

Agenda Report

AGENDA REPORT REQUEST FOR CITY COUNCIL ACTION

DATE: 6/19/2019

TO: Honorable Mayor and City Council Members

FROM: Community Development Department

SUBJECT:

City Council consideration of Resolution No. 2019-047, approving the Engineer's Report for the Corona Mall Business Improvement District for Fiscal Year 2019-2020 to increase the annual levy for the on-going maintenance of common parking lot and landscaping.

RECOMMENDED ACTION:

That the City Council:

- 1. Adopt Resolution No. 2019-047, approving the Engineer's Report for the Corona Mall Business Improvement District for Fiscal Year 2019-2020.
- 2. Authorize the Assistant City Manager/Administrative Services Director to process all necessary expenditure and revenue budgetary adjustments based upon the adoption of the Engineer's Report.

ANALYSIS:

The Corona Mall Business Improvement District (CM BID) was established on November 3, 2004, under City Council Resolution Number 2004-186 as a result of a negotiated deal with the Corona Mall property owners. The former Redevelopment Agency of the City of Corona agreed to pay for reconstruction costs of common areas in exchange for levying property owners to pay for the maintenance of said improved common areas. Under the law, the CM BID was established for an initial five-year period, July 2005 through June 2010. Prior to the expiration of the CM BID, it was extended for an additional ten years, July 2010 through June 2020, in accordance with Proposition 218 levying procedures.

The CM BID levy shall be analyzed and approved annually if it is determined an increase in the annual assessment is necessary. Having made such determination, staff is requesting the City Council consider extending the CM BID levy for Fiscal Year 2019-2020. In accordance with the Engineer's Report and the extension procedures approved for the CM BID, the levy may be

File #: 19-0571

increased annually based on the consumer price index for Riverside County or two percent, whichever is greater. Based on staff's documented expenses and Webb Municipal Finance LLC analysis, the levy is warranted and necessary to continue ongoing maintenance and extending the life expectancy of the improvements of the Corona Mall common areas. As such, the monthly per square foot rate for Fiscal Year 2019-2020 is set at \$0.0751 with the total annual cost being \$0.9011 per building square foot. This is an increase of \$0.0031 per square foot from Fiscal Year 2018-2019. If approved, the proposed assessment will be levied on the parcels within the CM BID, only, as outlined in the Engineer's Report.

COMMITTEE ACTION:

Not applicable.

STRATEGIC PLAN:

This item supports the City's Strategic Plan Goal to *Focus on the Revitalization of the Downtown Area: Sixth and Main* as the annual assessment will assist in the on-going maintenance of the landscaping and parking lot of the Corona Mall Business Improvement District.

FISCAL IMPACT:

Funds to be levied in Fiscal Year 2019-20 are \$152,506.62. The revenue budgeted in the CM BID Capital Improvement Fund during the City's annual budget process was prepared based on the estimate. The expenditure and revenues budget will be adjusted accordingly in the Fiscal Year 2019-20 adopted budget upon adoption of the Engineer's Report.

ENVIRONMENTAL ANALYSIS:

The adoption of this Resolution is not a project for purposes of CEQA, pursuant to Section 15378(b) (4) of Title 2 of the California Code of Regulations, as this Resolution pertains to the creation of a government funding mechanism but does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

PREPARED BY: LAURA HUERTA, ADMINISTRATIVE SERVICES ANALYST II

REVIEWED BY: CYNTHIA LARA, ADMINISTRATIVE SERVICES MANAGER II

REVIEWED BY: JOANNE COLETTA, COMMUNITY DEVELOPMENT DIRECTOR

REVIEWED BY: KERRY D. EDEN, ASSISTANT CITY MANAGER/ADMINISTRATIVE SERVICES DIRECTOR

REVIEWED BY: MICHELE NISSEN, ASSISTANT CITY MANAGER

SUBMITTED BY: MITCHELL LANSDELL, ACTING CITY MANAGER

Attachments:

- 1. Resolution No. 2019-047.
- 2. Annual Engineer's Report FY19/20.

