

1. Adoption of Resolution No. VWD 24-007 - Annual Assessments for Unpaid Water Fees

Recommendation:

That the Honorable Victorville Water District Board of Directors:

- (1) Open and conduct the public hearing and receive testimony for the adoption of the proposed Resolution No. VWD 24-007;
- (2) Close the public hearing;
- (3) Adopt Resolution No. VWD 24-007 entitled, "A Resolution of the Victorville Water District, City of Victorville, adding delinquent non-paid charges to the annual taxes levied upon the property for which the charges are delinquent and unpaid"; and
- (4) Authorize the Director of Finance to execute the County Agreement for Collection of Special Taxes, Fees, and Assessments.



Item Number: 1

City Council / Board of Directors

Public Hearing(s)

Meeting of: July 16, 2024

Submitted By:

Carmen Cun, Finance Director / City Treasurer

Subject:

Adoption of Resolution No. VWD 24-007 - Annual Assessments for Unpaid Water Fees

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- (4) Authorize the Director of Finance to execute the County Agreement for Collection of Special Taxes, Fees, and Assessments.

Fiscal Impact:

Nominal costs were incurred, estimated under \$700, from publishing required notices, which have been budgeted for in the current fiscal year.

- 4100545-52110, Water Customer Service Supplies (75%)
- 4260545-52110, Solid Waste Customer Service Supplies (25%)

Proposed Resolution No. VWD 24-007 will allow delinquent balances to be collected for Fiscal Year 2024-2025 assessed by the County Assessor; assessments to be submitted for an estimated total of \$115,970.

Strategic Plan Goal:

This item aligns with Goal A, Financial Sustainability – foster fiscal health through disciplined long-term planning, cost control, increased revenues, and cost recovery. By adding the non-paid charges to the taxes levied upon the property, the Victorville Water

District is able to collect expected revenues and help maintain water rates as low as possible.

Discussion:

Attached is a report of delinquent non-paid charges for water services within the Water District. The list includes the property location, assessor's parcel number (APN), amount of unpaid charges, and property owner. The property owners have been notified of their delinquency and of the public hearing. As of this date, the balances shown remain unpaid. Per California Water Code Section 31701(e) and 31701.5, accounts that are more than sixty days delinquent and have unpaid charges may be included in the property tax levied and shall constitute a lien on said property.

Notices of the Public Hearing and availability of the written report were mailed to all affected parcel owners on June 14, 2024, and published twice in the newspaper on June 14, 2024, and June 28, 2024. The notice mailed out to parcel owners provides them with an opportunity to remedy the arrearage on or before July 23, 2024, at 4 p.m. to avoid having the delinquent non-paid charges added to the annual taxes levied upon their property. Delinquent balances paid before the deadline will be removed from the list submitted to the County Assessor.

Staff remains available for any questions the Board of Directors may have.

Attachments:

- A. Resolution No. VWD 24-007
- B. Water Code Section 31701 and 31701.5

ATTACHMENT A

Resolution No. VWD 24-007

RESOLUTION NO. VWD 24-007

A RESOLUTION OF THE VICTORVILLE WATER DISTRICT, CITY OF VICTORVILLE, ADDING DELINQUENT NON-PAID CHARGES TO ANNUAL TAXES LEVIED UPON THE PROPERTY FOR WHICH THE CHARGES ARE DELINQUENT AND UNPAID

WHEREAS, the Board of Directors of Victorville Water District has prepared a report and statement of those delinquent non-paid charges for water and other services within the District, which will be delinquent and unpaid for sixty days or more shall they remain unpaid as of July 23, 2024, done under and pursuant to Section 10.04.060 of the Victorville Municipal Code; and

WHEREAS, the Board has decided that said delinquent and unpaid charges are to be included in the property tax levied and shall constitute a lien on said property pursuant to California Water Code Sections 31701(e) and 31701.5 et seq; and

WHEREAS, after the filing of said assessment/lien, the City Clerk has, as required by law, given notice of the filing of said assessment and of the time fixed in said notice for hearing by this Board of Directors; and

WHEREAS, all property owners involved in this assessment/lien have been duly notified pursuant to California Water Code Section 31701.6; and

WHEREAS, a Public Hearing was held before the Board of Directors of the Victorville Water District, at 6:00 p.m., July 16, 2024, in the Victorville City Council Chambers, 14343 Civic Drive, Victorville, California, the time and place fixed in such notice; and

WHEREAS, during the aforementioned Public Hearing, all appeals, protests or objections, if any, were duly presented and all persons desiring to be heard thereon were heard and the Board of Directors gave all persons present an opportunity to be heard in respect to any matter relating to said work, to any act or determination of said Board of Directors in relation thereto, to the correctness of said assessment, or to any matter relating to said work, or the proceedings therefor; and

WHEREAS, all such persons desiring to be heard have been heard by the Board of Directors.

THEREFORE, THE BOARD OF DIRECTORS OF VICTORVILLE WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. That said hearing has been duly held; that each and every step in the proceedings prior to and including the hearing has been duly and regularly taken; that this Board of Directors is satisfied with the correctness of the assessment; the proceedings and all matters relating thereto; and that all protests, objections, or appeals be and the same are

hereby overruled and denied, and the Board of Directors does hereby confirm said proceedings and said assessment.

SECTION 2. That the report of the Victorville Water District's delinquent and unpaid charges for water and other services within the District, which remain unpaid and delinquent for sixty days or more as of July 23, 2024, is hereby adopted and approved by said Board.

SECTION 3. That the Secretary shall file with the County Auditor of the County of San Bernardino a copy of such written report with a statement endorsed hereon over the signature of the Secretary, that such a report has been adopted and approved by the Board of Directors and that the County Auditor shall enter the amount of such charges against the respective lots or parcels of land as they appear on the current assessment roll.

