



# CARMEL VALLEY RECREATION AND PARK DISTRICT

---

## PARK MAINTENANCE ASSESSMENT DISTRICT FISCAL YEAR 2026-27 ENGINEER'S REPORT

JULY 8, 2026



7960 B Soquel Drive, Suite 363, Aptos, California 95003  
CLEARSOURCEFINANCIAL.COM

## **REPORT CONTENTS**

- 1 AGENCY DIRECTORY
- 2 SECTION I – INTRODUCTION
- 5 SECTION II – ENGINEER’S REPORT
- 6 SECTION II – PART A – PLANS AND SPECIFICATIONS
- 7 SECTION II – PART B – ESTIMATE OF COST
- 9 SECTION II – PART C – ASSESSMENT DISTRICT DIAGRAM
- 11 SECTION II – PART D – METHOD OF APPORTIONMENT OF ASSESSMENT
- 19 SECTION II – PART E – ASSESSMENT ROLL

## **APPENDICES**

- I ASSESSMENT ROLL



CARMEL VALLEY RECREATION AND PARK DISTRICT  
PARK MAINTENANCE ASSESSMENT DISTRICT

**BOARD OF DIRECTORS**

**Alexander J. Gray**  
President

**Michael Thatcher**  
Vice President

**Steve Goodman**  
Secretary

**Karolyn Stone**  
Treasurer

**Tamela Voss**  
Director



## SECTION I INTRODUCTION

### BACKGROUND

The Carmel Valley Recreation and Park District (hereinafter "CVRPD") was created in 1985 to operate and maintain the Carmel Valley Community Park. At the time the CVRPD was created, an assessment was approved by a majority of the registered voters. This assessment provides a majority of the funding to cover CVRPD expenditures. The assessment rate remained the same from 1985 until 2017.

In 2016, the Local Agency Formation Commission of Monterey County ("LAFCO") published its 2016 Municipal Service Review and Sphere of Influence Study relating to park districts in the Coastal Monterey County. In this study, LAFCO discussed the challenges facing the CVRPD. The following are excerpts from that study:

- "A benefit assessment, collected as part of annual property tax bills, is the District's primary revenue source (about 66% of all revenue); the District receives no property tax allocation... The voter-approved measure included no provisions to adjust for inflation, ... the amount of revenue has remained at approximately \$50,000 per year since 1985. According to the Bureau of Labor Statistics, \$50,000 in 1985 is equivalent to \$112,000 in 2016 dollars (i.e., \$112,000 would be required today to achieve the same purchasing power as \$50,000 in 1985)."
- "The District has had successes in reaching out to the community for donations for needed improvements."
- "However, the District continues to have an ongoing, structural deficit problem in relation to the original, 1985-level benefit assessment fee amount serving as the District's main revenue source. At the same time, the physical size of the park is now approximately five times as large as the original 1.3-acre park site, resulting in more maintenance responsibilities and expenses."
- "The District has made strides to connect with grant funds and voluntary donations, as well as to control costs, in response to its limited and "shrinking" (in real-dollar terms) 1985-based revenues. However, based on the most recent five years of data, it seems unlikely that additional cost-saving measures are readily available to bring expenses into line with revenues."
- "Annual revenues are largely funded by a benefit assessment that was established in 1985 and has remained unchanged since then. Measures must be taken to bring revenues and expenditures into balance in order to ensure the District's fiscal sustainability. The District is exploring the possibility of a ballot measure for a new parcel-based tax to increase revenues."



In 2017, the CVRPD aimed to address the structural deficit in funding by implementing the following procedures to increase the assessment rates commencing in Fiscal Year 2017-18 for the assessment district.

1. Every property owner subject to the proposed assessment increase was mailed a ballot allowing the property owner to vote on whether to increase the assessments. A notice describing the assessment, the individual property owner's annual assessment rate, the duration of the assessment, the reason for the assessment and the basis upon which the assessment is calculated accompanied the ballots.
2. The ballots returned during the 45 days after mailing or before the close of the public input portion of the public hearing, were to be tabulated to determine whether a majority protest against the increase in assessment existed. The ballots were to be weighted by their proportionate amount of the total assessment.
3. Publicly owned properties are assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment are the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial, and institutional activities.
4. CVRPD held a Public Hearing, June 15, 2017, to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, ballots were tabulated, and it was found that the property owners returning ballots (weighted by assessment amount) were in favor of the assessment, so the assessment increase and automatic annual increase in the maximum annual assessment rate in each following year was authorized.
5. At the conclusion of the Public Hearing, the CVRPD Board adopted a resolution confirming the assessment increase and the levy of assessments for Fiscal Year 2017-18.

In 2021, the CVRPD was awarded two grants by the State of California Department of Parks and Recreation: The Recreational Infrastructure Revenue Enhancement Grant and the Parks and Water Bond Act of 2018 Per Capita Grant (collectively, the "Grants"). The Recreational Infrastructure Revenue Enhancement Grant was awarded in an amount not to exceed \$250,000 and does not require CVRPD to provide a matching contribution. The Parks and Water Bond Act of 2018 Per Capita Grant was awarded in an amount not to exceed \$177,952 but does require a 25% match of funds from CVRPD. CVRPD continues to use the Grants for projects related to the replacement and renovation of improvements and facilities outlined



in Part A of this report. In addition, CVRPD anticipates that all grant funding will be utilized, and the related projects will be completed in Fiscal Year 2026-27.

### **CURRENT ANNUAL ADMINISTRATION**

The costs of operation, maintenance, and servicing of the improvements to be funded by the assessment district will be apportioned to each parcel within the assessment district in proportion to the special benefit it receives. The method of assessment may be amended from time to time by the Board, in order to apportion the costs in relation to the benefits being received. However, if the assessments are increased from the prior year beyond the maximum annual assessment for that fiscal year, they will be subject to the noticing and balloting procedures referenced in Proposition 218.

In Fiscal Year 2026-27, the maximum annual assessment rate will increase to \$73.91, in accordance with the approved annual escalator. The District is proposing to levy an assessment rate of \$73.91 per Benefit Unit (BU) for Fiscal Year 2026-27, which represents a 2.18% increase over the Fiscal Year 2025-26 applied rate of \$72.34.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this report.

As required by the Landscaping and Lighting Act of 1972, this Engineer's Report describes the improvements to be constructed, operated, maintained, and serviced by the assessment district for Fiscal Year 2026-27, provides a cost estimate for the assessment district, and lists the proposed assessments to be levied upon each assessable lot or parcel within the assessment district.

CVRPD will hold a Public Hearing on July 8, 2026, to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the CVRPD may adopt a resolution confirming the levy of assessments as originally proposed or as modified. Following the adoption of this resolution, the final assessor's roll will be prepared and filed with the Monterey County Auditor's office to be included on the Fiscal Year 2026-27 secured property tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a separate fund and can only be used for the purposes stated within this Engineer's Report.



## SECTION II ENGINEER'S REPORT

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), and in accordance with the Resolution of Initiation, adopted by the Board of Directors of the Carmel Valley Recreation and Park District, on May 13, 2026, and in connection with the proceedings for the Carmel Valley Recreation and Park District's Park Maintenance Assessment District, herein after referred to as the "District", this "Report" consists of five (5) parts as follows:

### **PART A: PLANS AND SPECIFICATIONS**

This part describes the improvements within the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Offices of the Carmel Valley Recreation and Park District and are incorporated herein by reference.

### **PART B: ESTIMATE OF COST**

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Offices of the Carmel Valley Recreation and Park District.

### **PART C: ASSESSMENT DISTRICT DIAGRAM**

This part incorporates by reference a diagram of the District showing the exterior boundaries of the District, the boundaries of any zone within the District and the lines and dimensions of each lot or parcel of land within the District. The diagram is on file in the Offices of the Carmel Valley Recreation and Park District. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of Monterey County Assessor for the year when this Engineer's Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

### **PART D: METHOD OF APPORTIONMENT OF ASSESSMENT**

This part contains the method of apportionment of assessments, based upon parcel classification of land within the District, in proportion to the estimated benefits to be received.

### **PART E: ASSESSMENT ROLL**

This part contains a list of the Monterey County Assessor's Parcel Numbers, and the net amount to be assessed upon the benefited lands within the District for Fiscal Year 2026-27. The Assessment Roll is filed in the Offices of the Carmel Valley Recreation and Park District and is incorporated in this Engineer's Report by reference. The list is keyed to the records of the Monterey County Assessor, which are incorporated herein by reference.



## PART A PLANS AND SPECIFICATIONS

The facilities, which have been constructed within the Carmel Valley Recreation and Park District, and those which may be subsequently constructed, and which will be operated, maintained, and serviced are generally described as follows:

**Carmel Valley Community Park:** This community park is located near the intersection of Ford Road and Carmel Valley Road and is approximately 6.8 acres. The park includes landscaping, trees, shrubbery, a gazebo, barbecue pits, picnic tables, an outdoor stage, volleyball and horseshoe areas, storage sheds, a flagpole, two restroom buildings, an activity house with meeting rooms, fencing, sidewalks, parking lot areas, etc.

The construction, operation, maintenance and servicing of the park facilities and appurtenant facilities, include, but are not limited to electrical energy, utilities such as water and sewer, materials, telephone, insurance, fees, removal of trash and debris, contractual services such as landscaping, janitorial services, etc. necessary for the operation, maintenance, and servicing of the existing and future park facilities.