RESOLUTION NO. 2019-047

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA, APPROVING THE ENGINEER'S REPORT FOR THE CORONA MALL BUSINESS IMPROVEMENT DISTRICT FOR FISCAL YEAR 2019-2020

WHEREAS, on November 3, 2004, the City Council ("City Council") of the City of Corona ("City") adopted Resolution No. 2004-186 establishing the Corona Mall Business Improvement District ("Corona Mall BID") for a five (5) year period pursuant to the Property and Business Improvement District Law of 1994, (commencing with Section 36600) Part 7 of Division 18 of the Streets and Highways Code (the "Act"); and

WHEREAS, prior to the expiration of the initial five year period of the Corona Mall BID staff initiated procedures in accordance with the Parking and Business Law of 1994 and Article XIIID of the California Constitution, as amended in 1996 by the passage of Proposition 218 levying procedures to extend the Corona Mall BID; and

WHEREAS, on May 17, 2010, the City Council adopted Resolution No. 2010-021 extending the Corona Mall BID for a ten (10) year period; and

WHEREAS, pursuant to Streets and Highways Code Section 36650, the owners' association for the Corona Mall BID, through Webb Municipal Finance LLC, has caused to be prepared an Engineer's Report for Fiscal Year 2019-2020 (the "Report") to, among other things, levy and collect assessments to pay the costs of the improvements and activities described in the Report; and

WHEREAS, the Report was filed with the City Clerk and was presented to and considered by the City Council; and

WHEREAS, the City Council desires to approve the Report, without modification, to allow for the levy and collection of assessments for the Corona Mall BID for its Fiscal Year 2019-2020; and

WHEREAS, the City has determined that the adoption of this Resolution is not a "project" for purposes of the CEQA Act, pursuant to Section 15378(b)(4) of Title 2 of the California Code of Regulations, as this Resolution pertains to the creation of a government funding mechanism but does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Corona, California, as follows:



Section 1. <u>Approval</u>. The City Council hereby approves the Report, without modification, substantially in the form on file at the office of the City Clerk and incorporated into this Resolution by this reference.

Section 2. <u>Assessments</u>. The levying and collection of the assessments, as set forth in the Report, shall be made at the time and in the manner established by the City Council in its resolution establishing the Management District Plan for the Corona Mall BID.

Section 3. <u>Intention</u>. The City Council hereby authorizes and directs the City Clerk to deliver, on behalf of the City, the Report and any documents and instruments as may be necessary to the County Auditor of the County of Riverside, who shall enter on the County Assessment Roll opposite each lot or parcel of land the amount assessed thereupon, in accordance with the Report.

Section 4. <u>Effective Date</u>. This Resolution shall become effective immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED this 19th day of June, 2019.

Mayor of the City of Corona, California

ATTEST:

City Clerk of the City of Corona, California

CERTIFICATION

I, Sylvia Edwards, City Clerk of the City of Corona, California, do herby certify that the foregoing Resolution was regularly passed and adopted by the City Council of the City of Corona, California, at an adjourned regular meeting thereof held on the 19th day of June, 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 19th day of June, 2019.

City Clerk of the City of Corona, California



Engineer's Report

Fiscal Year 2019-20

City of Corona Corona Mall Business Improvement District

Prepared For



June 2019





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AGENCY: CORONA HOUSING AUTHORITY PROJECT: CORONA MALL BUSINESS IMPROVEMENT DISTRICT TO: CITY COUNCIL CITY OF CORONA STATE OF CALIFORNIA

ENGINEER'S REPORT PURSUANT TO "PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994"

Pursuant to direction from the City Council of the City of Corona, Riverside County, State of California (the "City Council"), submitted herewith is the Engineer's Report (the "Report") for the Corona Mall Business Improvement District (the "District"), consisting of the following parts, pursuant to the provisions of Division 18, Part 7 of the Streets and Highways Code of the State of California, being the "Property and Business Improvement District Law of 1994," as amended, commencing with Section 36600, pursuant to the provisions of Proposition 218 which were approved on November 5, 1996 and added Articles XIII C and XIII D to the California Constitution and in accordance with Resolution No. 2019-_____, adopted by the City Council on June ____, 2019, ordering the preparation of this Report. This Report is applicable for the ensuing 12-month period, being the Fiscal Year commencing July 1, 2019 to June 30, 2020.