SECTION 4. That the amount of unpaid charges shall be added to the annual taxes next levied upon the property by the County Tax Collector, and that the amount of such charges shall constitute a lien on that property pursuant to California Water Code Section 31701.5, and that the amount of such unpaid and delinquent charges shall be collected at the same time and in the same manner, together with the general taxes, and shall be delinquent at the same time, and thereafter be subject to the same delinquency penalties.

SECTION 5. That all liens not paid within one year from the adoption of this resolution shall bear interest on the unpaid balance at the rate of ten percent (10%) per annum on the unpaid balance.

SECTION 6. That the parcels to be lien and the amount of said lien are set forth on Exhibit "A" attached hereto and made a part hereof. Unpaid balances will continue to be updated prior to submission as payments and/or charges are posted to the accounts.

EXHIBIT A
PROPOSED PROPERTY TAX ASSESSMENTS
WATER
FISCAL YEAR 2024-2025

OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
MARTIN, ASHLEY	15872 ROUGH RIDER PL	039411305	\$511.58
ALZAMORA, KATIA	14401 CHAMBERLAIN DR	039448192	\$85.20
GARCIA, JESUS CASTELLANOS & CASTELLANOS, ANGELICA	15578 ROCKY KNOLL LN	039451156	\$92.99
LARSON, MARK C	10972 ADMIRALS BAY ST	313643128	\$289.81
HADDAD, KEVIN	15638 PILOT ROCK WAY	039450130	\$243.16
SHOKRI, BOBBY	16749 MAJELA AVE	039501128	\$374.37
GARCIA, JOSEFA D	14637 PRENDA CT	039502223	\$128.80
JM BUILT CORPORATION & MURGUIA, VALERIE	16386 MAJELA CT	039503525	\$245.28
SBC INVESTMENTS LLC	16407 BUNNELL AVE	039506512	\$88.07
MANNING ENT TR	16567 MANNING CT	039507239	\$433.94
SADEH, DANIEL	15881 CALANDRIA WAY	039510605	\$374.16
DOURAGHI, FAEZEH A	15810 BARRANCA WAY	039510806	\$519.26
DOURAGHI, FAEZEH A	15810 BARRANCA WAY	039510806	\$152.37
UC COLLISION LLC	15564 VILLAGE DR	039511131	\$881.50
ZHANG, MING MING	15623 VILLAGE DR	039511230	\$239.25
CASTRO OLAGUE, LUIS	15785 ARBOLADA LN	039513303	\$550.36
ARMSTRONG, GLORIA M & EHIEMUAN, VELDA	15473 BURWOOD RD	039514907	\$941.67
FAGEAUX, JOHN L	15996 MESETA RD	039517403	\$80.65
MONTES DE OCA PEREZ, SETURNINA	15526 MESQUITE AVE	039543136	\$384.89
MARTINEZ, SAMUEL S	15384 MESQUITE AVE	039547128	\$109.87
BETTS, LEWIS H & BETTS, BESSIE	15208 COPPER CANYON CIR	039561124	\$296.93
ZHANG, SHU	15640 BOW STRING ST	039572160	\$210.62
CARRILLO, JOSE	15534 PEACE PIPE ST	039573109	\$274.66
OAK TREE APARTMENTS	15563 WAR ARROW ST	039573131	\$84.08
SINGH, AMARPEET K REV LIV TR	15535 BOW STRING ST	039573155	\$137.49

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FISCAL YEAR 2024-2025

OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
YOSEMITE HOLDING TRUST 4/9/16	15899 YOSEMITE ST	039577106	\$101.65
HUANG, HUA-WEI	15852 DESERT POPPY LN	039581215	\$64.76
LIV, ROTTANA	16771 DESERT WILLOW ST	039582139	\$279.18
VARGAS, BENJAMIN	16838 DESERT STAR ST	039584139	\$77.53
BLACK, APRIL	14973 ADALANE CT	039587116	\$296.81
ABUNAJA , MOHAMMAD SM	14211 AMARGOSA RD	039614107	\$229.70
OMG HOSPITALITY LLC	14173 GREEN TREE BLVD	039618201	\$1,036.63
NGUYEN, THU	14425 7TH ST	039620112	\$806.08
CANDY INVESTMENTS GROUP LLC	16006 MOLINO DR	039621310	\$77.18
TURNER, RAYMOND	14292 SAGE ST	039622404	\$349.61
PASKIEWICZ, KELLY ANN	14257 SAGE ST	039623114	\$375.04
PASKIEWICZ, KELLY ANN	14257 SAGE ST	039623114	\$413.25
AKOPYAN, AVETIS	14107 BURNING TREE DR	039626324	\$276.93
SOWANDE, LEANNE	14144 WIMBLETON DR	039628201	\$704.33
MESSRI, BENNY	13863 BURNING TREE DR	039629207	\$447.36
LY, SAY A	15665 KINGSWOOD DR	039630201	\$79.22
SUEN, LOUISA	15910 NASSAU DR	039635102	\$25.73
CLARK, RICHARD G	13126 MESA ST	040532203	\$434.41
T K P FAMILY LIMITED PARTNERSHIP & C/O ACTK CAPITAL PARTNERS LLC	APN 0405-331-09	040533109	\$382.41
T K P FAMILY LIMITED PARTNERSHIP & C/O ACTK CAPITAL PARTNERS LLC	APN 0405-331-11	040533111	\$382.41
ROSALES, MARTA	13515 EUCALYPTUS ST	040545107	\$104.32
ABODUNRIN, OLAJUMOKE S.	15554 SAN FRANCISCO LN	045586215	\$81.59
ELIVARRARAS, RICHARD	17400 JUPITER AVE	047208108	\$59.50
JACKSON, FRANK	17411 JUPITER AVE	047208216	\$59.50
VAZQUEZ, ANNA M & CCANTO, EDWIN	15404 SEALS RD	047210157	\$59.50

