

DATE SUBMITTED 5/27/2025  
 SUBMITTED BY SPECIAL TAX ADMINISTRATOR  
 DATE ACTION REQUIRED 6/4/2025

COUNCIL ACTION (x)  
 PUBLIC HEARING REQUIRED ( )  
 RESOLUTION (x)  
 ORDINANCE 1<sup>ST</sup> READING ( )  
 ORDINANCE 2<sup>ND</sup> READING ( )  
 CITY CLERK'S INITIALS ( )

## IMPERIAL CITY COUNCIL AGENDA ITEM

SUBJECT: **RESOLUTION OF INTENTION:  
 IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2  
 (Sky Ranch Subdivisions, Zone 2005-03)**

DEPARTMENT INVOLVED: FINANCE

**BACKGROUND/SUMMARY:**

The City Council will adopt these three resolutions for intent to initiate, levy an assessment for Fiscal Year ("FY") 2025/2026, order an engineer's report, and set a public hearing. Following the intent meeting and Adoption of the resolutions, a public hearing will be held on June 18, 2025 to take testimony and adopt resolutions to accept the engineer's report and approve a levy for FY 2025/2026.

The proposed FY 2025/2026 annual assessment is \$547.70 per EDU, which is 56.10% of the maximum assessment rate allowed.

**FISCAL IMPACT: NOT TO EXCEED**

The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the Consumer Price Index.

ADMIN SERVICES SIGN INITIALS JMS

**STAFF RECOMMENDATION:**

Staff recommends that the City Council adopt the three resolutions initiating the FY 2025/2026 annual assessments.

DEPT. INITIALS JMS

**MANAGER'S RECOMMENDATION:**

Approve as presented.

CITY MANAGER'S INITIALS Othm

**MOTION TO ADOPT:**

IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2

- (1) Res. No. 2025-22, Initiating Proceedings for the Annual Levy;
- (2) Res. No. 2025-21, Preliminary Approval of the Engineer's Report; and,
- (3) Res. No. 2025-20, Intention to Conduct a Public Hearing and Order the Levy of Assessments.

**SECONDED:**

AYES:

NAYES:

ABSENT:

APPROVED ( )

DISAPPROVED ( )

REFERRED TO:

REJECTED ( )

DEFERRED ( )

## RESOLUTION NO. 2025-20

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, DECLARING ITS INTENTION TO CONDUCT A PUBLIC HEARING ON THE MATTER OF ASSESSMENTS AND ORDER THE LEVY OF ASSESSMENTS FOR THE CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 (SKY RANCH), FOR FISCAL YEAR 2025/2026**

**WHEREAS**, the City Council has by previous Resolution, initiated proceedings for the levy and collection of assessments against lots and parcels of land within the City of Imperial Landscape Maintenance District No. 2 (the “District”) for Fiscal Year (“FY”) 2025/2026, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the “Act”); and,

**WHEREAS**, the Act provides for the City Council to levy and collect the annual assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto; and,

**WHEREAS**, the City Council has retained Koppel & Gruber Public Finance as the District Assessment Engineer for the Annual Levy of the District, and to prepare and file an Engineer’s Report (the “Report”) with the City Clerk in accordance with the Act, and that said Report has been prepared and filed with the City clerk and presented to the City Council.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AS FOLLOWS:**

**Section 1:** The above recitals are all true and correct.

**Section 2:** The City Council hereby declares its intention to levy and collect assessments against lots and parcels of land within the District for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026, to pay the costs and expenses of the improvements which are described in the Report. The City Council finds that the public’s best interest requires such levy and collection.

**Section 3:** The territory of the District is within the boundaries and jurisdiction of the District, and the City of Imperial within the County of Imperial, State of California. The boundary map describing the District is on file with the City Clerk and is hereby incorporated by reference into this Resolution. The District is designated as the “City of Imperial Landscape District No. 2.”

The boundaries of the District consist of all parcels with the Zone 2005-03 (Sky Ranch). A general description of each Zone is as follows:

- Zone 2005-03 (Sky Ranch) is located in the west portion of the City of Imperial, generally South of Industrial Way, North of Aten Road, and East of Dandelion Canal (Austen Road).



Zone 2005-03 (Sky Ranch) consists of all parcels located in the Sky Ranch subdivision within the City.

**Section 4:** The improvements of the District are briefly described as the operation, administration, maintenance and servicing of all landscaping improvements and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments namely:

- Landscaping improvements may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monuments and associated appurtenances;
- Side bars on interior street, easement along Aten Road and 9.5-acre park retention basin on the north side of Sky Ranch.