Pursuant to the provisions of the Property and Business Improvement District Law of 1994 (the "PBID"), the Report shall be incorporated with the Management District Plan (the "Plan") for the Corona Mall Business Improvement District. Annual assessments required to maintain the improvements of the District will be levied on non-exempt property within the District and collected in the same manner and at the same time as ordinary ad valorem property taxes. Annual assessments will be subject to increases as described in Section 3.

Originally, the District was established in Fiscal Year 2005-06, whereby the former Redevelopment Agency of the City of Corona ("Agency") agreed to pay for parking lot, sidewalk, ADA, lighting, and landscape improvements. In exchange for said improvements, the property owners agreed to pay for maintenance costs as established under the initial District. Note: the former Agency did not issue bonds to finance the improvements. As limited by the PBID, the annual assessments are for the term of ten (10) years commencing with Fiscal Year 2010-11 and ending June 30, 2020.

- **SECTION 1 PLANS AND SPECIFICATIONS** of the improvements to be maintained for the Fiscal Year. The plans and specifications show and describe the improvements, and are sufficient in showing and describing the general nature, location, and extent of the improvements.
- SECTION 2 An Estimate of Costs of the improvements to be maintained and/or improved based on Fiscal Year 2019-20 costs.
- **SECTION 3** An **ASSESSMENT ROLL** showing the method of assessment apportionment and the proportionate amount of the assessment to be charged in proportion to the benefits to be received by each lot or parcel within the boundaries as shown on the below-referenced diagram.
- SECTION 4 A DIAGRAM of the District showing the boundaries of the District. The District is generally the area between Main Street and South Ramona Avenue, and between Fourth Street and Eighth Street. Reference is made to the County Assessor's Maps for a detailed description of the lines and dimensions of any lots or parcel. The lines and dimensions of each lot shall conform to those shown on the County Assessor's Maps for the Fiscal Year to which the "Report" applies.

i. Engineer's Statement

I, Matthew E. Webb, a Professional Civil Engineer (employed at Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the City of Corona, pursuant to the Act do hereby assess and apportion the total amount of the costs and expenses upon the parcels of land within Corona Mall Business Improvement District No. 1 liable therefore and benefited thereby, in proportion to the estimated benefits that each parcel receives, respectively, from said maintenance, works of improvement, and appurtenances.

Executed this	day of	2019.	
2ED PROFES		ALBERT A. WEBB ASSOCIATES ¹	
REI LON	T385	MATTHEW E. WEBB PROFESSIONAL CIVIL ENGINEER NO. 37385	
CIVI	- MIR	ENGINEER OF WORK	
ATE OF CAL	IFUR	CITY OF CORONA	
		STATE OF CALIFORNIA	
		Innual assessment and all matters in the Engineer's Repor 2019, by adoption of Resolution No.	
		CITY CLERK	
		CITY OF CORONA STATE OF CALIFORNIA	
A copy of the Assessm	nent Roll and Engineer's	Report were filed in the City Clerk's Office on the	
day o	of	, 2019	

CITY CLERK CITY OF CORONA STATE OF CALIFORNIA

¹ Please note that Albert A. Webb Associates provides engineering advice and related consulting services. Albert A. Webb Associates is not a registered municipal advisor and does not participate in municipal advisory activities, and nothing in this Engineer's Report for the Business Improvement District is, or should be interpreted to be, municipal advisory services or advice.

