000	8020N LAKE BLVD	9.34	611.38
117-180-038-000	8030N LAKE BLVD	9.28	607.45
117-180-039-510	8010N LAKE BLVD	1.56	102.12
117-180-039-520	8010N LAKE BLVD	1.56	102.12
117-180-039-530	8010N LAKE BLVD	1.56	102.12
117-180-039-540	8010N LAKE BLVD	1.56	102.12
117-180-039-550	8010N LAKE BLVD	1.56	102.12
117-180-039-560	8010N LAKE BLVD	1.56	102.12
117-180-043-000	8000N LAKE BLVD 1	2.32	151.86
117-180-044-510	8000N LAKE BLVD 2	0.38	24.87
117-180-044-520	8000N LAKE BLVD 2	0.38	24.87
117-180-044-530	8000N LAKE BLVD 2	0.38	24.87
117-180-044-540	8000N LAKE BLVD 2	0.38	24.87
117-180-044-550	8000N LAKE BLVD 2	0.38	24.87
117-180-044-560	8000N LAKE BLVD 2	0.38	24.87
117-180-045-510	8000N LAKE BLVD 3	0.38	24.87
117-180-045-520	8000N LAKE BLVD 3	0.38	24.87
117-180-045-530	8000N LAKE BLVD 3	0.38	24.87
117-180-045-540	8000N LAKE BLVD 3	0.38	24.87
117-180-045-550	8000N LAKE BLVD 3	0.38	24.87
117-180-045-560	8000N LAKE BLVD 3	0.38	24.87
117-180-046-510	8000N LAKE BLVD 4	0.38	24.87
117-180-046-520	8000N LAKE BLVD 4	0.38	24.87
117-180-046-530	8000N LAKE BLVD 4	0.38	24.87
117-180-046-540	8000N LAKE BLVD 4	0.38	24.87
117-180-046-550	8000N LAKE BLVD 4	0.38	24.87
117-180-046-560	8000N LAKE BLVD 4	0.38	24.87
117-180-047-510	8000N LAKE BLVD 5	0.38	24.87
117-180-047-520	8000N LAKE BLVD 5	0.38	24.87
117-180-047-530	8000N LAKE BLVD 5	0.38	24.87
117-180-047-540	8000N LAKE BLVD 5	0.38	24.87
117-180-047-550	8000N LAKE BLVD 5	0.38	24.87
117-180-047-560	8000N LAKE BLVD 5	0.38	24.87
117-180-048-520	NOT AVAILABLE	0.38	24.87
117-180-048-540	NOT AVAILABLE	0.40	26.18
117-180-048-550	8000N LAKE BLVD 6	0.40	26.18
117-180-048-560	8000N LAKE BLVD 6	0.40	26.18
117-180-048-570	NOT AVAILABLE	0.40	26.18
117-180-048-580	NOT AVAILABLE	0.40	26.18
117-180-052-000	8000N LAKE BLVD	0.00	0.00
117-180-053-000	NOT AVAILABLE	1.55	101.46
117-230-002-510	8004N LAKE BLVD B	0.18	11.78
117-230-002-520	8004N LAKE BLVD B	0.18	11.78
117-230-002-530	8004N LAKE BLVD B	0.18	11.78