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FISCAL YEAR 2024-2025

OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
RDSB LLC	17742 D ST	047212103	\$281.46
PHAM, DAVID	15406 CRABAPPLE LN	047214106	\$569.68
DONALESKI, THOMAS	17055 GRAND MAMMOTH PL	047238104	\$77.53
ARUTUNYAN, CARLO	16610 STODDARD WELLS RD	047317206	\$289.71
DEHART, DONNA M	15139 LAS PIEDRAS DR	047702504	\$139.77
ZECENA, VANESSA	16655 LACY ST	047709202	\$336.69
PEREZ, ROSALBA	16769 VERDE ST	047709513	\$91.99
ZAMORA, DELIA R	15007 VICTOR ST	047710519	\$88.45
MENDEZ, CARMEN	16221 LA CUBRE DR	047711425	\$567.43
ALRAHEB, FAIQ	14890 LOVES LN	047712102	\$517.08
DONG , YUAN ZHOU	16248 DESERT KNOLL DR	047712202	\$408.61
DONG, YUAN ZHOU	14771 7TH ST	047712206	\$492.49
MIRAMONTES, MANUEL	16342 CORTA DR	047713215	\$298.22
SHAHBANDARI, PATRICK	14928 CIRCLE DR	047713307	\$365.33
ONUMONU, CHIDI REVOCABLE LIV TR 4/17	14868 CIRCLE DR	047713323	\$579.19
DIEGO, LYDIA DANCEL ETAL & BISQUERA, RODOLFO VILLAREAL	16636 JOSHUA ST	047714208	\$99.94
DIAZ, RICARDO JR.	14560 MESA DR	047720118	\$331.40
DINIELLI, ERIC C.	16377 DESERT KNOLL DR	047720238	\$287.51
PALACIOS, PEDRO B	14298 HESPERIA RD	047723312	\$296.89
WADSWORTH, AUDREY R	14244 CITY VIEW CT	047723323	\$297.00
AHMADZADA, NOOR	14116 HESPERIA RD	047723406	\$298.22
HASHEMI, MOHAMMAD SEYYED	16696 BATSON RD	047723424	\$367.32
VENICE SMOOTH INC	16738 BATSON RD	047723431	\$77.18
HIRES, TIM	16452 HUGHES RD	047732216	\$291.19
THOMPSON, LEON & THOMPSON, GWENDOLYN	16364 HUGHES RD	047732430	\$428.50

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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
CHEONG, CHING	13939 ARROWHEAD DR	047736514	\$153.19
LEE, WACHEONG W	13790 ARROWHEAD DR	047740208	\$77.18
MEDINA, ROBERT GAMINO	13762 DEAUVILLE DR	047740310	\$78.31
AZAMAR FAMILY TRUST 12/1/22	13834 TRINIDAD DR	047741217	\$90.77
DOMINGUEZ SOLIS, ISABEL	16297 PEBBLE BEACH DR	047743108	\$87.25
IVERSON, SHARON	14166 RIVIERA DR	047744118	\$1,841.85
VASQUEZ, FRANK N	16782 PEBBLE BEACH CT	047744302	\$462.82
EST OF EDWARD SANDOVAL	16222 CAMELBACK DR	047745116	\$278.12
ADAMS, ROSE C & ADAMS, MISTY A	13980 TAM O SHANTER DR	047745507	\$424.79
JIMENEZ-GUERRERO, MARCO A	13964 VICTORIA CT	047746310	\$455.35
PIERCE, WANDA L TRUST 5-8-2004	13814 RODEO DR	047747210	\$259.83
ILLINGWORTH FAMILY TRUST 1981 - EST	13808 RODEO DR	047747211	\$633.96
CORTEZ, DEBORAH LYNN	16251 WIMBLETON DR	047748401	\$734.21
RODRIGUEZ, TERESA	16301 WIMBLETON DR	047748407	\$99.78
SOMMERFELDT, PAUL	16307 WIMBLETON DR	047748408	\$681.03
COLLAZO, JUANA & COLLAZO MORENO, CARLOS	14436 NAVARRO DR	047752212	\$77.18
RIETHER, CHARLES W	16663 VICTOR ST	047754114	\$555.02
MEGNA REAL ESTATE MANAGEMENT INC	16694 ALLEN ST	047807103	\$510.16
PEREZ JOINT LIVING TRUST 8/21/17	16514 DON ST	047807319	\$97.53
RODRIGUEZ, RICARDO F	15521 LOUISE ST	047808202	\$131.86
WILLIAMS, CHRISTOPHER G	16584 YUCCA AVE	047808312	\$298.22
SMITH, EUAN & MORSE, SAMARIA	16690 ALLEN ST	047809104	\$247.97
MUNOZ, GILBERTO	15460 3RD ST	047809205	\$367.32
LARA, JORGE ROMO	15430 6TH ST	047809702	\$739.05
LEDESMA, MODESTA M	15423 5TH 15427 ST	047809708	\$176.00