Generally, the work to be performed consists of the utility and maintenance costs of parking lots, sidewalks and landscape improvements ("common areas") within the boundaries of the District, within the City. Maintenance costs include landscape maintenance, common area trash collection, parking lot sweeping, and power washing of sidewalks. Also included are lighting standard maintenance and replacement, and electrical and water costs for the District. Construction of the improvements was funded by the former Redevelopment Agency of the City of Corona; bonds were not issued to finance the construction of the improvements.

Annual costs provide for:

- The expenses required to maintain the landscape improvements including irrigation systems, maintenance of parking areas, including sweeping and trash removal, and power washing of sidewalks.
- Maintenance costs for lighting.
- Energy costs for parking lot lighting.
- Irrigation water costs for landscape improvements.
- Contracts for the maintenance and repair of improvements within the District including repainting and restoration work necessary due to vandalism.
- Administration (incidental) costs including engineering, noticing, legal expenses, finance department expenses for the
 processing of revenues and billings, public works expenses for the monitoring of facilities, and the investigation and
 implementation of cost savings programs.
- A Capital Replacement Reserve Fund to cover the cost of repair, improvement, or replacement of capital improvements due to normal wear and tear, unexpected events such as vandalism, hard freezes, vehicular accidents or other acts of nature, and to extend the life expectancy of the improvements.

The plans and specifications can be viewed in the City of Corona Public Works Department.

Table 2-1

Cost Estimate for Fiscal Year 2019-20

Description	Annual Cost Estimate ⁽¹⁾
Landscaping	\$32,680.00
Power Washing	\$5,000.00
Pest Control	\$3,000.00
Lighting Standard Repairs	\$10,000.00
Electrical Fees	\$6,000.00
Water Fees	\$13,000.00
Insurance Premiums	\$13,076.00
Reserve Fund	\$56,250.62
Administration & Incidentals	\$13,500.00
Total Annual Cost	\$152,506.62

⁽¹⁾ Not included in the Fiscal Year estimated budget is approximately \$354,973, accumulation of these funds over the past seven years are necessary for the purpose of conducting a capital improvement project for the parking lot, additional funds will be needed to complete similar maintenance for the auxiliary parking lots of the Corona Mall BID.

I do hereby assess and apportion the total amount of the costs and expenses upon the several parcels of land within said District liable therefore and benefited directly thereby, in proportion to the estimated benefits that each parcel receives, respectively, from said maintenance, works of improvement, and appurtenances. Please see Page 6 for a list of property owners and their Assessments.

The District is generally the area between South Main Street and South Ramona Avenue, and between Fourth Street and Eighth Street. The boundary of the District coincides with the boundary of the parcels included within the proposed District as of the time of the adoption of the Resolution of Intention and the initiation of these proceedings.

Reference is made to the Riverside County Assessor's Roll and Maps for a detailed description of the lines and dimensions of any lot or parcel. The lines and dimensions of each lot shall conform to those shown on the County Assessor's Maps for the Fiscal Year to which the Report applies.

Proposition 218 Compliance

On November 5, 1996, California voters approved Proposition 218, entitled "Right to Vote on Taxes Act," which added Article XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the Assessment District using the new procedures.

Some of these exceptions include:

- 1. Any assessments imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
- 2. Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed.

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the Assessment District will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula (e.g., CPI increase).

Proposition 218 does not define the term "streets," however, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street rights-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.

Proposition 218 defines "assessment" as "any levy or charge upon real property by an agency for a special benefit conferred upon the real property", California Constitution, Article XIII D, §2(b). A special assessment, sometimes called a "benefit assessment," is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees, and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments, and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements, which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that "only special benefits are assessable" and requires a local government to "separate the general benefits from the special benefits conferred on a parcel."