## PART B ESTIMATE OF COST

The 1972 Act provides that the total cost of construction, operation, and maintenance and servicing of the landscaping, park facilities, lighting, and associated appurtenant facilities can be recovered by the District. Incidental expenses including administration of the District, engineering fees, legal fees and all other costs associated with the construction, operation and maintenance and servicing of the District can also be included.

The 1972 Act also requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessments shall be used only for the purpose as stated herein. A contribution to the District by the CVRPD may be made to reduce assessments, as the Board of Directors deems appropriate. Any balance remaining on July 1 at the end of the fiscal year must be carried over to the next fiscal year unless the funds are being accumulated for future capital replacement and operating reserves.

The estimated Fiscal Year 2026-27 expenditures for the District facilities have been provided by the CVRPD and are estimated in the table on the following page. For a more detailed review of the estimate of cost, please refer to the CVRPD budget for Fiscal Year 2026-27.



<b>Carmel Valley Recreation and Park District Park Maintenance Assessment District Fiscal Year 2026-27 Estimate of Cost</b>	
	<b>Fiscal Year 2026-27 Estimates</b>
<b>Revenues</b>	
Projected Beginning Balance - July 1, 2026	\$57,907
Other Revenues <sup>1</sup>	\$38,666
Assessments	\$145,461
Interest	\$2,500
<b>Total Revenues</b>	<b>\$244,534</b>
<b>Expenditures</b>	
Services and Supplies	\$82,556
Administration	\$48,595
Utilities	\$22,200
County Collection Fee	\$364
Operating Contingency <sup>2</sup>	\$5,000
Capital Improvements <sup>3</sup>	\$0
<b>Total Expenditures</b>	<b>\$158,715</b>
<b>Projected Ending Fund Balance by Use - June 30, 2027</b>	
Projected Operating Reserve Fund Balance <sup>4</sup>	\$76,857
Projected Capital Reserve Fund Balance	\$8,962
<b>Projected Ending Balance</b>	<b>\$85,820</b>

<sup>1</sup> Consists of estimated fees, charges and donations. Interest and Other Revenues received from non-assessment revenues meet or exceed the amount required to pay for costs associated with the general benefits (\$14,285) and the special benefits conferred to property outside the boundaries of the District (\$2,735).

<sup>2</sup> The Fiscal Year 2026-27 Operating Contingency established by the District equals \$5,000.

<sup>3</sup> Amount is for the future replacement of District improvements.

<sup>4</sup> Since the District receives the assessment revenue in late December and late April, the District needs to ensure it has at least 50% of the total costs for its operating reserves. Operating Reserves



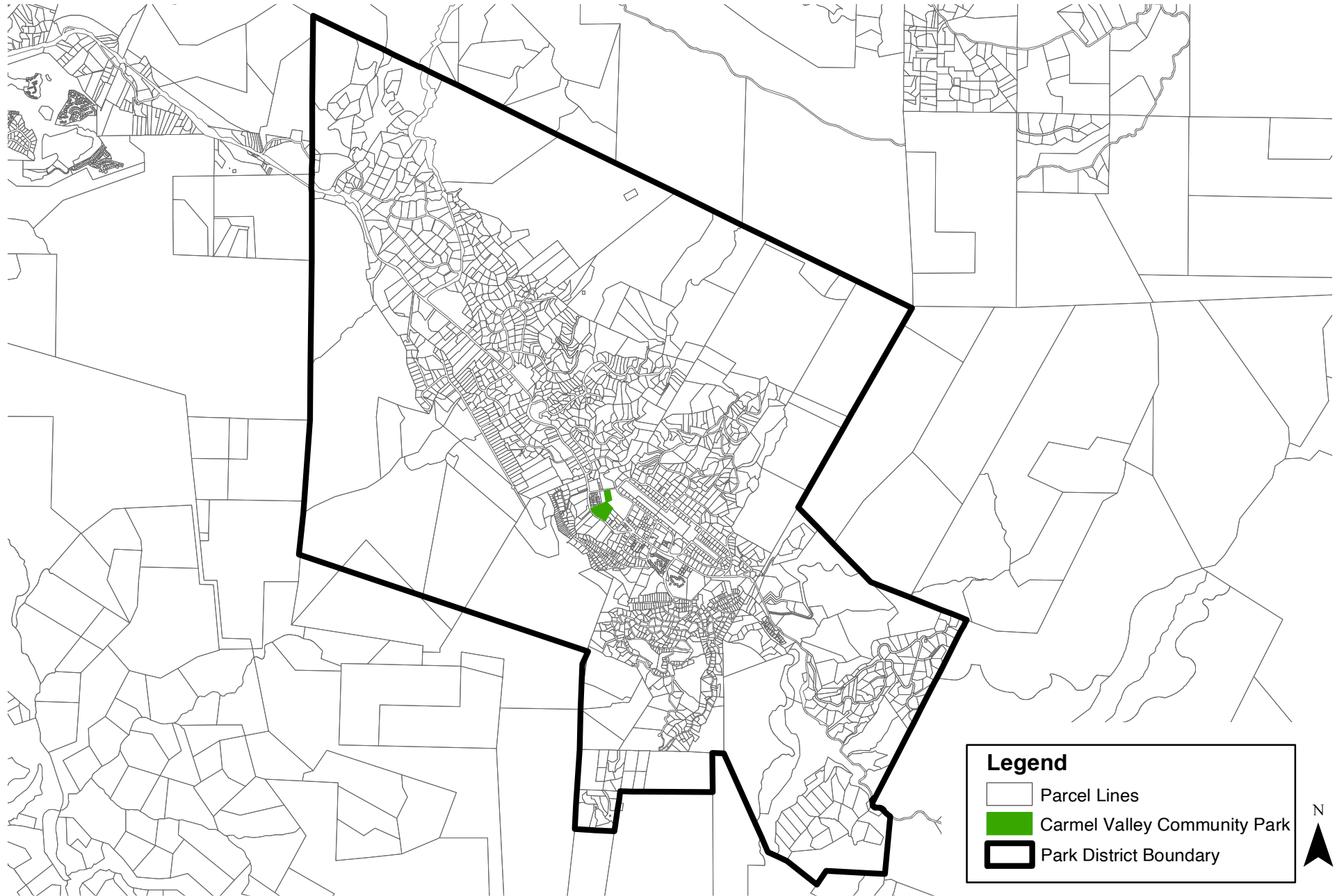
## PART C ASSESSMENT DISTRICT DIAGRAM

The boundaries of the Park Maintenance Assessment District are coterminous with the boundaries of CVRPD. The Diagram is on file in the Offices of the Carmel Valley Recreation and Park District and shown on the following page of this Engineer's Report. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Monterey County Assessor, for the year when this Engineer's Report was prepared, and are incorporated by reference herein and made part of this Engineer's Report.

Only those Parks whose maintenance responsibility is taken care of through the Park Maintenance Assessment District are shown.



# Carmel Valley Recreation and Park District Park Maintenance Assessment District Maintenance Assessment District Diagram



## PART D METHOD OF APPORTIONMENT OF ASSESSMENT

Part 2 of Division 15 of the Streets and Highways Code, the Landscaping & Lighting Act of 1972, permits the establishment of assessment districts by Agencies for the purpose of providing certain public improvements which include the operation, maintenance and servicing of landscaping, park facilities and lighting improvements.

Section 22573 of the Landscaping & Lighting Act of 1972 requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section states:

*"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 benefit to be received by each such lot or parcel from the improvements.*

*The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."*

As a benefit based assessment, parcels receiving benefit from improvements maintained by the Park Maintenance Assessment District are subject to the assessment and will not be exempted as long as benefit is received. In addition, Article XIIIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property.

Because assessments are levied on the basis of benefit, they are not considered a tax, and, therefore, are not governed by Article XIIIIA of the California Constitution.

The 1972 Act permits the designation of zones of benefit within any individual assessment district if "by reason of variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements" (Sec. 22574). Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

Article XIIIID of the California Constitution provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public

alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial, and institutional activities.

### **GENERAL BENEFIT**

Pursuant to the provisions of Proposition 218, which was approved by the California voters in November 1996, any general benefit received by the public-at-large from the community park must be identified and calculated. The costs associated with the general benefits from the community park cannot be assessed to the property owners within the District and must be paid for by some other funding source.

The general benefit to the public at large can be calculated by determining the proportionate District resident versus District non-resident usage of the park. In the analysis of general benefit, CVRPD staff evaluated registration and permit issuance data projections and typical park usage data during the work week and weekends. CVRPD staff determined that 91% of participants using the park are from within the boundaries of the District and 9% are from outside the boundaries of the District. Based on this data, the CVRPD concludes that 9% of the park's usage is from the public-at-large and 9% of the total park budget is a fair calculation to use for calculating the general benefit portion of the costs.

### **SPECIAL BENEFIT**

The CVRPD's community park provides a special benefit to all residents within the boundaries of its District. A well-maintained community park allows residents to enjoy their free time by having picnics, playing organized sports or games, relaxing, having barbeques, birthday parties, etc. If the community park is not well maintained and allowed to deteriorate in condition it would become unattractive to the residents and usage of the park would drop off. In addition, an unattractive community park could result in purchasers of homes and businesses being more reluctant to want to move to the community. Crime could also increase in and around the park area if lighting is not well maintained and trees and bushes are untrimmed for extended periods of time.