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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
MENDEZ, YOLANDA REVOCABLE LIV TR 5/20/22	15445 6TH ST	047810204	\$319.89
ROJO, CARLOS O.	15397 6TH ST	047813205	\$99.05
ATCHISON TOPEKA & SANTA FE RR CO	16920 D ST	047818110	\$304.06
ATCHISON TOPEKA & SANTA FE RR CO	16920 D ST	047818110	\$234.06
SERAJ, RAZIE & SERAJ, JIM S.	17098 C ST	047820421	\$459.08
ESPINOZA, ALFREDO	17042 C ST	047820513	\$787.73
RADA, ADRIANA & CARRENO, EDGAR	17025 D ST	047820514	\$492.49
YIREH INVESTMENT GROUP, INC & RODRIGUEZ, MARVIN	15505 7TH ST	047821220	\$969.62
7TH & B ST LLC & LUIS ARMONA	16901 B ST	047822122	\$310.22
7TH AND B STREET LLC	15520 7TH ST	047822126	\$1,248.36
7TH AND B STREET LLC	15532 7TH ST	047822126	\$343.23
7TH AND B STREET LLC	15538 7TH ST	047822127	\$365.33
KP PRIDE LLC	16825 B ST	047822213	\$395.17
HISTORICAL AUDITORIUM LLC & O'BRIEN, BRANDAN	16856 C ST	047822504	\$841.41
GOMEZ, CYNTHIA	15604 7TH ST UNIT A	047822513	\$365.33
LOPEZ, RAMON SILVA	16725 B ST	047823215	\$931.95
LOPEZ, RAMON SILVA	16725 B ST	047823215	\$91.13
AVILA, PEDRO R & AVILA, HERMELINDA G	16717 C ST	047823314	\$550.99
YEPEZ, GABRIEL	16789 C ST	047823401	\$597.93
EDWARDS, LANCE W	15622 5TH ST	047823502	\$636.65
HERNANDEZ RODRIGUEZ, KAREL	16617 D ST	047824606	\$281.60
HERNANDEZ RODRIGUEZ, KAREL	16617 D ST	047824606	\$357.23
BAILEY, LATIESHA	16193 COLINA ST	047826209	\$138.02
HOY, LARRY	15471 DEL REY DR	047826410	\$142.84
ALLIED PROPERTY INVESTMENT GROUP INC	16278 PEPPER TREE DR	047834203	\$345.08

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FISCAL YEAR 2024-2025

OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
LINDBERG, ANNELIE C LIVING TRUST 4/26/01 & C/O ANTON LEGKI	16011 CORONADO DR	047834210	\$416.17
MORENO, DANNY A.	16107 TAWNEY RIDGE LN	047835103	\$278.76
JIMENEZ-GUERRERO, MARCO A	16299 PEPPER TREE DR	047836112	\$457.07
SONG, SHANG	13989 MILLBROOK DR	048010601	\$117.50
MANSON JR, WILLIAM R & MANSON, DOLLY F	17109 MILLBROOK DR	048011204	\$291.99
GOLDEN ROSELAND LLC	8355 DUNCAN RD	307033101	\$763.41
HE, LE JUAN	8686 GOSS RD	307039104	\$382.41
HE, LE JUAN	8686 GOSS RD	307039104	\$382.41
DELGADILLO , ALEXIS	11575 WAGON WHEEL RD	307046111	\$382.41
ADOLLPHUS, ROSSILINI R.	10648 DEL ROSA RD B	307110133	\$299.61
11742 GREASEWOOD LN TRUST 4/26/16 & NICORICI, ROBERT	11742 GREASEWOOD LN	307135108	\$382.41
JANSEN, LINDA	11765 JOSHUA DELL RD	307138113	\$402.22
EAST, EDWARD M & EAST, MARLENE	12825 SEQUOIA RD	307153113	\$210.10
HULTGREN, KRISTIAN	12626 SYCAMORE ST	307154116	\$572.28
MADANAT, NASREEN	11959 AUTUMN WIND LN	307175114	\$104.43
RICO, GERARDO	11985 CRANDALL CT	307175129	\$222.50
PALM TREE HOUSE LLC	12246 PAPEETE ST	307178139	\$96.12
ARELLANO, DAVID A	12222 SYCAMORE ST	307179125	\$90.82
LYNN, SHANNON & EKEYA, ANDREW	11815 FRESH MEADOW PL	307184111	\$577.92
CONWAY, MARK G	11690 VIOLA CT	307215111	\$318.30
REHMATI, FARZANA	16465 GREEN TREE BLVD 11	309002114	\$423.15
WILLIAMS, CHRISTOPHER	16465 GREEN TREE BLVD 52	309002155	\$305.95
LOPES, ROBERT R	16465 GREEN TREE BLVD 57	309002160	\$356.37
YI, LIU	16117 DUNNING WAY	309011138	\$261.77
MARIN, ANTONIO	16372 SHOLIC ST	309014111	\$425.29

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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
GELEJIAN, CHRISTINA N.	13043 4TH AVE	309014127	\$113.87
ROMERO, RICHARD J & ROMERO, RAELEEN	16272 TETON ST	309015102	\$1,283.20
SNEAD FAMILY REVOCABLE TRUST 5/6/96 & C/O DAVID WILSON SNEAD	13526 2ND AVE	309019127	\$527.54
BAROCIO, EZPERANZA	16741 GRANT ST	309020106	\$202.83
DOMINGUEZ, RAUL M.	17600 DAYTON ST	309054310	\$165.93
INDEED PROPERTIES LLC	17635 BENTON WAY	309056190	\$207.28
INDEED PROPERTIES LLC	17611 BENTON WAY	309056193	\$207.28
CHIU, SIN YI & CHAN, CHOI WAN	12827 INDIAN SUMMER ST	309103210	\$86.62
LUM, STEVEN	12723 INDIAN SUMMER ST	309108215	\$136.65
BROWN, CLEO	12735 INDIAN SUMMER ST	309108216	\$303.73
YI WAH LLC	17038 TIVOLLI LN	309110171	\$89.87
WATSON FAMILY LIVING TR SURVIVOR TR 4/98 & WATSON, CHRISTINA FLORENCE	12399 HIGHGATE AVE	309124119	\$119.96
TAN & YE FAMILY TRUST	12404 BRIDGEWOOD LN	309130118	\$338.49
CONTRERAS, GABRIEL & CONTRERAS, TERESA	12328 GLENWOOD LN	309130244	\$289.71
TIMKO, MELISSA J	12387 5TH AVE	309131107	\$289.71
RAMIREZ CUELLAR, VICTOR	16226 JASMINE ST	309132206	\$79.22
GONZALEZ, ALEJANDRO	12266 NUEVO CT	309133115	\$95.99
LOPEZ, GINA	12228 JASON LN	309133129	\$114.31
MUNIZ, SARA	16543 JASMINE ST	309147140	\$65.24
PINEDA, REN RYAN VIDA	17633 HIGH PARK ST	309148109	\$455.73
EVANS REV TR 4/29/07	13457 DEL GADO RD	309207122	\$255.91
MOMOMONROE LLC	13310 AMARGOSA RD	309216129	\$505.96
LIBERATORE, WANDA L H	13221 EL EVADO RD	309218124	\$558.34
BEBEDZHYAN, ANDRANIK	14745 LA BRISA RD	309224113	\$174.23
PETERSEN, LAWRENCE J	13657 NASSAU DR	309233126	\$278.12