By its nature, most public improvements financed through an assessment district contain an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that portion of the cost of the improvement, which benefits the public generally to be separated from that portion of the cost of the improvement, which specially benefits assessed properties. Proposition 218 provides the following definition of "special benefit":

"Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

Method of Assessment Apportionment

The PBID requires that the assessment be apportioned by a formula or method which fairly distributes the net amount of costs and expenses among all assessable lots and parcels in proportion to the estimated benefits to be received by each lot or parcel from the improvements. The PBID does not specify the method or formula that should be used to apportion the assessment in any special assessment district proceedings. The City Council has retained the firm of Webb Municipal Finance, LLC for the purpose of assisting the City Council in making an analysis of the facts of the District and recommending to the City Council the correct apportionment of the assessment obligation.

In performing the analysis, it was necessary to identify the benefits that the improvements being financed render to the properties within the boundaries of this Assessment District and to determine the extent to which such properties receive a direct and special benefit as distinguished from benefits received by the general public.

General Benefits

The parking lots, sidewalks and landscape improvements within the District have been installed to benefit the commercial and business properties within the Corona Mall area. If these improvements were not installed, parking for the subject properties would not exist so the properties would not be allowed to function as commercial and business properties. The improvements are being maintained for the sole benefit and enjoyment of those properties within the District and do not extend beyond the boundaries of the District, therefore, the improvements do not result in any general benefits.

Public Lands

Article XIII D mandates that "parcels within a district that are owned or used by any agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels, in fact, receive no special benefit." The District includes several parcels owned by the City of Corona ("City") that are used as the parking and landscape areas that allow other properties within the District to function as commercial and business properties. Also, the PBID allows that all or any class or category of real property that is exempt by law from real property taxation may be exempted from District assessments.

The function and use of this public property is provided by the District as maintenance to enhance the use and function of other properties within the District. Therefore, the parcels owned by the City that are utilized for parking and landscape areas are deemed not to benefit, thus receiving a nil assessment.

Twelve parcels previously owned by the Corona Housing Authority, that benefit from the improvements being maintained, for which direct bills were mailed, were sold to Lab Holding, LLC in Fiscal Year 18-19, and will be assessed on the regular property tax bills for the Fiscal Year 2019-20 Levy. These parcels are listed below.

Table 3-1 Taxable Parcels Previously Owned by the Corona Housing Authority²

Assessor's Parcel Numbers				
117-143-031-3	117-143-039-1	117-151-004-4	117-151-015-4	
117-143-032-4	117-143-040-1	117-151-005-5	117-151-016-5	
117-143-038-0	117-151-002-2	117-151-007-7	117-151-021-9	

Direct and Special Benefits

The maintenance of parking lots, sidewalks, and landscape improvements is a direct and special benefit to privately owned parcels as it provides increased property function by providing public parking and landscape maintenance which enhances

² The Corona Mall properties owned by the Corona Housing Authority were sold to a private, owner, Lab Holding, LLC in May 2018.

the commercial viability of the parcels within the District. The direct and special benefit provided is an image of a progressive, well maintained, and safe District area to outsiders that directly enhances property values District-wide and attracts potential customers.

Method

An equitable measure of benefit common to commercial and business areas is size of the buildings. The method of apportionment for the District will be the square footage of buildings on each parcel as of January 1st of each year. All properties are deemed to benefit equally based on building square footage. Undeveloped property will not be assessed until the parcels are developed.

For the specific assessment on each parcel, reference is made to the Assessment Roll which is a part of this report and attached hereto.

- Annual cost for Fiscal Year 2019-20 will be \$0.9011 per building square foot.
- Monthly cost for Fiscal Year 2019-20 will be \$0.0751 per building square foot.

The rate of assessment shall increase by the percentage increase in the Consumer Price Index (All Items) for Los Angeles -Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or by two percent (2.00%), whichever is greater, on July 1, 2011 for Fiscal Year 2011-12 and on each subsequent July 1, for the Fiscal Year then commencing. In January 2018, the United States Department of Labor, Bureau of Labor Statistics, discontinued the Los Angeles - Riverside - Orange County Consumer Price Index and created a new Riverside - San Bernardino – Ontario Consumer Price Index. This new index will be used going forward. For Fiscal Year 2019-20, the rate of assessment will increase by 2.8 percent (2.80%).