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Assessor's Parcel Number	Site Address	Total Special Benefit Points	Fiscal Year 2014/15 Maximum Annual Assessment
117-230-002-540	8004N LAKE BLVD B	0.18	11.78
117-230-002-550	8004N LAKE BLVD B	0.18	11.78
117-230-002-560	8004N LAKE BLVD B	0.18	11.78
117-230-002-570	8004N LAKE BLVD B	0.18	11.78
117-230-002-580	8004N LAKE BLVD B	0.18	11.78
117-230-002-590	8004N LAKE BLVD B	0.18	11.78
117-230-002-600	8004N LAKE BLVD B	0.18	11.78
117-230-002-610	8004N LAKE BLVD B	0.18	11.78
117-230-002-620	8004N LAKE BLVD B	0.18	11.78
117-230-003-000	NOT AVAILABLE	2.03	132.88
117-230-004-510	8004N LAKE BLVD D	0.18	11.78
117-230-004-520	8004N LAKE BLVD D	0.18	11.78
117-230-004-530	8004N LAKE BLVD D	0.18	11.78
117-230-004-540	8004N LAKE BLVD D	0.18	11.78
117-230-004-550	8004N LAKE BLVD D	0.18	11.78
117-230-004-560	8004N LAKE BLVD D	0.18	11.78
117-230-004-570	8004N LAKE BLVD D	0.18	11.78
117-230-004-580	8004N LAKE BLVD D	0.18	11.78
117-230-004-590	8004N LAKE BLVD D	0.18	11.78
117-230-004-600	8004N LAKE BLVD D	0.18	11.78
117-230-004-610	8004N LAKE BLVD D	0.18	11.78
117-230-004-620	8004N LAKE BLVD D	0.18	11.78
117-230-005-510	8004N LAKE BLVD E	0.18	11.78
117-230-005-520	8004N LAKE BLVD E	0.18	11.78
117-230-005-530	8004N LAKE BLVD E	0.18	11.78
117-230-005-540	8004N LAKE BLVD E	0.18	11.78
117-230-005-550	8004N LAKE BLVD E	0.18	11.78
117-230-005-560	8004N LAKE BLVD E	0.18	11.78
117-230-005-570	8004N LAKE BLVD E	0.18	11.78
117-230-005-580	8004N LAKE BLVD E	0.18	11.78
117-230-005-590	8004N LAKE BLVD E	0.18	11.78
117-230-005-600	8004N LAKE BLVD E	0.18	11.78
117-230-005-610	8004N LAKE BLVD E	0.18	11.78
117-230-005-620	8004N LAKE BLVD E	0.18	11.78
117-230-006-510	8004N LAKE BLVD F	0.18	11.78
117-230-006-520	8004N LAKE BLVD F	0.18	11.78
117-230-006-530	8004N LAKE BLVD F	0.18	11.78
117-230-006-540	8004N LAKE BLVD F	0.18	11.78
117-230-006-550	8004N LAKE BLVD F	0.18	11.78
117-230-006-560	8004N LAKE BLVD F	0.18	11.78
117-230-006-570	8004N LAKE BLVD F	0.18	11.78
117-230-006-580	8004N LAKE BLVD F	0.18	11.78
117-230-006-590	8004N LAKE BLVD F	0.18	11.78
117-230-006-600	8004N LAKE BLVD F	0.18	11.78
117-230-006-610	8004N LAKE BLVD F	0.18	11.78
117-230-006-620	8004N LAKE BLVD F	0.18	11.78
117-230-007-000	NOT AVAILABLE	0.00	0.00

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Assessor's Parcel Number	Site Address	Total Special Benefit Points	Fiscal Year 2014/15 Maximum Annual Assessment
117-230-008-510	8004N LAKE BLVD A	0.18	11.78
117-230-008-520	NOT AVAILABLE	0.18	11.78
117-230-008-530	NOT AVAILABLE	0.18	11.78
117-230-008-540	NOT AVAILABLE	0.18	11.78
117-230-008-550	NOT AVAILABLE	0.18	11.78
117-230-008-560	NOT AVAILABLE	0.18	11.78
117-230-008-570	NOT AVAILABLE	0.18	11.78
117-230-008-580	NOT AVAILABLE	0.18	11.78
117-230-008-590	NOT AVAILABLE	0.18	11.78
117-230-008-600	NOT AVAILABLE	0.18	11.78
117-230-008-610	NOT AVAILABLE	0.18	11.78
117-230-008-620	NOT AVAILABLE	0.18	11.78
Totals:		2,542.89	\$166,453.17

10. REFERENCES

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