**Section 5:** The District Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council a Report, in connection with the proposed improvements, a description of an annual inflationary adjustment that will be applied to the assessments in subsequent fiscal years and levy and collection of assessments against lots and parcels of land within the District for FY 2025/2026 in accordance with *Chapter 1, Article 4* of the Act, and the City Council did by Resolution approve such Report. Reference is hereby made to said Report for a detailed description of improvements, the boundaries of the District, and the proposed assessments upon assessable lots and parcels of land within the District.

**Section 6:** The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

**Section 7:** The City Council hereby declares its intention to conduct a Public Hearing concerning the improvements and the levy of assessments for the District in accordance with *Chapter 2, Article 1, Section 22590* of the Act. Notice is hereby given that on **Wednesday, June 18, 2025 at 7:00 p.m.** the City Council will hold a Public Hearing for the District for Fiscal Year 2025/2026, or as soon thereafter as feasible. The Public Hearing will be held in the City Council's regular meeting chambers located at 220 West 9<sup>th</sup> Street, Imperial, California 92251, at the time so fixed. At the hearing, all interested persons shall be afforded the opportunity to hear and be heard.

**Section 8:** The City Clerk shall cause notice to be given of the time and place of the Public Hearing by causing the publishing of this Resolution once in the local paper not less than ten (10) days before the date of the hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

**Section 9:** The Mayor, City Clerk, the City Manager, the City Council and such officers and employees of the City as are appropriate, are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

**APPROVED, PASSED AND ADOPTED** at a Regular Meeting of the City Council held on the 4<sup>th</sup> day of June, 2025.

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JAMES TUCKER,  
Mayor

ATTEST:

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KRISTINA SHIELDS,  
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-20 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 4<sup>th</sup> day of June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on June 4, 2025.

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KRISTINA SHIELDS,  
City Clerk



## **RESOLUTION NO. 2025-21**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, FOR PRELIMINARY APPROVAL OF THE ENGINEER'S ANNUAL LEVY REPORT REGARDING THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-03 (SKY RANCH); AND THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS RELATED THERETO FOR FISCAL YEAR 2025/2026**

**WHEREAS**, the City Council has, by previous Resolution, ordered the preparation of the Fiscal Year 2025/2026 Annual Engineer's Report (the "Report") in connection with the City of Imperial Landscape Maintenance District No. 2 (the "District"), and the levy and collection of assessments against lots and parcels of land within the territory for the Fiscal Year ("FY") commencing July 1, 2025, and ending June 30, 2026, to pay the maintenance, servicing, and operation of the improvements, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

**WHEREAS**, the District Assessment Engineer has prepared and filed with the City Clerk and the City Clerk has now presented to the City Council the Engineer's Report entitled "City of Imperial Landscape Maintenance District No. 2, Zone 2005-03 (Sky Ranch) Engineer's Report Fiscal Year 2025/2026"; and,

**WHEREAS**, the City Council has carefully examined and reviewed the Report as presented, and is preliminarily satisfied with the District, the improvements described therein, each and all of the budget items and documents as set forth therein, and is satisfied that the proposed annual assessments, on a preliminary basis, have been spread in accordance with the special benefits received from the improvements, operation, administration, maintenance and services to be performed within the District, as set forth in said Report.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AS FOLLOWS:**

**Section 1:** The above recitals are all true and correct.

**Section 2:** The Report as presented, consists of the following:

- A Description of Improvements;
- The Annual Budget (Costs and Expenses of Services, Operations and Maintenance);
- The Method of Apportionment and the proposed amount to be levied and collected against each Assessor Parcel within the District for FY 2025/2026;

- The District Roll containing the Levy for each Assessor Parcel Number within the District; and
- An exhibit showing the boundaries of the District.

**Section 3:** The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIID.

**Section 4:** The Report is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

**Section 5:** The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Report.

**APPROVED, PASSED AND ADOPTED** at a Regular Meeting of the City Council held on the 4<sup>th</sup> day of June, 2025.

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JAMES TUCKER,  
Mayor

ATTEST:

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KRISTINA SHIELDS,  
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-21 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 4<sup>th</sup> day of June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on June 4, 2025.