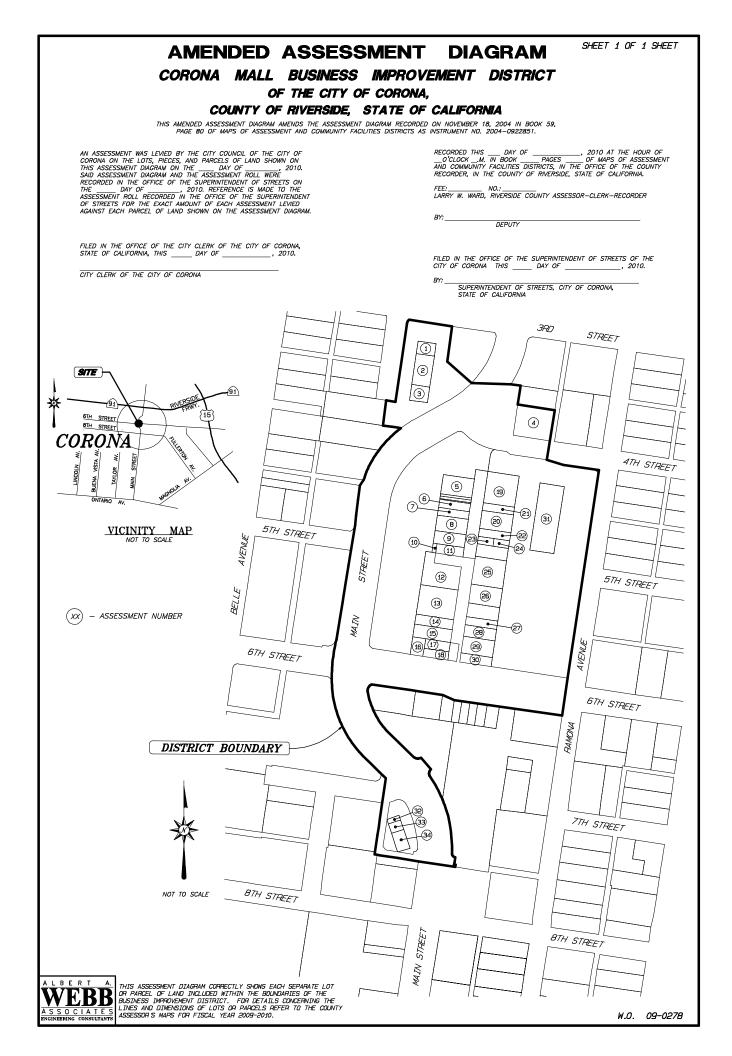
The portion of the Assessments allocated for Reserves, for Fiscal Year 2019-20, is proposed for the North BID parking lot maintenance – slurry seal entire parking lot, re-striping, curb painting, and additional incidental items encountered as part of the maintenance of the lot.