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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
JOCPTL FAMILY LIMITED PARTNERSHIP	13655 LA VILLA DR	309235155	\$77.18
BENTON, WILLIAM & BENTON, ROSETTA	13092 SLEEPY RIDGE LN	309245146	\$458.55
MALDONADO, BENJAMIN L	15772 CHOCTAW ST	309253115	\$261.77
YANG, FEI H	13283 EL CABO CT	309253126	\$141.25
CHEN, JIA YI SARAG	14690 CHOKE CHERRY DR	309301101	\$80.86
CHEN, JIA YI SARAG	14690 CHOKE CHERRY DR	309301101	\$79.75
ZHANG, SHU HUA	14533 STALLION TRL	309302115	\$193.52
XIE, QUN	12770 TROTTERS LN	309302141	\$119.96
BURCH, CRISTAL CELESTE	14612 KING CANYON RD	309302158	\$432.97
MALONE, CIERRA S.	14522 SANTA FE TRL	309303110	\$128.92
HAMPTON, ANDTWINE TRUST 11/02/20 & C/O ANDTWINE HAMPTON & GLENNER FORD-HAMP	14535 KING CANYON RD	309303191	\$352.11
JOHNSON, ROY - EST OF	14731 SANTA FE TRL	309307133	\$285.75
DOUGLAS, ANNETTE	12745 9TH AVE	309339116	\$332.35
PALAFOX, OSCAR I.	12612 9TH AVE	309340133	\$104.37
HEIM, THOMAS R & HEIM, NANCY	15788 LINDERO ST	309355121	\$348.50
BAR ASSET HOLDINGS LLC	16088 BEAR VALLEY RD	309361123	\$300.01
ROSANNA LERMA REVOCABLE TRUST & LERMA, ROSANNA	13519 EVANSTON ST	309402173	\$148.49
RIVERA, VICTOR M. & RIVERA, JEAN B.	12912 LUNA RD	309404133	\$176.00
FARID, FARID M	13642 HEMINGWAY DR	309406238	\$123.39
RAMIREZ, VERNA C	13409 DOVER LN	309407123	\$876.12
LOPEZ, CLAUDIA	13466 BAYLOR DR	309407163	\$762.03
GARAVITO, LELIA	13375 EARLEGATE ST	309409107	\$172.80
LETTA, MARTIN	13401 FOX RUN RD	309416156	\$93.93
BRENIA, PAUL S TR 11-4-89	13364 MONTEREY WAY	309416183	\$88.72
BLUCKER, JOHN M & MARY L FAM TR 11/15/06	13340 MONTEREY WAY	309416194	\$306.88

EXHIBIT A
PROPOSED PROPERTY TAX ASSESSMENTS
WATER
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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
JAZAYERI, MAHMOOD	13087 BENNINGTON DR	309419105	\$89.18
CEJA, SAVINO	13269 BERKELEY LN	309421127	\$77.18
MKATT LLC	13268 PRINCETON DR	309421141	\$97.76
TAYLOR-HUGHES, LESLEE K	12991 SIDE SADDLE RD	309428124	\$429.39
LU, JOHN	13275 WRANGLER LN	309429118	\$148.56
CORTES, CIRO	13204 WRANGLER LN	309429124	\$191.50
OLMEDO, ADRIAN V. & DE LA CRUZ, RAUL	12940 SUNDOWN RD	309432106	\$79.75
NALOWA, SABINA S.	13577 MONTEREY WAY	309434138	\$111.17
BLACK, DARCEL L	13816 FOXFIRE RD	309435209	\$482.96
JMCITY LLC & C/O ZHONG YI LU	13794 FOXFIRE RD	309435211	\$348.56
CHUNG, JIN H	13792 DODIE AVE	309450125	\$289.71
SHIRLEY, LEEROY	12933 WALNUT WAY	309451119	\$123.46
MICKLES, RENZO	13031 BULLET AVE	309452132	\$493.99
HAND, JOEL C. JR.	13151 PACOIMA RD	309455152	\$160.43
ANDOW, ERIC A.	14121 MANZANO RD	309456130	\$109.77
OBREGON, ENRIQUE	12902 PETALUMA RD	309457138	\$77.18
RICO, ROSENDO	14384 MANZANO RD	309460109	\$1,930.08
MC ADAMS, BETTY J	14358 MANZANO RD	309460148	\$314.52
BINGHAM, SHARON	13958 CASTILLE ST	309466112	\$306.73
ZHOU, ZIWEI & QIN, YUANHAO	13971 SILVER CREEK WAY	309467123	\$85.81
FLORES, JOHN	13240 NORTHSTAR AVE	309508117	\$923.79
DRYDEN, HARLENE M	13611 MICA AVE	309510141	\$87.30
COBRA 28 NO 7	13566 SANDSTONE DR	309514130	\$120.43
HARPER, ELENA	12395 GOLDSTONE DR	309514167	\$94.39
WRIGHT, RICHARD O. & WRIGHT, MARIA R.	13675 AGATE CIR	309515103	\$150.00