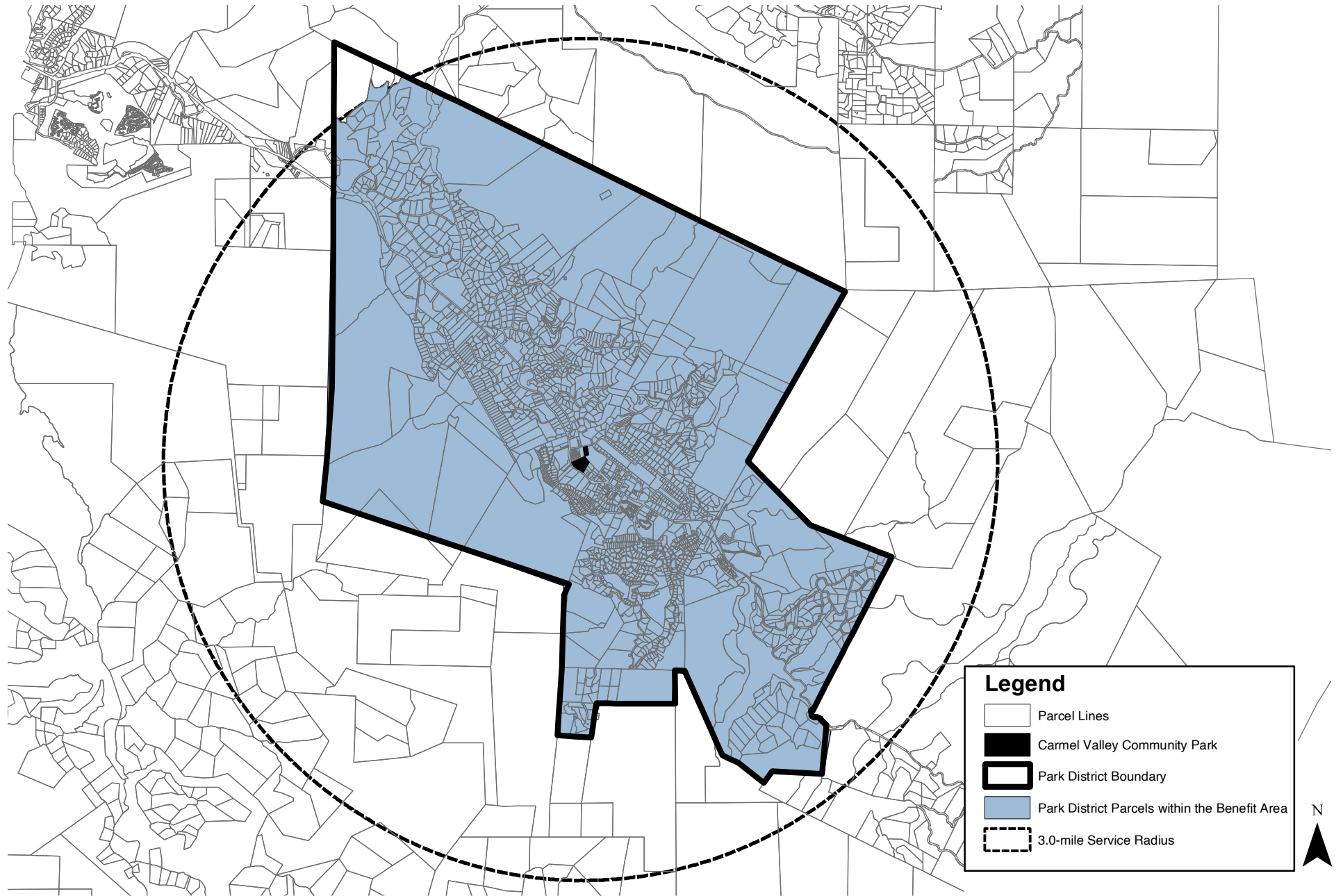
### **BENEFIT AREA**

The Carmel Valley Community Park is the only community park in the area which services the Carmel Valley Recreation and Park District residents and property owners. According to the National Park and Recreation Society, the service area for a community park is a 3.0-mile radius around the park. Therefore, parcels within this 3.0-miles radius of the community park receive a special benefit from the park services provided and are therefore assessed for their pro-rata share of those special benefits described below.

The Benefit Area map on the following page indicates the benefit area established based on the 3-mile service area.

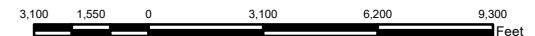


# Carmel Valley Recreation and Park District Park Maintenance Assessment District Benefit Area Map



**Legend**

- Parcel Lines
- Carmel Valley Community Park
- Park District Boundary
- Park District Parcels within the Benefit Area
- 3.0-mile Service Radius



## ASSESSMENT METHODOLOGY

The method for spreading the costs to each parcel is based upon the number of Benefit Units assigned to each parcel. As a benefit based assessment, parcels receiving benefit from the park improvements are subject to the assessment and will not be exempted as long they receive a special benefit. The number of Benefit Units assigned to each parcel is calculated as follows: Benefit Units (BUs) = Equivalent Dwelling Units (EDUs) x Benefit Factor (BF). Each of these components are described below.

## EQUIVALENT DWELLING UNITS

The methodology used to assign EDUs to each land use in proportion to the benefit they receive relative to the single-family residential parcel is explained in this part of the report.

### **Single-Family Residential (SFR)**

Since the developed single-family residential parcel represents over 80% of the total parcels within the CVRPD boundary, it is used as the basic unit and is defined as 1.00 EDU. Developed SFR parcels are defined as parcels that have a land use classification as SFR with the Monterey County Assessor's Office and are located within the boundaries of the District.

### **Residential Condominiums (CON)**

The building square footage of a residential condominium unit is typically 75% of the building square footage of a SFR home. Therefore, this can correlate to a condominium unit having 75% of the residents on average per unit when compared to an SFR home. Since there are fewer residents, the impact on the park maintenance is less. Therefore, the benefit for a condominium unit is equal to 75% of a single-family home, or 0.75 EDUs/unit. Condominium parcels are defined as parcels that have a land use classification as condominium, with the Monterey County Assessor's Office and are located within the boundaries of the District.

### **Multi-Family Residential & Mobile Home Parks (MFR)**

The building square footage of a multi-family unit (e.g., apartment, duplex, tri-plex, mobile home, etc.) is typically 50% of the building square footage of a SFR home. Therefore, this can correlate to a multi-family unit having 50% less residents on average per unit than an SFR home. Since there are 50% fewer residents the impact on the park maintenance is less. Therefore, the benefit for a multi-family unit is equal to 50% of a single-family home, or 0.50 EDUs/unit. Multi-Family parcels are defined as parcels that have a land use classification as multi-family, which includes duplexes, triplexes, apartments, mobile homes, etc. with the Monterey County Assessor's Office and are located within the boundaries of the District.

### **Improved Non-Residential Property (including Public Property)**

Non-residential properties such as commercial (COM), industrial (IND), institutional (INST), office (OFC) and medical (MED) properties also benefit from the park improvements. The special benefit arises from the opportunity for employees to utilize the park facilities before work, during lunch or after work. Non-residential properties are assigned EDUs based on



their employee population compared to a typical single-family home. To determine the number of employees for a non-residential parcel the building square footage is obtained from the County Assessor’s office. The employee population can then be estimated by multiplying the employee density shown in the table below by the parcel’s building’s square footage.

Employee Density	
Land Use	Employee Density
Commercial (COM)	2 employees per 1000 SF
Industrial (IND)	1 employees per 1000 SF
Institutional (INST)	2 employees per 1000 SF
Office (OFC)	3 employees per 1000 SF

For example, a commercial building would have on average two (2) employees per 1,000 sq. ft. of building space compared to a single-family residential home which has an average of 2.85 residents per home. Therefore, a commercial building that is 1,000 sq. ft. in size would have 2 employees compared to 2.85 residents per home so the commercial building would have 0.702 EDUs/1,000 sq. ft. of building space (2.00 employees/2.85 residents = 0.702 EDUs).

The table below shows the EDU calculations for each class of property.

EDUs by Property Classification		
<b>Residential Property</b>		
Single Family	1000	EDUs/Unit
Condominium	0.750	EDUs/Unit
Multi-Family	0.500	EDUs/Unit
<b>Non-Residential Property</b>		
Commercial	0.702	EDUs/1000 SF
Industrial	0.351	EDUs/1000 SF
Institutional	0.702	EDUs/1000 SF
Medical	1053	EDUs/1000 SF
Office	1053	EDUs/1000 SF

### **Public Property**

Public property will be assessed if it is developed for residential and non-residential purposes described above. Public property used for parks, open space, right-of-way, etc. do not benefit from the park improvements and are not assessed.

### **Exempt Property**

Public property used for streets, parks, open space, right-of-way, easements, etc. do not benefit from the park improvements and are not assessed. Parcels that are non-buildable, common area parcels, open space, parks, and undeveloped parcels do not benefit from the

park improvements and are not assessed.

### BENEFIT FACTOR

Non-residential parcels benefit less than residential parcels because their employees have less time/opportunity to use the parks than residents who live in the District. Employees can typically use the parks before work, during lunch and after work. Residents can use the parks at the same time and on weekends since they live in the area. This reduction in employee usage is demonstrated by the typical park construction standards which are to build 3.0 acres of park per 1,000 residents vs. 0.5 acres of park per 1,000 employees. Based on this information, it is reasonable to assume that for non-residential properties the opportunity to use and benefit from the park facilities is approximately 16.7% (0.5 acres / 3.0 acres) of that for residential properties, therefore non-residential properties receive a Benefit Factor of 0.167.