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KRISTINA SHIELDS,  
City Clerk

## RESOLUTION NO. 2025-22

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2, ZONE 2005-3 (SKY RANCH) FOR FISCAL YEAR 2025/2026; AND ORDERING THE PREPARATION OF AN ENGINEER'S REPORT IN CONNECTION THEREWITH**

**WHEREAS**, the City Council by previous Resolutions formed and approved maximum annual assessment rates for the City of Imperial Landscape Maintenance District No. 2 (the "District"), pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (the "Act"); and,

**WHEREAS**, the Act provides the City Council the authority to annually levy and collect assessments for the District on the Imperial County tax roll on behalf of the District to pay the maintenance, services, and operation of facilities and improvements related thereto, and,

**WHEREAS**, the City Council desires to initiate proceedings for the levy and collection of annual assessments against lots and parcels of land within the District for Fiscal Year ("FY") 2025/2026 pursuant to provisions of the Act, and,

**WHEREAS**, the City Council has retained Koppel & Gruber Public Finance ("K&G Public Finance") for the purpose of preparing and filing an Engineer's Report (the "Report") with the City Clerk in accordance with the Act.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AS FOLLOWS:**

**Section 1:** The City Council hereby appoints K&G Public Finance as the District Assessment Engineer, and orders K&G Public Finance to prepare the Report concerning the District and the levy of assessments for FY 2025/2026, in accordance with *Chapter 1, Article 4, beginning with Section 22565* of the Act.

Upon completion of the Report, said Report shall be filed with the City Clerk, who shall submit the same to the City Council for its consideration pursuant to *Section 22586* of the Act.

**Section 2:** The improvements include but are not limited to the operation, administration, maintenance and servicing of landscaping and appurtenant facilities and expenses associated with the District that were installed as part of the property development within the District and will be maintained by the City of Imperial or their designee through annual assessments. The Report describes in more detail the items to be maintained and serviced.



**Section 3:** The City Council hereby determines that to provide the improvements described in Section 2 of this Resolution, it is necessary to levy and collect assessments against lots and parcels within the District.

**Section 4:** The City Manager of the City of Imperial is hereby authorized and directed to take any and all action necessary and appropriate in connection with the annual levy and collection of assessments for the District.

**APPROVED, PASSED AND ADOPTED** at a Regular Meeting of the City Council held on the 4<sup>th</sup> day of June, 2025.

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JAMES TUCKER,  
Mayor

ATTEST:

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KRISTINA SHIELDS,  
City Clerk

I, Kristina Shields, City Clerk of the City of Imperial, California, hereby certify that the foregoing Resolution No. 2025-22 was duly adopted at a meeting of the Imperial City Council at its meeting held on the 4<sup>th</sup> day of June, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Imperial, California, on June 4, 2025.

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KRISTINA SHIELDS,  
City Clerk



City of Imperial  
Landscape Maintenance District No. 2  
(Sky Ranch)

Engineer's Report  
Fiscal Year 2025/2026

Report Dated: May 27, 2025

KOPPEL & GRUBER  
PUBLIC FINANCE

334 Via Vera Cruz, Suite 256  
San Marcos, California 92078  
760-510-0290  
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## EXHIBITS

EXHIBIT A: PRELIMINARY ASSESSMENT ROLL FOR FISCAL YEAR 2025/2026

EXHIBIT B: DISTRICT BOUNDARY MAPS



## SECTION I. OVERVIEW

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### A. INTRODUCTION

The City of Imperial ("City") annually levies and collects special assessments in order to continue the maintenance of the improvements within the Imperial Landscape Maintenance District No. 2 ("District"). The District was formed and annual assessments are levied, pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* ("1972 Act") and in compliance with the substantive and procedural requirements of the *California State Constitution* "Article XIID" ("Article XIID").

This report constitutes the annual update of the Engineer's Report ("Report") which provides updated information regarding the budget and factors that affect the assessment. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit as determined in the original formation Engineer's Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number by the Imperial County Assessor's Office. The Imperial County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year ("FY") 2025/2026 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

In September 2005, the District was formed comprising of one zone of improvement, Zone 2005-03 (Sky Ranch). The formation was pursuant to City Council resolution following a property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIID Section 4, to approve and confirm the Maximum Assessments and an Assessment Range Formula (inflationary factor). Although the City Council must consider all property owner comments or protests prior to levying an annual assessment each year, the Council may approve any proposed assessment that is less than or equal to the adjusted maximum assessment rate previously approved for each zone.