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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
BERGER, HALEY	13680 RUBY CIR	309515113	\$648.19
WESTERN CAPITAL 26 LLC	12541 GALAXY ST	309519136	\$82.28
MELENDEZ, RAFAEL R	12454 ORION ST	309520239	\$907.15
CHU, JONATHAN & CHU, JESSE	13739 GEMINI ST	309521207	\$86.54
LORAC PROPERTIES	13788 GEMINI ST	309521212	\$591.61
YOUSSEF, HANY	13741 ANGELES DR	309521235	\$113.78
BRINSKY, JAMES R	12226 SHOOTING STAR DR	309523102	\$114.32
BAKHUS, YOUNAN	12247 GALAXY ST	309523112	\$71.22
LOZA CONCHA FAMILY TRUST 9/17/13	12269 PLUTO DR	309523127	\$265.58
LOZA CONCHA FAMILY TRUST 9/17/13	12269 PLUTO DR	309523127	\$104.86
ESTRADA, ERIKA	12201 PLUTO DR	309523135	\$703.10
CAVINESS, CECIL	13915 WAGON WHEEL DR	309527137	\$245.87
DAMMEIER FAMILY TRUST 01/07/14	12370 PACOIMA RD	309530108	\$196.98
GARCIA CARILLO, MOISES	14260 HILLSBOROUGH DR	309534116	\$695.64
YUAN, XIAO	14195 DE SOTA DR	309538128	\$117.60
AGUILERA, BENIGNO A.	12375 PACOIMA RD	309538164	\$155.11
SOU, PETER S	14483 HILLSBOROUGH DR	309541110	\$870.56
BELLAMY, GEORGE	14393 LA CRESCENTA AVE	309541132	\$413.87
WILLIS, RUBY D - EST OF	13233 PARADISE CT	309548101	\$1,058.98
WILLIS, RUBY D - EST OF	13233 PARADISE CT	309548101	\$183.51
HUMPHREY, BOBBY R & HUMPHREY, DONNA	12441 PETALUMA RD	309552204	\$291.99
COLIN, JOSE A. & JIMENEZ, SANDRA	14441 NORTHSTAR AVE	309552258	\$79.75
FULLER, PRISCILLA B.	12630 EL EVADO RD	309554103	\$62.33
DELORISSES, JOHN C. & ASTORGA DELORISSES, JAVIER	13581 THISTLE ST	309555178	\$72.28
SMITH, JARRET	13613 THISTLE ST	309555180	\$186.78

EXHIBIT A
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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
SMITH, JARRET	13613 THISTLE ST	309555180	\$166.16
RAMOS, MARIAH-JEAN M. & HUTALLA, ARIEL	13475 CHIMAYO ST	309601329	\$122.32
CORTES, JUAN H & CORTES, MARIA LAMAS	13240 CROSSROADS CT	309604225	\$119.14
ROBERTS, FRANCES	13285 SPICEWOOD CT	309606219	\$318.12
GUTIERREZ, EDUARDO & BERNAL, CINTHIA	12324 FABRICA ST	309608277	\$139.61
MY INVESTMENT TRUST 12/12/14	13584 FERN PINE ST	309609254	\$92.67
MY INVESTMENT TRUST 12/12/14	13584 FERN PINE ST	309609254	\$83.17
VASQUEZ, DAVID ANTHONY	13131 FREEPORT DR	309612209	\$247.26
PEREZ, YAMILA N.	12381 ALCORN DR	309612319	\$133.61
LAM, MAY	13224 DIXON ST	309613341	\$201.06
HADISADEGH, SEYED M	13629 WINEWOOD RD	309614262	\$332.64
BAILEY, ERIC	11769 CLIFFWOOD RD	309615217	\$525.23
ZHAO, AIYAN	13593 BRYNWOOD RD	309616203	\$83.67
GOLDMAN ANDERSON INC	13684 HIDDEN PINES CT	309617227	\$73.59
MU, WOODY XIAO CHANG	13186 ROUNDOAK WAY	309620213	\$188.87
SUN, ALAN	13136 MESA VIEW DR	309620254	\$109.53
CHEN, SAMMY	12643 DULCE ST	309623255	\$88.32
ESTRADA, JUAN JOSE	11645 ECHO GLEN ST	309624326	\$350.71
FU, MAGGIE AND OSCAR LIANG & C/O PARADISE FAMILY REALTY	11673 GAYNESWOOD ST	309624439	\$223.75
DOWNING, CURTIS & PACILLAS, MARY	13563 CHESHIRE ST	309640162	\$80.24
MORA, LIONEL & VELMA TR 08/18/06 & C/O LIONEL & VELMA MORA	13668 CHESHIRE ST	309640180	\$486.90
SPARLIN , JACQUELINE & SPARLIN, MIKE	12726 BELLROSE CT	309650166	\$122.57
12299 DANDELION WY TITLE HOLDING TR	12299 DANDELION WAY	309651224	\$121.47
ZHAO, HERU	12307 DANDELION WAY	309651225	\$150.54
GODHASARA, RAVIKUMAR R	13374 MERRY OAKS ST	309695130	\$113.38