### SAMPLE BENEFIT UNIT CALCULATION

The number of benefit units for a typical residential and non-residential property is shown below:

Benefit Units (BUs) = Equivalent Dwelling Units (EDUs) x Benefit Factor (BF)

Single Family Home BU = 1.00 x 1.00 = 1.00 BU

3,500 sq. ft. Commercial Building BUs = 3,500 SF x 0.702 EDUs/1,000 SF x 0.167 = 0.410 BUs

### CALCULATING YOUR ASSESSMENT

Pursuant to the ensuing year's cost estimate table on Page 8 of this Engineer's Report, the assessment revenue needed for Fiscal Year 2026-27 is \$145,461. Since there is a total of 1,968.35 BUs within the District, the Fiscal Year 2026-27 rate per BU is \$73.91 (\$145,561/1,968.35 BUs). The method used to calculate the assessment for each parcel is as follows:

**Step 1** - Each parcel is assigned a land use classification such as SFR (single-family), MFR (multi-family), COM (Commercial), etc., based on the Monterey County Use Codes.

**Step 2** - EDUs for each parcel are calculated based on the land use classification of the parcel. For residential parcels, the number of units are used in the calculation and for non-residential parcels the building square footage is used in the calculation.

**Step 3** - Benefit Units are then calculated for each parcel. Benefit Units (BUs) = Equivalent Dwelling Units (EDUs) x Benefit Factor (BF).



**Step 4** - The assessment amount for each parcel is then determined by multiplying the number of benefit units by \$73.91/BU.

The table below illustrates typical assessments for different land uses.

Sample Assessment Calculations							
Land Use	No. of Residential Units	Building Sq.Ft.	Equivalent Dwelling Units (EDUs) per Unit or 1,000 SF	Benefit Factor (BF)	Benefit Units (BUs)	Fiscal Year 2026-27 Rate per BU	Total Fiscal Year 2026-27 Assessment
Commercial Parcel		1,000	0.702	0.167	0.117	\$73.91	\$8.66
Condominium/Townhome Parcel	1		0.750	1.000	0.750	\$73.91	\$55.42
Industrial Parcel		1,000	0.351	0.167	0.059	\$73.91	\$4.32
Institutional Parcel		1,000	0.702	0.167	0.117	\$73.91	\$8.66
Multi-Family Parcel	2		1.000	1.000	2.000	\$73.91	\$147.82
Office/Medical Parcel		1,000	1.053	0.167	0.176	\$73.91	\$13.00
Single-Family Residential Parcel	1		1.000	1.000	1.000	\$73.91	\$73.90
Undeveloped Parcel			0.000	0.000	0.000	\$73.91	\$0.00

Note: For placement of the assessments on the County of Monterey property tax bills, the County Auditor-Controller requires all amounts to be submitted in even cents. Therefore, any parcel assessment that would be in odd cents will be reduced by one cent to meet this requirement.

The land use classifications used for each parcel are based on the last secured Monterey County Property Tax Roll. A summary of the benefit units and assessment revenue by land use classification is shown in the table below.

Summary of Fiscal Year 2026-27 Assessments						
Benefit Inside District						
Land Use	No. of Parcels	Building SF	Units	EDUs	BUs	Fiscal Year 2026-27 Assessments
Commercial	70	436,549	0	306.46	51.18	\$3,782
Condominium/Townhome	82	139,821	82	61.50	61.50	\$4,544
Industrial	4	29,447	0	10.34	1.73	\$128
Institutional	4	21,214	0	14.89	2.49	\$184
Multi-Family Residential	19	31,112	81	41.50	41.50	\$3,067
Office/Medical	8	22,509	0	23.70	3.96	\$292
Single Family Residential	1,773	3,774,963	1,806	1,806.00	1,806.00	\$133,464
<b>Total Benefit Inside District</b>	<b>1,960</b>	<b>4,455,615</b>	<b>1,969</b>	<b>2,264</b>	<b>1,968</b>	<b>\$145,461</b>

Benefit Outside District						
Land Use	No. of Parcels	Building SF	Units	EDUs	BUs	Fiscal Year 2026-27 Assessments
Single Family Residential	37	141,636	37	37.00	37.00	\$2,734
<b>Total Benefit Outside District</b>	<b>37</b>	<b>141,636</b>	<b>37</b>	<b>37.00</b>	<b>37.00</b>	<b>\$2,734</b>



### **CPI INCREASE**

The Fiscal Year 2026-27 maximum annual assessment rate per benefit unit has been increased by the annual change in the prior year's Annual Average Consumer Price Index – All Urban Consumers (San Francisco-Oakland-San Jose, CA) ("CPI"). The 2024 Annual Average was 348.417 and the 2025 Annual Average was 356.005. This CPI increase of 2.18% was applied to the prior year's maximum annual assessment rate per benefit unit of \$72.34. Therefore, the Fiscal Year 2026-27 maximum annual assessment rate per benefit unit is \$73.91.

Based on the ensuring year's cost estimate, the District is electing to levy at the maximum assessment rate in Fiscal Year 2026-27. Therefore, the Fiscal Year 2026-27 applied rate will increase over the Fiscal Year 2025-26 applied rate by 2.18% from \$72.34 per benefit unit to \$73.91 per benefit unit.

### **ADJUSTMENT OF ASSESSMENTS**

Any property owner who demonstrates that the amount of their assessment is in error as a result of incorrect information being used to apply the foregoing method of spread, may file a written appeal with the Board of Directors. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the designee of the Board of Directors, shall promptly review the information provided by the property owner and if he/she finds that the assessment should be modified, the designee of the Board of Directors shall have the authority to make the appropriate changes in the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the designee of the Board is authorized to refund to the property owner the amount of any approved reduction if the District reserve is adequate.



## PART E ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel within the Park Maintenance Assessment District is shown on the last equalized Property Tax Roll of the Monterey County Assessor, which by reference is hereby made a part of this report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed amount of assessments for Fiscal Year 2026-27 apportioned to each lot or parcel. The Assessment Roll is on file in the Offices of the Carmel Valley Recreation & Park District and is shown in this Report as Appendix "I".