The Constitutional provisions of Article XIID do not alter the non-conflicting provisions of the 1972 Act and this Report and the method of apportionment contained herein utilize commonly accepted assessment engineering practices consistent with the Act and the provisions of the Constitution. All new or increased assessments (including any annexations) will be subject to the substantive and procedural requirements of Article XIID Section 4. Changes in land use or parcel subdivisions resulting in an increase to a particular parcel or group of parcels are not considered an increased assessment.

## SECTION II. DESCRIPTION OF THE DISTRICT

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### A. BOUNDARIES OF THE DISTRICT

The boundaries of the District consist of all parcels with the Zone 2005-03 (Sky Ranch). A map showing the boundaries of the District has been previously filed with the City Clerk and by reference is made part of this Report.

**Zone 2005-03 (Sky Ranch):** Zone 2005-03 (Sky Ranch) is located in the west portion of the City, generally south of Industry Way, north of Aten Road, and east of the Dandelion Canal (Austin Road). Zone 2005-03 consists of all assessable parcels located in the Sky Ranch subdivision.

### B. DESCRIPTION OF THE DISTRICT IMPROVEMENTS AND SERVICES

Landscape improvements provided in the District may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monument, and associated appurtenances. These improvements include all necessary service; operations; administration; and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory working condition. The City utilizes the services of landscape maintenance contractors and City crews for all regularly scheduled landscape maintenance. The specific locations of improvements within each zone of the District are described in the following section.

The District provides and ensures the continued maintenance, servicing, administration, and operation of various landscape improvements and associated appurtenances located within the District.

**Landscaped Easements** – The location of landscaped easements, including street trees, may include, but are not limited to: sidebars on interior streets, easements along Aten Road and a 9.5-acre park retention basin on the north side of the development.

The assessable parcels receive special benefit from the ongoing maintenance of the landscaping, irrigation and drainage systems within the boundaries of the District. Specific improvements include all ground cover, turf, shrubs, trees, and associated appurtenances. The services provided include all necessary operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

The District through annual assessments budgeted and reviewed each fiscal year, funds the continued maintenance of these improvements. All assessable parcels identified as being within the District, share in both the cost and the benefits of the improvements. The costs associated with the improvements are equitably spread among all benefiting parcels within the District in proportion to the benefit received. The funds collected are dispersed and used for only the operation and servicing of the District improvements.

The detailed plans and specifications for the improvements are on file in the office of the City Clerk where they are available for public inspection. The plans and specifications for the improvements are voluminous and are not bound in this Engineer's Report but by this reference are incorporated herein and made a part of this Engineer's Report.

### C. DISTRICT BOUNDARY MAP

Assessment District boundary maps have been prepared for the Landscape Maintenance Assessment District in the format required by the 1972 Act, and are on file with the City Clerk, and, by reference, are made part of this Report. A subdivision map showing each of the parcels included within the boundaries of the District and subject to the annual assessment charge is incorporated as Exhibit "B" to this Report.



## SECTION III. METHOD OF APPORTIONMENT

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### A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”*

The formula used for calculating assessments in this District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

In addition, pursuant to Article XIID Section 4 a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits may be assessed and the District must separate the general benefits from the special benefits. Therefore, the District assesses only for improvements that provide special benefit and any improvements considered general benefit have been eliminated from the District Assessments.

### B. BENEFIT ANALYSIS

#### 1. Special Benefits

The method of apportionment (method of assessment) is based on the premise that each assessed parcel receives benefit from the improvements maintained and funded by the assessments. Specifically, landscape improvements installed in connection with the development of these parcels. The desirability of properties within the District is enhanced by the presence of well-maintained landscaping and amenities in close proximity to those properties.

The improvements generally include landscaped parkways, entryways, and appurtenant facilities. The annual assessments outlined in this Report are based on the estimated costs to provide all necessary service, operation, administration, and maintenance required each year to keep these improvements in a healthy, vigorous, and satisfactory condition and benefit the properties. The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the District providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.

- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District and thereby provide a special enhancement to the property.

## 2. General Benefits

It has been determined that the lots or parcels within this District receive unique and special benefits from the maintenance of the improvements within the District. The improvements maintained by the District were installed and constructed in connection with the development of properties within the District and were neither required nor necessarily desired by properties outside the District boundaries. It has been determined that these improvements and the ongoing maintenance of those improvements provide special benefits to the parcels within the District and no parcels outside the District area benefit from the maintenance of the improvements within the District. Therefore, there are no benefits of a general nature to properties outside the District boundaries or the public at large.