EXHIBIT A
PROPOSED PROPERTY TAX ASSESSMENTS
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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
LOGAN, ALFRED V	12017 EDENOAKS RD	309696102	\$230.74
RODRIGUEZ, RICARDO	13360 FERN HOLLOW WAY	309696143	\$118.11
TORRES, DEBORAH	11804 TRAILWOOD ST	309698113	\$196.76
BOURASSA, DENNIS	12242 BEAVER AVE	309759130	\$613.12
ROGERS, BARBARA	9346 DUNCAN RD	309763101	\$382.41
RSK ENTERPRISES LP	12274 PALMDALE RD	310356131	\$235.89
KIRKPATRICK, JOHNNIE R	13721 DELLWOOD ST	310363206	\$564.68
JIA, JUN	13720 WINEWOOD RD	310363217	\$630.09
JIA, JUN	13720 WINEWOOD RD	310363217	\$374.66
ROMAN JR, ALFONSO H	13867 BRYNWOOD ST	310378405	\$170.48
KARTIKASARI, ELISABETH	13727 MESA VIEW DR	310379370	\$110.00
GOLDMAN, ESTELA & WARDA, SHARIF	13805 ASHMONT ST	310379411	\$90.04
GOLDMAN, ESTELA & WARDA, SHARIF	13805 ASHMONT ST	310379411	\$135.54
KELLY, PATRICK WILLIAM	13732 BRYNWOOD ST	310379423	\$841.85
OLDELK, ANTHONY	13320 WINTER PARK ST	310404101	\$289.00
AGGA INVESTMENTS LLC	13343 WINTER PARK ST	310404114	\$96.28
LOPEZ, RAUL C	13311 WINTER PARK ST	310404116	\$353.99
HYUN, DANIEL	13312 BRIANHEAD CT	310404135	\$108.30
ZHANG XIAOCHEN	13474 QUAIL COVE PL	310405214	\$289.71
BARRIOS, JAZMIN	15255 SUNNY POINT ST	310411203	\$224.35
DEKAMI FINANCIAL SERVICES	13994 GALE DR	310415159	\$119.85
WANG, WEI	13926 ESTATE WAY	310415173	\$147.11
NARANJO, MA ESTELA	15217 AMALIA CIR	310418167	\$88.71
PENA, ROSARIO	14268 GALE DR	310418220	\$68.95
DIAZ, KARINA ALVAREZ	13920 CLYDESDALE RUN LN	310431145	\$162.91

EXHIBIT A
PROPOSED PROPERTY TAX ASSESSMENTS
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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
ARAUJO SILVA, ADRIAN	14441 CARTER CT	310437135	\$269.42
KINCHERLOW JR, ANDRE L	14417 QUEEN VALLEY RD	310438216	\$1,293.47
JOHNS, ALEXINNA	14422 EL GRANDE WAY	310438261	\$291.19
AU, KATHERYNE	14427 EL GRANDE WAY	310440120	\$457.09
ZHANG, YAN Z	15134 PASTURE WAY	310442109	\$96.13
BUYRITE TRUST 6/7/10 & LAMBSAR, PRABHDEEP - TRUSTEE	14994 SORREL RD	310444184	\$107.46
LIU, BARRY C.	15029 SORREL RD	310445101	\$95.15
HUSSAINIAN, FAYAZ M.	15002 SALAMANDER LN	310447105	\$104.54
GUERRERO, ESTELA	14307 GRAY FOX LN	310448134	\$76.39
SERNA, OMAR	14930 LEAF LN	310449102	\$393.11
RIVERA SANCHEZ, FRANCISCO	14969 LEAF LN	310449123	\$206.54
SALAZAR, JONATHAN	14243 CABALLO CT	310452141	\$102.34
WU, YUNFEI & GU, ANGEL S	14607 GROUSE RD	310453175	\$112.49
LEI, MUQIN	13795 WOODPECKER RD	310453181	\$129.68
MARZAN, BRIAN J	13721 DOVE CT	310454102	\$99.08
ZHUANG, WEI	14679 ROUND UP CT	310455136	\$357.54
PARK, CHANG SUN	15041 QUICKSILVER DR	310456113	\$193.19
SINGH, GURMIT	13525 COPPER ST	310457154	\$394.09
JOHNSON, TIMOTHY D	14468 MOON VALLEY ST	310462104	\$70.70
JUAREZ, ABEL JR.	14368 HONEYHILL ST	310462168	\$411.64
LEE, JENNY B	14339 HONEYHILL ST	310462184	\$103.15
SWSHARP LLC	15128 CANYONVIEW CT	310462213	\$79.75
MITCHELL, DANIEL STEPHEN	13594 WINDOW ROCK CT	310464133	\$1,019.26
TUPAS, WILFREDO M	14966 PASEO VERDE PL	310470117	\$379.04
VONG, TRAVIS M	15093 BLUFFSIDE LN	310472104	\$82.28

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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
CAJAHUARINGA, NELSON	15134 BLUFFSIDE LN	310472136	\$77.18
NORTHERN, ASHLEY	15037 BLUFFSIDE LN	310473110	\$81.26
WANG, XIAOPING	13161 SOLAR BAY LN	310474111	\$781.97
RHEE SEPARATE PROPERTY TRUST	13120 VISTA DEL SOL CT	310474146	\$98.43
KING, DUWAYNE	12973 SAN FELIPE ST	310476132	\$93.34
SUGENG, EKA WICKASON	15116 MATEO PRADO WAY	310477105	\$109.07
SHARGHI, ABBAS	14165 EMERALD RD	310504112	\$501.92
PALACIOS, PEDRO B	11320 KIBINKEE RD	310520101	\$1,180.56
ABNER, JANET MARIE	13890 CHOLAME RD	310531103	\$2,042.44
USASIA INTERNATIONAL INC	12952 DOS PALMAS RD	310545109	\$231.77
BELL, SHIRLEY A.	15016 WHITEKIRK DR	310603142	\$80.67
OLMEDO-JIMENEZ, JAVIER	14925 LOCH LOMOND CT	310604154	\$181.27
WANG, XIAOPING	14569 WOODWORTH WAY	310605153	\$257.58
LYNCH, EDWARD C & LYNCH, KIOK	14819 ROSEMARY DR	310607113	\$685.51
TAN, ZHI RONG	14720 ANN DR	310607139	\$89.68
NAKOUD FAMILY LIVING TRUST 3/28/16 & C/O MR & MRS IBRAHIM NAKOUD TRUSTEE	14600 PHOENIX ST	310608128	\$2,011.59
LEE, LONG	14601 PHOENIX ST	310608154	\$85.78
SARTE, MADONNA-MAY D.	15337 FLAGSTAFF ST	310613166	\$351.97
GJS & ASSOCIATES LLC & SANTIAGO, GENER	14929 FLAGSTAFF WAY	310614239	\$157.61
HUMANITY, LOVE & HUMANITY, MERCY	15131 WILDROSE ST	310617105	\$278.12
GASTELUM, NORMA A.	15027 S CULVER RD	310623114	\$76.52
ROMAN, MIREYA VALDEZ SEP PROP TR & VALDEZ ROMAN, MIREYA	15758 JOSHUA ST	310623123	\$79.75
RIVERA RUIZ, YELMI	14992 CONDOR RD	310624109	\$92.83
HALEY, JIM LIV TR 12-5-06 & C/O JIM HALEY - TRUSTEE	14959 CONDOR RD	310624121	\$658.04
G&M GAPCO, LLC.	14689 LA PAZ DR	310626217	\$1,196.99