# APPENDIX I

---

## ASSESSMENT ROLL



7960 B Soquel Drive, Suite 363, Aptos, California 95003  
CLEARSOURCEFINANCIAL.COM

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
187011010000	\$73.90	187041061000	\$73.90	187081015000	\$73.90
187021013000	\$3.38	187041062000	\$73.90	187081016000	\$147.82
187021014000	\$73.90	187041063000	\$73.90	187081024000	\$73.90
187021026000	\$73.90	187041064000	\$73.90	187081025000	\$73.90
187021027000	\$73.90	187041065000	\$73.90	187081027000	\$73.90
187021028000	\$73.90	187041066000	\$147.82	187081029000	\$73.90
187021029000	\$73.90	187041067000	\$73.90	187081030000	\$73.90
187021030000	\$73.90	187042002000	\$73.90	187081031000	\$73.90
187021031000	\$73.90	187042003000	\$73.90	187081032000	\$73.90
187031004000	\$221.72	187042004000	\$73.90	187081033000	\$73.90
187031020000	\$73.90	187042006000	\$73.90	187081034000	\$73.90
187031022000	\$73.90	187042009000	\$73.90	187081035000	\$73.90
187031023000	\$221.72	187042011000	\$73.90	187091006000	\$73.90
187031024000	\$73.90	187042012000	\$73.90	187091007000	\$73.90
187031025000	\$73.90	187042013000	\$73.90	187091008000	\$73.90
187031026000	\$73.90	187061001000	\$73.90	187091009000	\$73.90
187031027000	\$73.90	187061003000	\$73.90	187091011000	\$73.90
187031028000	\$73.90	187061005000	\$73.90	187091016000	\$73.90
187031029000	\$73.90	187061006000	\$73.90	187091017000	\$147.82
187031030000	\$73.90	187061009000	\$73.90	187091019000	\$73.90
187031031000	\$73.90	187061010000	\$147.82	187091020000	\$73.90
187031037000	\$73.90	187061011000	\$73.90	187091022000	\$73.90
187031039000	\$73.90	187061012000	\$73.90	187091023000	\$73.90
187031040000	\$73.90	187061013000	\$73.90	187091027000	\$73.90
187031041000	\$73.90	187061014000	\$73.90	187091030000	\$147.82
187041001000	\$73.90	187071003000	\$73.90	187091032000	\$73.90
187041006000	\$73.90	187071004000	\$73.90	187111003000	\$73.90
187041007000	\$73.90	187071007000	\$73.90	187111005000	\$73.90
187041008000	\$73.90	187071008000	\$73.90	187111006000	\$73.90
187041024000	\$221.72	187071009000	\$73.90	187111007000	\$73.90
187041031000	\$73.90	187071010000	\$73.90	187111008000	\$73.90
187041033000	\$73.90	187071013000	\$73.90	187111009000	\$73.90
187041035000	\$73.90	187071014000	\$73.90	187111010000	\$73.90
187041036000	\$73.90	187071015000	\$73.90	187111011000	\$73.90
187041037000	\$73.90	187071017000	\$73.90	187111012000	\$73.90
187041038000	\$73.90	187071019000	\$73.90	187111013000	\$73.90
187041039000	\$73.90	187071020000	\$73.90	187111014000	\$73.90
187041040000	\$73.90	187071022000	\$73.90	187111016000	\$73.90
187041041000	\$73.90	187071023000	\$73.90	187111022000	\$73.90
187041042000	\$73.90	187081001000	\$73.90	187111026000	\$73.90
187041043000	\$73.90	187081002000	\$73.90	187111027000	\$73.90
187041044000	\$147.82	187081003000	\$147.82	187111029000	\$73.90
187041048000	\$73.90	187081004000	\$73.90	187111030000	\$73.90
187041049000	\$73.90	187081005000	\$73.90	187121001000	\$73.90
187041052000	\$73.90	187081006000	\$73.90	187121002000	\$73.90
187041056000	\$73.90	187081009000	\$73.90	187121005000	\$73.90
187041057000	\$73.90	187081010000	\$73.90	187121007000	\$73.90
187041060000	\$73.90	187081014000	\$73.90	187121010000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
187121011000	\$73.90	187141009000	\$73.90	187181039000	\$73.90
187121012000	\$73.90	187141010000	\$73.90	187181042000	\$73.90
187121013000	\$73.90	187141011000	\$73.90	187181043000	\$73.90
187121014000	\$73.90	187141012000	\$73.90	187181044000	\$73.90
187121015000	\$73.90	187141013000	\$73.90	187181045000	\$73.90
187121016000	\$73.90	187141014000	\$73.90	187181046000	\$73.90
187121017000	\$73.90	187141015000	\$73.90	187191001000	\$73.90
187121021000	\$73.90	187141016000	\$73.90	187191002000	\$73.90
187121022000	\$73.90	187141017000	\$73.90	187191004000	\$73.90
187121023000	\$73.90	187141018000	\$73.90	187191005000	\$73.90
187121025000	\$73.90	187141020000	\$73.90	187191006000	\$73.90
187121026000	\$73.90	187151001000	\$73.90	187191007000	\$73.90
187121027000	\$73.90	187151002000	\$73.90	187191008000	\$73.90
187121028000	\$73.90	187151003000	\$73.90	187191009000	\$73.90
187121029000	\$73.90	187151004000	\$73.90	187192002000	\$73.90
187121030000	\$73.90	187151005000	\$73.90	187192003000	\$73.90
187121033000	\$73.90	187151006000	\$73.90	187192004000	\$73.90
187121034000	\$73.90	187161001000	\$73.90	187192005000	\$73.90
187121035000	\$73.90	187161003000	\$73.90	187192007000	\$73.90
187121036000	\$73.90	187161004000	\$73.90	187201001000	\$73.90
187121037000	\$73.90	187161005000	\$73.90	187201002000	\$73.90
187121038000	\$73.90	187161006000	\$73.90	187201003000	\$73.90
187121039000	\$73.90	187161008000	\$73.90	187201004000	\$73.90
187131003000	\$73.90	187161009000	\$73.90	187201005000	\$73.90
187131004000	\$73.90	187161010000	\$73.90	187202004000	\$73.90
187131008000	\$73.90	187171001000	\$73.90	187202005000	\$73.90
187131009000	\$73.90	187171002000	\$73.90	187202006000	\$73.90
187131012000	\$73.90	187171003000	\$73.90	187202009000	\$73.90
187131015000	\$73.90	187172001000	\$73.90	187202011000	\$73.90
187131016000	\$73.90	187172004000	\$73.90	187202012000	\$73.90
187131018000	\$73.90	187172005000	\$73.90	187211001000	\$73.90
187131019000	\$73.90	187172006000	\$73.90	187211002000	\$73.90
187131023000	\$73.90	187172010000	\$73.90	187211003000	\$73.90
187131027000	\$73.90	187172011000	\$73.90	187211006000	\$73.90
187131031000	\$73.90	187172012000	\$73.90	187211009000	\$73.90
187131032000	\$73.90	187172013000	\$73.90	187211011000	\$73.90
187131034000	\$73.90	187181008000	\$73.90	187211013000	\$73.90
187131035000	\$73.90	187181013000	\$73.90	187211014000	\$73.90
187131036000	\$73.90	187181016000	\$73.90	187211015000	\$73.90
187131042000	\$73.90	187181017000	\$73.90	187221002000	\$73.90
187131043000	\$73.90	187181019000	\$73.90	187221003000	\$73.90
187131044000	\$616.02	187181020000	\$73.90	187221004000	\$73.90
187131045000	\$73.90	187181027000	\$73.90	187221008000	\$73.90
187141002000	\$73.90	187181028000	\$73.90	187221009000	\$73.90
187141003000	\$73.90	187181029000	\$73.90	187221010000	\$73.90
187141004000	\$73.90	187181030000	\$73.90	187221015000	\$73.90
187141005000	\$73.90	187181031000	\$73.90	187221016000	\$73.90
187141007000	\$73.90	187181038000	\$73.90	187221018000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
187231001000	\$73.90	187261017000	\$73.90	187321012000	\$73.90
187231003000	\$221.72	187261021000	\$73.90	187331001000	\$73.90
187231004000	\$261.64	187261022000	\$73.90	187331002000	\$73.90
187231007000	\$73.90	187261023000	\$73.90	187331003000	\$73.90
187231008000	\$73.90	187262001000	\$73.90	187331005000	\$73.90
187231009000	\$73.90	187262002000	\$73.90	187341001000	\$73.90
187241007000	\$73.90	187262003000	\$73.90	187341002000	\$73.90
187241008000	\$73.90	187262004000	\$73.90	187341003000	\$73.90
187241009000	\$73.90	187262005000	\$73.90	187341004000	\$73.90
187241010000	\$73.90	187272001000	\$73.90	187341005000	\$73.90
187241011000	\$73.90	187272002000	\$73.90	187351003000	\$73.90
187241014000	\$73.90	187272003000	\$73.90	187351005000	\$73.90
187241015000	\$73.90	187272004000	\$73.90	187351006000	\$73.90
187241016000	\$73.90	187272005000	\$73.90	187361001000	\$73.90
187241017000	\$73.90	187272006000	\$73.90	187361002000	\$73.90
187251001000	\$73.90	187272007000	\$73.90	187361003000	\$73.90
187251004000	\$73.90	187272008000	\$73.90	187361004000	\$73.90
187251005000	\$73.90	187272009000	\$73.90	187361007000	\$73.90
187251006000	\$73.90	187272010000	\$73.90	187361008000	\$73.90
187251007000	\$73.90	187272011000	\$73.90	187361009000	\$73.90
187251008000	\$73.90	187272012000	\$73.90	187361010000	\$73.90
187251009000	\$73.90	187272013000	\$73.90	187361011000	\$73.90
187251010000	\$73.90	187272014000	\$73.90	187361012000	\$73.90
187251011000	\$73.90	187272015000	\$73.90	187361013000	\$73.90
187251012000	\$73.90	187272016000	\$73.90	187361014000	\$73.90
187252001000	\$73.90	187272017000	\$73.90	187361015000	\$73.90
187252002000	\$73.90	187272018000	\$73.90	187361016000	\$73.90
187252003000	\$73.90	187272019000	\$73.90	187361017000	\$73.90
187252004000	\$73.90	187272020000	\$73.90	187361018000	\$73.90
187252006000	\$73.90	187281001000	\$73.90	187361019000	\$73.90
187252009000	\$73.90	187281002000	\$73.90	187361020000	\$73.90
187252011000	\$136.06	187281003000	\$73.90	187371001000	\$73.90
187252012000	\$73.90	187281004000	\$73.90	187371002000	\$73.90
187252013000	\$73.90	187281005000	\$73.90	187371003000	\$73.90
187261001000	\$73.90	187281006000	\$73.90	187371004000	\$73.90
187261002000	\$73.90	187281007000	\$73.90	187372001000	\$73.90
187261003000	\$73.90	187291001000	\$73.90	187372002000	\$73.90
187261004000	\$73.90	187291004000	\$73.90	187372003000	\$73.90
187261005000	\$73.90	187291006000	\$73.90	187373001000	\$73.90
187261008000	\$73.90	187291008000	\$73.90	187373002000	\$73.90
187261009000	\$73.90	187291009000	\$73.90	187373003000	\$73.90
187261010000	\$73.90	187291010000	\$73.90	187373004000	\$73.90
187261011000	\$73.90	187291011000	\$73.90	187373005000	\$73.90
187261012000	\$73.90	187301001000	\$73.90	187373006000	\$73.90
187261013000	\$73.90	187321005000	\$73.90	187373007000	\$73.90
187261014000	\$73.90	187321006000	\$73.90	187373008000	\$73.90
187261015000	\$73.90	187321007000	\$73.90	187381001000	\$73.90