## C. ASSESSMENT METHODOLOGY

Pursuant to the Act, the costs of the District may be apportioned by any formula or method, which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefits to be received by each such parcel from the improvements. The special benefit formula used within the District should reflect the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on estimated special benefit to each parcel.

This District utilizes an Equivalent Dwelling Unit (EDU) method of apportionment. The EDU method of apportionment uses the single-family residential parcel as the basic unit of assessment. The typical single-family residential parcel is assigned one (1.0) Equivalent Dwelling Unit. Every other land-use or property type is converted to EDU's based on an assessment formula that equates the property's specific development status, type of development (land-use), and size of the property, as compared to typical single-family residential parcel.

**Single Family Residential** – This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EDU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Dwelling Unit EDU).



**Multifamily Residential** – This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. This land use is assessed 1.0 EDU per unit.

**Planned-Residential Development** – This land use is defined as any property not fully subdivided with a specific number of proposed residential lots to be developed on the parcel. This land use type is assessed at 1.0 EDU per planned (proposed) residential lot.

**Vacant Multi-Residential** – This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 1.0 EDU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EDU. Parcels over 50 acres are assigned a maximum of 50 EDU.

**Exempt Parcels** – This land use identifies properties that are not assessed and are assigned 0.00 EDU. This land use classification may include but is not limited to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, rights-of-way, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property that cannot be developed, publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

The following table provides a listing of land use types, the Equivalent Dwelling Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel's individual EDU.

**TABLE 1**  
**Land Uses and Equivalent Dwelling Units (EDU)**

Property Type	EDU	Multiplier
Single Family Residential	1.000	per Unit/Lot/Parcel
Multi-Family Residential	1.000	per Unit
Planned-Residential Development	1.000	per Planned Residential Lot
Vacant Multi-Residential	1.000	per Acre or portion thereof
Exempt	0.000	per Parcel

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District:

- **Zone 2005-03 (Sky Ranch)** – Four hundred forty-nine (449) single-family residential parcels, each receiving full and equal special benefit from the improvements. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.

The Total Equivalent Dwelling Units (EDU) for Zone 2005-03 (Sky Ranch) in FY 2025/2026 is 449 EDU's.



The Levy per Equivalent Dwelling Unit, or Rate, applied to each parcel is the result of dividing the total Balance to Levy for each Zone, by the sum of the Zone EDU's, for the fiscal year. This Rate is multiplied by each parcel's individual EDU to determine the parcel's levy amount.

The following formulas are used to calculate the assessment for each parcel:

**Formula**

$$\begin{aligned}\text{Total Balance to Levy} / \text{Total EDU} &= \text{Levy per EDU} \\ \text{Parcel EDU} \times \text{Levy per EDU} &= \text{Parcel Levy Amount}\end{aligned}$$

**D. ASSESSMENT RANGE FORMULA**

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and an inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, a property owner protest ballot proceeding was conducted pursuant to the California State Constitution Article XIII D Section 4. This property owner protest ballot proceeding includes the establishment of an initial Maximum Assessment as well as an Assessment Range Formula.

Generally, if the proposed annual assessment (levy per EDU) for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners) increased each year, based upon the latest composite percentage change in the Consumer Price Index, All Urban Consumers, for the Riverside-San Bernardino-Ontario Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

The Engineer shall compute the percentage difference between the percentage change each year in CPI for March and the CPI for the previous March. The Engineer shall then adjust the previous maximum assessment rate by an amount not to exceed the percentage change for the upcoming fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the City Council for determining fluctuations in the cost of living.

Beginning in the second fiscal year (FY 2006/2007), for Zone 2005-03 (Sky Ranch) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not

considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessments for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated require an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment the City must comply with the provisions of the Constitution Article XIID Section 4(c) that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners, through the balloting process, must approve the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

## SECTION IV. DISTRICT BUDGET

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The following is a brief description of the costs associated with the improvements and services to be funded through the District.

### A. DIRECT COSTS

#### 1. Maintenance Costs/Labor

This includes all regular scheduled labor, contractors and general maintenance costs including wages, salaries, benefits and contract services required to properly maintain and ensure the satisfactory condition of all improvements and appurtenant facilities.

#### 2. Utilities

The furnishing of water and electricity required for the operation and maintenance of the improvements and facilities.

#### 3. Equipment and Supplies

This item includes all materials, supplies, and equipment required to operate, maintain, and ensure the satisfactory condition of all improvements and appurtenant facilities.