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OWNER NAME	SERVICE ADDRESS	APN	AMOUNT
MACDONALD, TRESYLEE S	13665 SANDPIPER PL	313331159	\$699.19
MILLER, HELEN E	13613 SANDPIPER PL	313331164	\$511.50
KONG, KOSAL	12844 BRANDON ST	313405129	\$84.98
CHANDRA, ROBIN	12788 BROOKDALE ST	313415139	\$79.26
TREMONT, KIMBERLY	12848 ANTELOPE LN	313417152	\$135.80
LAMBSAR, SARABIJIT	12219 CHACOMA WAY	313427121	\$127.60
KAUR, HARPREET	12546 WESTBRANCH WAY	313429119	\$80.23
LETICIA GALLEGOS REVOCABLE TR 10/11/04	12538 ARUBA CT	313429128	\$81.10
PICHIN, TAI	12854 CAESAR LN	313433147	\$102.23
LAMBSAR, SARABIJIT	12468 SANTIAGO DR	313437155	\$803.02
LAMBSAR, SARABIJIT	12468 SANTIAGO DR	313437155	\$194.00
SHAKER, MICHAEL	12311 GEORGIA CT	313446129	\$79.01
IBRAHIM, MAHER & NIVAL TRUST 7/15/19 & IBRAHIM, MAHER R.	12321 GEORGIA CT	313446130	\$82.00
ROMAN, SAUL	11977 NYACK RD	313453103	\$75.59
WORTHY, MICHAEL	10018 SOLANO RD	313603110	\$537.56
PICHEL, ALAN BRUCE JR.	10444 MONO RD	313609122	\$301.38
LUNA, LARISSA G.	10804 MONO RD	313613121	\$68.69
TAN, CHU FAN	12445 LOS MORAS WAY	313636152	\$318.12
WANG, YING	11185 HYATT LN	313640129	\$116.12
ROBINSON-CHIPLEY, DASHAWN	11046 CATABA ST	313642141	\$89.74
FOULK, JAMES & FOULK, JACLYN	12587 BAR HARBOR ST	313642163	\$138.95

ATTACHMENT B

Water Code Sections 31701 and 31701.5

WATER CODE

Section 31701

If a district has no revenue or if the revenues of the district are, or in the judgment of the board of directors are likely to be, inadequate to pay the interest on or principal of any bonded debt as it becomes due, or any other expenses or claims against the district, or if there are delinquent and unpaid charges, as defined in subdivision (e), outstanding, the board of directors shall, annually, on or before August 1st, furnish to the board of supervisors and to the auditor of each county, respectively, in writing:

(a) An estimate of the minimum amount of money required to be raised by taxes in the county for the payment of its proportion of the amount required to pay the principal of or interest on any bonded debt of the district or of an improvement district therein as it becomes due.

(b) A description of the improvement district benefited by the purposes of the bonded debt as stated in the resolution declaring the necessity to incur the bonded indebtedness, or, if the whole district was benefited by incurring it, a statement of that fact.

(c) An estimate of the minimum amount of money required to be raised by taxes in the county for the payment of its proportion of the amount required to meet all the charges, claims, expenditures and expenses, other than a bonded debt, of each improvement district created in the county pursuant to this division, together with a description of each such improvement district as determined by resolution of the board.

(d) An estimate of the minimum amount of money required to be raised by taxes in the county for the payment of its proportion of the amount required by the district for other expenses and claims against it.

(e) A statement of those delinquent and unpaid charges for water and other services, or either, requested in writing by the owner of the property that remain delinquent and unpaid for 60 days or more on July 1st determined by the board to be included therein.

(f) The estimate of the minimum amount of money required to be raised by taxes in the county under subdivisions (c) and (d) shall not exceed the amounts permitted by any maximum property tax rate limitation in the Revenue and Taxation Code, provided however, that if no tax was levied by the district for either the 1971–1972 or the 1972–1973 fiscal year and the district incurred expenses in such years which expenses were paid from revenues other than taxes, then the maximum levy shall not exceed fifty cents (\$0.50) per one hundred dollars (\$100) of assessed valuation per year.

Section 31701.5

The amount of any charges for water and other services or either included in the statement of delinquent and unpaid charges pursuant to subdivision (e) of Section 31701

shall be added to and become a part of the annual taxes next levied upon the property upon which the water for which the charges are unpaid was used and upon the property subject to the charges for any other district services and shall constitute a lien on that property as of the same time and in the same manner as does the tax lien securing such annual taxes. All laws applicable to the levy, collection and enforcement of municipal ad valorem taxes shall be applicable to such charges, except that if any real property to which such lien would attach has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of such taxes would become delinquent, then the lien which would otherwise be imposed by this section shall not attach to such real property and the delinquent and unpaid charges relating to such property shall be transferred to the unsecured roll for collection. The county shall deduct from the charges collected an amount sufficient to compensate the county for costs incurred in collecting such delinquent and unpaid charges. The amount of such compensation shall be fixed by agreement between the board of supervisors and the district's board of directors.