187261016000	\$73.90	187321011000	\$73.90	187381002000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
187381003000	\$73.90	187421009000	\$55.42	187433025000	\$48.48
187381004000	\$73.90	187421010000	\$55.42	187433038000	\$73.90
187381005000	\$73.90	187421011000	\$55.42	187433039000	\$31.32
187381006000	\$73.90	187421012000	\$55.42	187433041000	\$73.90
187381007000	\$73.90	187421013000	\$55.42	187433043000	\$73.90
187381008000	\$73.90	187421014000	\$55.42	187433047000	\$73.90
187381009000	\$73.90	187421015000	\$55.42	187433049000	\$73.90
187381010000	\$73.90	187421016000	\$55.42	187433050000	\$73.90
187382001000	\$73.90	187421017000	\$55.42	187433051000	\$47.44
187382002000	\$73.90	187421018000	\$55.42	187433055000	\$73.90
187382003000	\$73.90	187421019000	\$55.42	187433056000	\$73.90
187382004000	\$73.90	187421020000	\$55.42	187433058000	\$31.10
187382005000	\$73.90	187421021000	\$55.42	187433059000	\$18.84
187382006000	\$73.90	187421022000	\$55.42	187433060000	\$9.16
187382007000	\$73.90	187421023000	\$55.42	187433061000	\$35.98
187382008000	\$73.90	187421024000	\$55.42	187433062000	\$15.28
187382009000	\$73.90	187421025000	\$55.42	187433063000	\$70.86
187391001000	\$73.90	187421026000	\$55.42	187433068000	\$73.90
187391002000	\$73.90	187421027000	\$55.42	187441001000	\$73.90
187391003000	\$73.90	187431002000	\$34.14	187441002000	\$295.64
187391005000	\$73.90	187431003000	\$8.86	187441007000	\$28.38
187391006000	\$73.90	187431004000	\$15.00	187441010000	\$73.90
187391007000	\$73.90	187431005000	\$10.48	187441013000	\$54.32
187391008000	\$73.90	187431008000	\$7.68	187441014000	\$43.96
187391009000	\$73.90	187431010000	\$20.90	187441019000	\$112.62
187391010000	\$73.90	187431013000	\$39.68	187441021000	\$73.90
187391011000	\$73.90	187431014000	\$21.58	187441024000	\$69.98
187391012000	\$73.90	187431015000	\$69.32	187441026000	\$55.42
187391013000	\$73.90	187431016000	\$43.68	187441027000	\$55.42
187391014000	\$73.90	187432003000	\$36.36	187441028000	\$55.42
187401006000	\$73.90	187432004000	\$24.16	187441029000	\$55.42
187401009000	\$73.90	187432012000	\$19.42	187441030000	\$142.94
187401010000	\$73.90	187432013000	\$31.18	187442001000	\$73.90
187411001000	\$73.90	187432014000	\$8.56	187442003000	\$73.90
187411002000	\$73.90	187432015000	\$12.62	187442011000	\$17.58
187411003000	\$73.90	187432016000	\$14.26	187442012000	\$120.46
187411004000	\$73.90	187432017000	\$15.28	187442014000	\$221.72
187411006000	\$73.90	187433002000	\$2.28	187442016000	\$110.86
187411007000	\$73.90	187433003000	\$110.86	187442017000	\$73.90
187411011000	\$73.90	187433006000	\$73.90	187442018000	\$39.02
187411012000	\$73.90	187433009000	\$73.90	187442019000	\$73.90
187411013000	\$200.14	187433011000	\$73.90	187451002000	\$73.90
187411015000	\$26.44	187433012000	\$73.90	187451003000	\$73.90
187411016000	\$47.80	187433013000	\$73.90	187451004000	\$73.90
187421032000	\$30.36	187433014000	\$73.90	187451005000	\$73.90
187421006000	\$55.42	187433022000	\$73.90	187451006000	\$73.90
187421007000	\$55.42	187433023000	\$73.90	187451007000	\$73.90
187421008000	\$55.42	187433024000	\$73.90	187451008000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
187451009000	\$73.90	187501006000	\$73.90	187512001000	\$73.90
187451010000	\$73.90	187501007000	\$73.90	187512002000	\$73.90
187461001000	\$73.90	187501008000	\$73.90	187512003000	\$73.90
187461002000	\$73.90	187501009000	\$73.90	187512008000	\$73.90
187461003000	\$73.90	187501010000	\$73.90	187512010000	\$147.82
187461004000	\$73.90	187501011000	\$73.90	187512012000	\$73.90
187461006000	\$73.90	187501012000	\$73.90	187512013000	\$147.82
187461007000	\$73.90	187501013000	\$73.90	187512014000	\$147.82
187461008000	\$73.90	187501014000	\$73.90	187512015000	\$147.82
187461009000	\$73.90	187501015000	\$73.90	187521001000	\$73.90
187461012000	\$73.90	187501017000	\$73.90	187521002000	\$73.90
187461013000	\$73.90	187501018000	\$73.90	187521003000	\$73.90
187461015000	\$73.90	187501019000	\$73.90	187521004000	\$73.90
187461016000	\$73.90	187501025000	\$73.90	187521005000	\$73.90
187461017000	\$73.90	187501026000	\$73.90	187521006000	\$73.90
187461018000	\$73.90	187501027000	\$73.90	187521007000	\$73.90
187461019000	\$73.90	187501028000	\$73.90	187521008000	\$73.90
187461020000	\$73.90	187501029000	\$73.90	187521009000	\$73.90
187461021000	\$73.90	187502003000	\$73.90	187521010000	\$73.90
187461022000	\$73.90	187502004000	\$73.90	187521011000	\$73.90
187471001000	\$73.90	187503003000	\$73.90	187521012000	\$73.90
187471002000	\$73.90	187503004000	\$73.90	187522001000	\$73.90
187471006000	\$73.90	187503005000	\$73.90	187522002000	\$73.90
187471007000	\$73.90	187503006000	\$73.90	187522003000	\$73.90
187471008000	\$73.90	187503007000	\$73.90	187522004000	\$73.90
187471009000	\$73.90	187503008000	\$73.90	187522005000	\$73.90
187471010000	\$73.90	187503010000	\$73.90	187522007000	\$73.90
187471011000	\$73.90	187503011000	\$73.90	187522008000	\$73.90
187481002000	\$73.90	187503012000	\$73.90	187522009000	\$73.90
187481003000	\$73.90	187503013000	\$73.90	187522010000	\$73.90
187491001000	\$110.86	187503014000	\$73.90	187531004000	\$73.90
187491002000	\$73.90	187503015000	\$73.90	187531006000	\$73.90
187491005000	\$73.90	187503017000	\$73.90	187531007000	\$73.90
187491006000	\$73.90	187503018000	\$73.90	187531008000	\$73.90
187491007000	\$73.90	187503019000	\$73.90	187531009000	\$73.90
187491008000	\$73.90	187503020000	\$73.90	187531010000	\$73.90
187491011000	\$73.90	187503022000	\$73.90	187532001000	\$73.90
187491012000	\$73.90	187503023000	\$73.90	187532002000	\$73.90
187492001000	\$73.90	187503025000	\$73.90	187532003000	\$73.90
187492002000	\$73.90	187503026000	\$73.90	187532004000	\$73.90
187492003000	\$73.90	187503028000	\$73.90	187532005000	\$73.90
187492004000	\$73.90	187503029000	\$73.90	187532006000	\$73.90
187492005000	\$73.90	187503030000	\$73.90	187532007000	\$73.90
187492006000	\$73.90	187503031000	\$73.90	187532008000	\$73.90
187501002000	\$73.90	187503032000	\$73.90	187532009000	\$73.90
187501003000	\$73.90	187503033000	\$73.90	187541002000	\$73.90
187501004000	\$73.90	187511001000	\$73.90	187541003000	\$73.90
187501005000	\$73.90	187511002000	\$73.90	187541009000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
187541013000	\$73.90	187571011000	\$73.90	187601020000	\$73.90
187541014000	\$73.90	187571012000	\$73.90	187601021000	\$73.90
187541015000	\$73.90	187581008000	\$73.90	187601022000	\$73.90
187541016000	\$73.90	187581009000	\$73.90	187601023000	\$73.90
187541017000	\$73.90	187581010000	\$73.90	187601024000	\$73.90
187541019000	\$73.90	187581012000	\$73.90	187601025000	\$73.90
187541021000	\$73.90	187581015000	\$73.90	187601026000	\$73.90
187541022000	\$73.90	187581017000	\$73.90	187601028000	\$73.90
187541024000	\$73.90	187581018000	\$73.90	187601029000	\$73.90
187541025000	\$73.90	187581019000	\$73.90	187601031000	\$73.90
187551002000	\$73.90	187581022000	\$73.90	187611004000	\$73.90
187551003000	\$73.90	187591001000	\$73.90	187611005000	\$73.90
187551004000	\$73.90	187591011000	\$73.90	187611006000	\$73.90
187551005000	\$73.90	187591012000	\$73.90	187611027000	\$73.90
187551009000	\$73.90	187591014000	\$73.90	187611028000	\$73.90
187551012000	\$73.90	187591020000	\$73.90	187611031000	\$73.90
187551013000	\$73.90	187591021000	\$73.90	187611035000	\$73.90
187551014000	\$73.90	187591023000	\$73.90	187611039000	\$73.90
187551018000	\$73.90	187591026000	\$73.90	187611041000	\$73.90
187551019000	\$73.90	187591028000	\$73.90	187611042000	\$73.90
187551020000	\$73.90	187591030000	\$73.90	187611043000	\$73.90
187551021000	\$73.90	187591031000	\$73.90	187611045000	\$73.90
187551022000	\$73.90	187591033000	\$73.90	187611047000	\$73.90
187551023000	\$73.90	187591035000	\$73.90	187611049000	\$73.90
187551024000	\$73.90	187591036000	\$73.90	187611051000	\$73.90
187551026000	\$73.90	187591038000	\$73.90	187611052000	\$73.90
187551027000	\$73.90	187591040000	\$73.90	187611053000	\$73.90
187561001000	\$73.90	187591041000	\$73.90	187611054000	\$73.90
187561002000	\$73.90	187591042000	\$73.90	187611055000	\$73.90
187561003000	\$73.90	187591043000	\$73.90	187611056000	\$73.90
187561004000	\$73.90	187591044000	\$73.90	187611059000	\$73.90
187561005000	\$73.90	187591045000	\$73.90	187611062000	\$73.90
187561007000	\$73.90	187591046000	\$73.90	187611065000	\$73.90
187561010000	\$73.90	187591047000	\$73.90	187621001000	\$73.90
187561011000	\$73.90	187591048000	\$73.90	187621002000	\$73.90
187561012000	\$73.90	187591049000	\$73.90	187621004000	\$73.90
187561013000	\$73.90	187591050000	\$73.90	187631001000	\$73.90
187561014000	\$73.90	187591051000	\$73.90	187631003000	\$73.90
187561015000	\$73.90	187591053000	\$73.90	187631004000	\$73.90
187561016000	\$73.90	187591055000	\$73.90	187631005000	\$73.90
187561017000	\$73.90	187591056000	\$73.90	187631006000	\$73.90
187571002000	\$73.90	187591057000	\$73.90	187631007000	\$73.90
187571003000	\$73.90	187591062000	\$73.90	187631008000	\$73.90
187571005000	\$73.90	187591063000	\$73.90	187631009000	\$73.90
187571007000	\$73.90	187601003000	\$73.90	187632001000	\$73.90
187571008000	\$73.90	187601006000	\$73.90	187632002000	\$73.90
187571009000	\$73.90	187601012000	\$73.90	187641002000	\$73.90