#### 4. Repair and Miscellaneous Expenses

Includes repairs to the improvements and facilities that are not included in the yearly maintenance costs. These costs may include repair of damaged amenities due to storms, vandalism, etc. Also included may be planned upgrades or replacement of improvements and equipment that provides a direct benefit to the District.

### B. ADMINISTRATION COSTS

#### 1. District Administration

This item may include all or a portion of the administration and professional service costs associated with the coordination of District services and operations including response to public concerns and education, and procedures associated with the levy and collection of assessments. This item also includes the costs associated with professionals to provide administrative, legal, or engineering services specific to the District.

#### 2. County Administration Fee

This is the cost to the District for the County to collect assessments on the annual property tax roll.



**TABLE 2**  
**Proposed Budget**

Description	Zone 2001-03 Sky Ranch
<b>DIRECT COSTS</b>	
Maintenance Costs and Labor	\$161,000
Capital Improvement Expenditures	60,117
<b>DIRECT COSTS SUBTOTAL</b>	<b>\$221,117</b>
<b>INCIDENTAL COSTS/EXPENSES</b>	
District Administration	\$24,800
Special Administration Costs	0
<b>INCIDENTAL COSTS/EXPENSES</b>	<b>\$24,800</b>
<b>LESS: FUNDS ON HAND</b>	<b>\$0</b>
<b>TOTAL ASSESSMENT</b>	<b>\$245,917</b>
<b>DISTRICT STATISTICS</b>	
Total Parcels	449
Total Parcels Levied	449
Total Equivalent Dwelling Units	449
<b>Applied Rate per EDU</b>	<b>\$547.70</b>
Maximum Rate per EDU	\$976.27

The proposed FY 2025/2026 annual assessment is \$547.70 per EDU.

CITY OF IMPERIAL


LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)

ENGINEER'S REPORT  
FISCAL YEAR 2025/2026

Report Submitted by:



Scott Koppel  
Koppel & Gruber Public Finance

  
Registered Engineer

## EXHIBIT A PRELIMINARY ASSESSMENT ROLL FOR FISCAL YEAR 2025/2026

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Parcel identification for each lot or parcel within the District, shall be the parcel as shown on the Imperial County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following pages contain a listing of parcels assessed within this District, along with the Zone designation and proposed assessment amounts.





CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential	EDU	Assessment
			Code	Units		
2005-03	064-311-001-000	668 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-002-000	670 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-003-000	672 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-004-000	674 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-005-000	676 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-006-000	678 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-007-000	680 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-008-000	682 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-009-000	683 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-010-000	681 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-011-000	679 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-012-000	677 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-013-000	675 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-014-000	673 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-015-000	671 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-016-000	669 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-017-000	667 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-018-000	668 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-019-000	670 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-020-000	672 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-021-000	674 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-022-000	676 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-023-000	678 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-024-000	680 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-025-000	682 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-026-000	683 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-027-000	681 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-028-000	679 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-029-000	677 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-030-000	675 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-031-000	673 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-032-000	671 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-033-000	669 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-034-000	667 MC CARRAN CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-035-000	668 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-036-000	670 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-037-000	672 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-038-000	674 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-039-000	676 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-040-000	678 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-041-000	680 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-042-000	682 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-311-043-000	684 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-001-000	2458 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-002-000	2456 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-003-000	2454 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-004-000	2452 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-005-000	2450 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-006-000	2448 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-007-000	2447 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70



CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-312-008-000	2449 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-009-000	2451 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-010-000	2453 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-011-000	2455 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-012-000	2457 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-013-000	2459 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-014-000	2458 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-015-000	2456 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-016-000	2454 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-017-000	2452 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-018-000	2450 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-019-000	2448 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-020-000	2447 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-021-000	2449 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-022-000	2451 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-023-000	2453 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-024-000	2455 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-025-000	2457 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-026-000	2459 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-027-000	2458 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-028-000	2456 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-029-000	2454 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-030-000	2452 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-031-000	2450 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-032-000	2448 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-033-000	2447 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-034-000	2449 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-035-000	2451 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-036-000	2453 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-037-000	2455 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-038-000	2457 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-039-000	2459 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-040-000	2458 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-041-000	2456 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-042-000	2454 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-043-000	2452 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-044-000	2450 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-045-000	2448 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-046-000	2447 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-047-000	2449 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-048-000	2451 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-049-000	2453 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-050-000	2455 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-051-000	2457 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-312-052-000	2459 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-001-000	2461 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-002-000	2463 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-003-000	2465 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-004-000	2467 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-005-000	2469 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70





CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-314-006-000	2471 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-007-000	2473 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-008-000	2475 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-009-000	2476 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-010-000	2474 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-011-000	2472 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-012-000	2470 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-013-000	2468 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-014-000	2466 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-015-000	2464 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-016-000	2462 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-017-000	2460 STAPLETON AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-018-000	2461 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-019-000	2463 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-020-000	2465 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-021-000	2467 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-022-000	2469 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-023-000	2471 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-024-000	2473 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-025-000	2475 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-026-000	2476 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-027-000	2474 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-028-000	2472 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-029-000	2470 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-030-000	2468 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-031-000	2466 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-032-000	2464 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-033-000	2462 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-034-000	2460 O'HARE AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-035-000	2461 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-036-000	2463 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-037-000	2465 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-038-000	2467 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-039-000	2469 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-040-000	2471 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-041-000	2473 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-042-000	2475 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-043-000	2476 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-044-000	2474 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-045-000	2472 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-046-000	2470 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-047-000	2468 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-048-000	2466 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-049-000	2464 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-050-000	2462 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-051-000	2460 LA GUARDIA AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-052-000	2461 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-053-000	2463 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-054-000	2465 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-055-000	2467 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70





CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-314-056-000	2469 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-057-000	2471 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-058-000	2473 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-059-000	2475 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-060-000	2476 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-062-000	2472 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-063-000	2470 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-064-000	2468 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-065-000	2466 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-066-000	2464 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-067-000	2462 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-068-000	2460 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-314-073-000	2474 EARHART AVE	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-014-000	625 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-015-000	623 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-016-000	621 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-017-000	619 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-018-000	617 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-019-000	615 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-020-000	613 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-021-000	611 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-022-000	609 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-023-000	607 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-033-000	2464 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-034-000	2462 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-035-000	2460 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-036-000	2458 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-037-000	2456 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-038-000	2454 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-039-000	2452 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-040-000	2450 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-041-000	2448 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-045-000	2440 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-046-000	2442 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-047-000	2444 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-315-048-000	2446 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-001-000	624 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-002-000	622 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-003-000	620 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-004-000	618 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-005-000	616 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-006-000	614 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-007-000	612 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-008-000	610 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-009-000	608 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-010-000	606 BOLEY FIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-011-000	607 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-012-000	609 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-013-000	611 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-014-000	613 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70



CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-316-015-000	615 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-016-000	617 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-017-000	619 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-018-000	621 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-019-000	623 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-316-020-000	625 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-001-000	624 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-002-000	622 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-003-000	620 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-004-000	618 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-005-000	616 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-006-000	614 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-007-000	612 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-008-000	610 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-009-000	608 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-010-000	606 MC CARRAN DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-011-000	607 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-012-000	609 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-013-000	611 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-014-000	613 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-015-000	615 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-016-000	617 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-017-000	619 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-018-000	621 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-019-000	623 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-317-020-000	625 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-001-000	624 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-002-000	622 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-003-000	620 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-004-000	618 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-005-000	616 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-006-000	614 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-007-000	612 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-008-000	610 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-009-000	608 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-010-000	606 FLYING CLOUD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-011-000	607 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-012-000	609 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-013-000	611 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-014-000	613 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-015-000	615 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-016-000	617 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-017-000	619 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-018-000	621 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-019-000	623 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-318-020-000	625 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-001-000	624 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-002-000	622 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-003-000	620 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-004-000	618 DULLES DR	RESIDENTIAL	1	1	\$ 547.70





CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential	EDU	Assessment
			Code	Units		
2005-03	064-319-005-000	616 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-006-000	614 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-007-000	612 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-008-000	610 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-009-000	608 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-010-000	606 DULLES DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-011-000	607 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-012-000	609 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-013-000	611 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-014-000	613 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-015-000	615 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-016-000	617 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-017-000	619 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-018-000	621 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-019-000	623 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-319-020-000	625 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-001-000	668 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-002-000	670 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-003-000	672 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-004-000	674 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-005-000	676 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-006-000	678 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-007-000	680 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-009-000	683 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-010-000	681 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-011-000	679 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-012-000	677 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-013-000	675 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-014-000	673 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-015-000	671 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-016-000	669 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-017-000	667 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-018-000	668 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-019-000	670 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-020-000	672 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-021-000	674 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-022-000	676 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-023-000	678 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-024-000	680 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-025-000	682 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-026-000	683 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-027-000	681 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-028-000	679 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-029-000	677 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-030-000	675 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-031-000	673 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-032-000	671 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-033-000	669 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-034-000	667 KITTY HAWK CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-035-000	668 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70





CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use	Residential	EDU	Assessment
			Code	Units		
2005-03	064-321-036-000	670 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-037-000	672 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-038-000	674 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-039-000	676 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-040-000	678 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-041-000	680 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-042-000	682 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-043-000	683 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-044-000	681 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-045-000	679 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-046-000	677 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-047-000	675 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-048-000	673 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-049-000	671 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-050-000	669 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-051-000	667 DULLES CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-321-054-000	682 SKY VIEW CT W	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-001-000	2438 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-002-000	2436 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-003-000	2434 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-004-000	2432 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-005-000	2430 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-006-000	2428 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-007-000	2426 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-008-000	2424 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-009-000	2425 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-010-000	2427 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-011-000	2429 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-012-000	2431 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-013-000	2433 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-014-000	2435 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-015-000	2437 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-016-000	2439 EARHART CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-017-000	2438 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-018-000	2436 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-019-000	2434 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-020-000	2432 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-021-000	2430 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-022-000	2428 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-023-000	2426 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-024-000	2424 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-025-000	2423 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-026-000	2425 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-027-000	2427 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-028-000	2429 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-029-000	2431 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-030-000	2433 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-031-000	2435 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-032-000	2437 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-033-000	2439 LA GUARDIA CT	RESIDENTIAL	1	1	\$ 547.70



CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-322-034-000	2438 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-035-000	2436 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-036-000	2434 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-037-000	2432 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-038-000	2430 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-039-000	2428 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-040-000	2426 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-041-000	2424 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-042-000	2423 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-043-000	2425 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-044-000	2427 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-045-000	2429 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-046-000	2431 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-047-000	2433 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-048-000	2435 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-049-000	2437 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-050-000	2439 O'HARE CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-051-000	2438 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-052-000	2436 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-053-000	2434 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-054-000	2432 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-055-000	2430 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-056-000	2428 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-057-000	2426 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-058-000	2424 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-059-000	2423 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-060-000	2425 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-063-000	2431 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-064-000	2433 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-065-000	2435 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-066-000	2437 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-067-000	2439 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-068-000	2427 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-322-069-000	2429 STAPLETON CT	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-001-000	624 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-002-000	622 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-003-000	620 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-004-000	618 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-005-000	616 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-006-000	614 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-007-000	612 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-008-000	610 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-009-000	608 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-010-000	606 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-011-000	604 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-012-000	602 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-013-000	2414 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-014-000	2416 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-015-000	2418 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-016-000	2420 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70





CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
2005-03	064-324-017-000	2422 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-018-000	2424 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-019-000	2426 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-020-000	2428 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-021-000	2430 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-022-000	2432 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-023-000	2434 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-024-000	2436 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-324-025-000	2438 SKY HARBOR WAY	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-001-000	625 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-002-000	623 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-003-000	621 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-004-000	619 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-005-000	617 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-006-000	615 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-007-000	613 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-008-000	611 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-009-000	609 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-010-000	607 SKY VIEW DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-011-000	606 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-012-000	608 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-013-000	610 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-014-000	612 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-015-000	614 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-016-000	616 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-017-000	618 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-018-000	620 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-019-000	622 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-325-020-000	624 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-001-000	625 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-002-000	623 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-003-000	621 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-004-000	619 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-005-000	617 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-006-000	615 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-007-000	613 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-008-000	611 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-009-000	609 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-010-000	607 KITTY HAWK DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-011-000	606 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-012-000	608 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-013-000	610 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-014-000	612 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-015-000	614 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-016-000	616 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-017-000	618 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-018-000	620 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-019-000	622 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70
2005-03	064-326-020-000	624 SHEFFIELD DR	RESIDENTIAL	1	1	\$ 547.70





CITY OF IMPERIAL  
LANDSCAPE MAINTENANCE DISTRICT NO. 2  
(SKY RANCH)  
FISCAL YEAR 2025/2026 TAX ROLL

Zone	APN	Situs Address	Land Use Code	Residential Units	EDU	Assessment
				Total Levy		\$ 245,917.30
				Total Parcel Count		449

EXHIBIT B  
DISTRICT BOUNDARY MAPS

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# CITY OF IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 2 (SKY RANCH)