Table 3-2 Assessment Roll for Fiscal Year 2019-20

Assessment Number	APN	Situs	Bldg. Sq. Ft.	FY 2019-20 Assessment	Owner
1	117-103-013-3	310 S MAIN ST CORONA 92882	2,760	\$2,486.98	Hong, Jung E and June B
2	117-103-015-5	320 S MAIN ST CORONA 92882	5,656	\$5,096.50	Hyman Goss Prop
3	117-103-017-7	324 S MAIN ST CORONA 92882	2,940	\$2,649.16	Arnold Mendoza
4	117-114-004-9	325 S MAIN ST CORONA 92879	10,000	\$9,010.80	Tressen, Kenneth James and Sharon
5	117-143-033-5	402 CORONA MALL CORONA 92879	4,318	\$3 <i>,</i> 890.86	Las Artes Corona
6	117-143-031-3	422 CORONA MALL CORONA 92879	2,574	\$2,319.36	Lab Holding
7	117-143-032-4	442 CORONA MALL CORONA 92879	2,574	\$2,319.36	Lab Holding
8	117-143-017-1	462 CORONA MALL CORONA 92879	4,950	\$4,460.34	Pathe, David
9	117-143-018-2	482 CORONA MALL CORONA 92879	3,960	\$3,568.26	Hagan, Mowbray and Mavis
10	117-143-009-4	141 W CORONA MALL CORONA 92879	360	\$324.38	Pelayo, Roy and Rosemary
11	117-143-036-8	496 CORONA MALL CORONA 92879	2,610	\$2,351.80	Cortez, Danny and Moses
12	117-143-037-9	500 S CORONA MALL CORONA 92879	5,577	\$5,025.32	Mojadidi, Mohammad Aman
13	117-143-038-0	508 S MAIN ST CORONA 92879	10,465	\$9,429.80	Lab Holding
14	117-143-039-1	514 S MAIN ST CORONA 92879	3,960	\$3,568.26	Lab Holding
15	117-143-040-1	518 S MAIN ST CORONA 92879	6,219	\$5,603.80	Lab Holding
16	117-143-002-7	113 E 6TH ST CORONA 92879	2,585	\$2,329.28	Shogun America Inc
17	117-143-024-7	580 CORONA MALL CORONA 92879	1,560	\$1,405.68	Shogun America Inc
18	117-143-025-8	588 CORONA MALL CORONA 92879	1,950	\$1,757.10	Shogun America Inc
19	117-151-002-2	405 S CORONA MALL CORONA 92879	10,000	\$9,010.80	Lab Holding
20	117-151-021-9	415 CORONA MALL CORONA 92879	5,000	\$4,505.40	Lab Holding
21	117-151-019-8	425 CORONA MALL CORONA 92879	2,600	\$2,342.80	Becker, Roger L and Janet R
22	117-151-020-8	405 CORONA MALL CORONA 92879	3,000	\$2,703.24	Lopez, Pedro and Carmen
23	117-151-003-3	487 S CORONA MALL CORONA 92879	1,250	\$1,126.34	Hartog, Todd A and Angelique Padilla
24	117-151-018-7	131 CORONA MALL CORONA 92879	1,250	\$1,126.34	Surville, Chris
25	117-151-004-4	505 CORONA MALL CORONA 92879	8,613	\$7,761.00	Lab Holding
26	117-151-005-5	525 S CORONA MALL CORONA 92879	6,138	\$5,530.82	Lab Holding
27	117-151-006-6	555 CORONA MALL CORONA 92879	3,500	\$3,153.78	Wong, Allan and Huang, Yehui
28	117-151-015-4	577 CORONA MALL CORONA 92879	3,000	\$2,703.24	Lab Holding
29	117-151-016-5	579 CORONA MALL CORONA 92879	5,000	\$4,505.40	Lab Holding
30	117-151-007-7	591 CORONA MALL CORONA 92879	3,000	\$2,703.24	Lab Holding
31	117-151-023-1	400 S RAMONA AVE CORONA 92879	36,480	\$32,871.38	Horvath, Dennis Frank and Pamela
32	117-184-008-0	702 S MAIN ST CORONA 92882	600	\$540.64	Lunetta, Angelo John and Gloria Dee
33	117-184-007-9	708 S MAIN ST CORONA 92882	1,200	\$1,081.28	Ryan, Steven M and Dalyn M
34	117-184-006-8	712 S MAIN ST CORONA 92882	3,600	\$3,243.88	First Baptist Church of Corona
Total	34 Parcels		169,249	\$152,506.62	

4. Diagram

An Assessment Diagram is attached hereto showing the boundary of the Corona Mall Business Improvement District as existed at the time of the adoption of the Resolution of Intention and the Initiation of these proceedings.





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