187571010000	\$73.90	187601016000	\$73.90	187641003000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
187641004000	\$73.90	189011048000	\$73.90	189082004000	\$73.90
187641005000	\$73.90	189011051000	\$73.90	189082005000	\$73.90
187641006000	\$73.90	189012001000	\$73.90	189082006000	\$73.90
187641007000	\$73.90	189012002000	\$73.90	189082007000	\$73.90
187641008000	\$73.90	189021001000	\$73.90	189082008000	\$73.90
187651001000	\$73.90	189021006000	\$73.90	189083001000	\$73.90
187651002000	\$73.90	189021007000	\$147.82	189083002000	\$73.90
187651003000	\$73.90	189031007000	\$73.90	189083003000	\$73.90
187651004000	\$73.90	189031010000	\$73.90	189083004000	\$73.90
187651005000	\$73.90	189031013000	\$73.90	189083005000	\$73.90
187661001000	\$73.90	189031015000	\$73.90	189091001000	\$73.90
187661002000	\$73.90	189031016000	\$73.90	189091002000	\$73.90
187661003000	\$73.90	189031017000	\$73.90	189091018000	\$73.90
187661004000	\$73.90	189041005000	\$73.90	189091006000	\$73.90
187661005000	\$73.90	189041007000	\$73.90	189091007000	\$73.90
187661006000	\$73.90	189041008000	\$73.90	189091008000	\$73.90
187661007000	\$73.90	189051001000	\$73.90	189091009000	\$73.90
187671001000	\$73.90	189051002000	\$73.90	189091010000	\$73.90
187671003000	\$73.90	189061004000	\$73.90	189091011000	\$73.90
187671007000	\$73.90	189061005000	\$73.90	189091019000	\$73.90
187671010000	\$73.90	189061006000	\$73.90	189091014000	\$73.90
187671013000	\$73.90	189061009000	\$73.90	189091016000	\$73.90
187671014000	\$73.90	189061011000	\$73.90	189091017000	\$73.90
187671015000	\$73.90	189061012000	\$73.90	189101001000	\$73.90
187671016000	\$73.90	189071001000	\$73.90	189101002000	\$73.90
187671017000	\$73.90	189071004000	\$73.90	189101003000	\$73.90
187681006000	\$73.90	189071005000	\$73.90	189101004000	\$73.90
187681007000	\$73.90	189071006000	\$73.90	189101005000	\$73.90
187681011000	\$73.90	189071007000	\$73.90	189101006000	\$73.90
187681012000	\$73.90	189071008000	\$73.90	189101007000	\$73.90
187691004000	\$73.90	189071009000	\$73.90	189101008000	\$73.90
187691005000	\$73.90	189071013000	\$73.90	189101009000	\$73.90
187691007000	\$73.90	189071014000	\$73.90	189111008000	\$73.90
187691008000	\$73.90	189071015000	\$73.90	189111011000	\$73.90
187691011000	\$73.90	189071018000	\$73.90	189111012000	\$73.90
187701001000	\$73.90	189071019000	\$73.90	189111013000	\$73.90
187701002000	\$73.90	189071020000	\$73.90	189111014000	\$73.90
187701003000	\$73.90	189071021000	\$73.90	189111024000	\$73.90
187701007000	\$73.90	189071022000	\$73.90	189111033000	\$43.30
187701009000	\$73.90	189071023000	\$73.90	189121001000	\$17.06
187701010000	\$73.90	189071024000	\$73.90	189121004000	\$147.82
187701011000	\$73.90	189081001000	\$73.90	189121005000	\$73.90
187701012000	\$73.90	189081002000	\$73.90	189121006000	\$73.90
189011023000	\$147.82	189081003000	\$73.90	189131002000	\$73.90
189011025000	\$73.90	189081004000	\$73.90	189131003000	\$73.90
189011029000	\$73.90	189082001000	\$73.90	189131004000	\$73.90
189011037000	\$73.90	189082002000	\$73.90	189131006000	\$73.90
189011042000	\$73.90	189082003000	\$73.90	189131007000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
189131009000	\$73.90	189181007000	\$73.90	189221035000	\$30.74
189131010000	\$73.90	189181008000	\$73.90	189221037000	\$107.24
189131011000	\$73.90	189181010000	\$73.90	189221038000	\$162.30
189131012000	\$73.90	189181012000	\$73.90	189221040000	\$15.58
189131013000	\$73.90	189181013000	\$73.90	189221041000	\$9.68
189141002000	\$73.90	189181016000	\$73.90	189221042000	\$5.24
189141003000	\$73.90	189181017000	\$73.90	189221043000	\$34.22
189141004000	\$73.90	189191001000	\$73.90	189221045000	\$30.44
189141005000	\$73.90	189191002000	\$73.90	189221047000	\$6.86
189141008000	\$73.90	189191003000	\$73.90	189221048000	\$24.74
189141009000	\$73.90	189191004000	\$73.90	189221050000	\$19.58
189141010000	\$73.90	189191005000	\$73.90	189222001000	\$73.90
189141011000	\$73.90	189191008000	\$73.90	189222002000	\$73.90
189141016000	\$73.90	189191017000	\$73.90	189222003000	\$73.90
189141017000	\$73.90	189191019000	\$73.90	189222004000	\$73.90
189151001000	\$23.42	189191020000	\$73.90	189222005000	\$73.90
189151002000	\$73.90	189201001000	\$73.90	189222006000	\$73.90
189151006000	\$73.90	189201006000	\$73.90	189222007000	\$73.90
189151009000	\$73.90	189201007000	\$60.90	189222008000	\$73.90
189151010000	\$73.90	189201008000	\$73.90	189222009000	\$73.90
189151011000	\$73.90	189201013000	\$73.90	189222010000	\$73.90
189151015000	\$73.90	189201015000	\$73.90	189222011000	\$73.90
189151016000	\$73.90	189201016000	\$73.90	189222012000	\$73.90
189151019000	\$73.90	189201018000	\$110.78	189222013000	\$73.90
189151021000	\$73.90	189211002000	\$73.90	189222017000	\$20.84
189151022000	\$73.90	189211007000	\$73.90	189222019000	\$10.12
189161003000	\$73.90	189211010000	\$73.90	189222020000	\$33.24
189161006000	\$73.90	189211011000	\$73.90	189231001000	\$73.90
189161007000	\$73.90	189211012000	\$73.90	189231002000	\$73.90
189161008000	\$73.90	189211013000	\$73.90	189231003000	\$73.90
189161009000	\$73.90	189211014000	\$73.90	189231004000	\$73.90
189161013000	\$73.90	189211015000	\$73.90	189231006000	\$73.90
189161014000	\$73.90	189221004000	\$36.94	189231011000	\$73.90
189161015000	\$73.90	189221005000	\$10.04	189231012000	\$73.90
189161016000	\$73.90	189221009000	\$40.72	189231015000	\$73.90
189171004000	\$73.90	189221010000	\$59.48	189231016000	\$73.90
189171005000	\$73.90	189221011000	\$73.90	189231017000	\$73.90
189171007000	\$73.90	189221012000	\$184.76	189231018000	\$73.90
189171008000	\$73.90	189221013000	\$73.90	189232003000	\$73.90
189171009000	\$73.90	189221014000	\$73.90	189232004000	\$73.90
189171012000	\$73.90	189221015000	\$73.90	189232005000	\$73.90
189171013000	\$73.90	189221016000	\$591.28	189232006000	\$73.90
189171015000	\$73.90	189221017000	\$12.78	189232008000	\$73.90
189181002000	\$73.90	189221019000	\$40.86	189232009000	\$73.90
189181003000	\$73.90	189221020000	\$19.06	189232010000	\$73.90
189181004000	\$73.90	189221023000	\$29.62	189232011000	\$73.90
189181005000	\$73.90	189221031000	\$91.26	189232014000	\$73.90
189181006000	\$73.90	189221034000	\$71.24	189232015000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
189232016000	\$73.90	189251021000	\$73.90	189272006000	\$73.90
189232017000	\$73.90	189252002000	\$73.90	189272007000	\$73.90
189232018000	\$73.90	189252007000	\$73.90	189272009000	\$73.90
189241003000	\$73.90	189252008000	\$73.90	189272010000	\$73.90
189241005000	\$73.90	189252009000	\$73.90	189272013000	\$73.90
189241006000	\$73.90	189252010000	\$73.90	189272014000	\$73.90
189241007000	\$73.90	189252016000	\$73.90	189281001000	\$73.90
189241009000	\$73.90	189252017000	\$73.90	189281003000	\$73.90
189241012000	\$73.90	189252018000	\$73.90	189291005000	\$53.06
189241014000	\$73.90	189252019000	\$73.90	189291006000	\$76.20
189241015000	\$73.90	189252020000	\$73.90	189291007000	\$55.42
189241016000	\$73.90	189252021000	\$73.90	189291008000	\$55.42
189241017000	\$73.90	189252022000	\$73.90	189291009000	\$55.42
189241018000	\$73.90	189252023000	\$73.90	189291010000	\$55.42
189241019000	\$73.90	189252024000	\$73.90	189291011000	\$55.42
189241020000	\$73.90	189252025000	\$73.90	189291012000	\$55.42
189241021000	\$73.90	189252026000	\$73.90	189291013000	\$55.42
189241022000	\$73.90	189252027000	\$73.90	189291014000	\$55.42
189242001000	\$73.90	189261003000	\$73.90	189291015000	\$55.42
189242003000	\$73.90	189261004000	\$73.90	189291016000	\$55.42
189242004000	\$73.90	189261005000	\$73.90	189291017000	\$55.42
189242005000	\$73.90	189261011000	\$73.90	189291018000	\$55.42
189242006000	\$73.90	189261020000	\$73.90	189291019000	\$55.42
189242007000	\$147.82	189261024000	\$33.84	189291020000	\$55.42
189242008000	\$73.90	189261025000	\$26.90	189291021000	\$55.42
189242009000	\$73.90	189261030000	\$24.02	189291022000	\$55.42
189242010000	\$73.90	189261031000	\$26.90	189291023000	\$55.42
189242011000	\$73.90	189261032000	\$11.52	189291024000	\$55.42
189242012000	\$73.90	189261034000	\$15.06	189291025000	\$55.42
189242015000	\$73.90	189261035000	\$10.26	189291026000	\$55.42
189242016000	\$73.90	189261039000	\$73.90	189291027000	\$55.42
189242017000	\$73.90	189271001000	\$73.90	189291028000	\$55.42
189242018000	\$73.90	189271004000	\$73.90	189291029000	\$55.42
189242019000	\$73.90	189271005000	\$73.90	189291030000	\$55.42
189242020000	\$147.82	189271006000	\$73.90	189291031000	\$55.42
189242021000	\$73.90	189271007000	\$73.90	189291032000	\$55.42
189242023000	\$73.90	189271008000	\$73.90	189291033000	\$55.42
189251002000	\$73.90	189271009000	\$73.90	189291034000	\$55.42
189251003000	\$73.90	189271010000	\$73.90	189291035000	\$55.42
189251005000	\$73.90	189271011000	\$73.90	189291036000	\$55.42
189251007000	\$73.90	189271013000	\$73.90	189291037000	\$55.42
189251008000	\$73.90	189271014000	\$73.90	189291038000	\$55.42
189251011000	\$73.90	189271015000	\$73.90	189291039000	\$55.42
189251015000	\$73.90	189271016000	\$73.90	189291040000	\$55.42
189251016000	\$73.90	189272002000	\$73.90	189291041000	\$55.42
189251018000	\$73.90	189272003000	\$73.90	189291042000	\$55.42
189251019000	\$73.90	189272004000	\$73.90	189291043000	\$55.42
189251020000	\$73.90	189272005000	\$147.82	189291044000	\$55.42

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
189301003000	\$73.90	189332004000	\$73.90	189353009000	\$73.90
189301005000	\$73.90	189332005000	\$73.90	189353010000	\$73.90
189301006000	\$73.90	189332007000	\$73.90	189353011000	\$73.90
189311002000	\$73.90	189332008000	\$73.90	189353012000	\$73.90
189311003000	\$73.90	189333002000	\$73.90	189353014000	\$73.90
189311004000	\$73.90	189333003000	\$73.90	189353016000	\$73.90
189311005000	\$73.90	189334001000	\$73.90	189353017000	\$73.90
189311006000	\$73.90	189341001000	\$73.90	189361003000	\$73.90
189311007000	\$73.90	189341003000	\$73.90	189361004000	\$73.90
189311008000	\$73.90	189341006000	\$73.90	189361005000	\$73.90
189311009000	\$73.90	189341007000	\$73.90	189361006000	\$73.90
189311010000	\$73.90	189341008000	\$73.90	189361007000	\$73.90
189311011000	\$73.90	189341009000	\$73.90	189361008000	\$73.90
189311012000	\$73.90	189341010000	\$73.90	189362001000	\$73.90
189311013000	\$73.90	189341011000	\$73.90	189362002000	\$73.90
189311019000	\$73.90	189341012000	\$73.90	189363001000	\$73.90
189311021000	\$73.90	189341013000	\$73.90	189363003000	\$73.90
189311026000	\$73.90	189341015000	\$73.90	189363006000	\$73.90
189311027000	\$73.90	189342004000	\$73.90	189363007000	\$73.90
189311028000	\$73.90	189342005000	\$73.90	189363008000	\$73.90
189311031000	\$73.90	189342006000	\$147.82	189363009000	\$73.90
189311032000	\$73.90	189342007000	\$73.90	189363010000	\$73.90
189321005000	\$73.90	189342009000	\$73.90	189363011000	\$73.90
189321010000	\$73.90	189343001000	\$73.90	189363014000	\$73.90
189321011000	\$73.90	189343002000	\$73.90	189363016000	\$73.90
189331001000	\$73.90	189343004000	\$73.90	189363017000	\$73.90
189331004000	\$73.90	189343005000	\$73.90	189363018000	\$73.90
189331005000	\$73.90	189343006000	\$73.90	189364001000	\$73.90
189331009000	\$73.90	189343008000	\$73.90	189364002000	\$73.90
189331010000	\$73.90	189343009000	\$73.90	189364003000	\$73.90
189331011000	\$31.92	189343010000	\$73.90	189364004000	\$73.90
189331013000	\$73.90	189351001000	\$73.90	189364005000	\$73.90
189331014000	\$73.90	189351005000	\$73.90	189371003000	\$73.90
189331015000	\$73.90	189351006000	\$73.90	189371005000	\$73.90
189331016000	\$73.90	189351007000	\$73.90	189371006000	\$147.82
189331017000	\$73.90	189351008000	\$73.90	189371011000	\$73.90
189331018000	\$73.90	189351009000	\$73.90	189371012000	\$73.90
189331019000	\$73.90	189352001000	\$73.90	189371013000	\$73.90
189331020000	\$73.90	189352002000	\$73.90	189371014000	\$73.90
189331024000	\$73.90	189352003000	\$73.90	189371015000	\$73.90
189331025000	\$73.90	189352004000	\$73.90	189371016000	\$73.90
189331026000	\$73.90	189352005000	\$73.90	189371018000	\$73.90
189331027000	\$73.90	189352008000	\$73.90	189371020000	\$73.90
189331028000	\$73.90	189352011000	\$73.90	189371021000	\$73.90
189331029000	\$73.90	189352012000	\$73.90	189371022000	\$73.90
189332001000	\$73.90	189353001000	\$73.90	189371024000	\$73.90
189332002000	\$73.90	189353002000	\$73.90	189372001000	\$73.90
189332003000	\$73.90	189353008000	\$73.90	189372002000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
189372008000	\$73.90	189433024000	\$73.90	189453011000	\$73.90
189372009000	\$73.90	189441001000	\$73.90	189453012000	\$73.90
189372010000	\$73.90	189441002000	\$73.90	189461001000	\$73.90
189372011000	\$73.90	189441003000	\$73.90	189461002000	\$73.90
189381002000	\$73.90	189441006000	\$73.90	189461003000	\$73.90
189381003000	\$73.90	189441009000	\$73.90	189461004000	\$73.90
189381005000	\$73.90	189441013000	\$73.90	189461005000	\$73.90
189381008000	\$73.90	189441014000	\$73.90	189461006000	\$73.90
189381011000	\$73.90	189441015000	\$73.90	189461007000	\$73.90
189381013000	\$73.90	189441016000	\$73.90	189462001000	\$73.90
189391007000	\$73.90	189441017000	\$73.90	189462004000	\$73.90
189391008000	\$73.90	189441019000	\$73.90	189462005000	\$73.90
189391010000	\$73.90	189441021000	\$73.90	189462006000	\$73.90
189391013000	\$73.90	189441022000	\$73.90	189462008000	\$73.90
189391014000	\$73.90	189442001000	\$73.90	189462009000	\$73.90
189391015000	\$73.90	189442002000	\$73.90	189462010000	\$73.90
189391017000	\$73.90	189442003000	\$73.90	189462011000	\$73.90
189391019000	\$73.90	189442004000	\$73.90	189463001000	\$73.90
189391020000	\$73.90	189442005000	\$73.90	189463004000	\$73.90
189401002000	\$73.90	189442006000	\$73.90	189463005000	\$73.90
189401007000	\$73.90	189442007000	\$73.90	189463008000	\$73.90
189401008000	\$73.90	189442008000	\$73.90	189463010000	\$73.90
189401009000	\$73.90	189442009000	\$73.90	189463011000	\$73.90
189401010000	\$73.90	189451002000	\$73.90	189463012000	\$73.90
189411003000	\$147.82	189451003000	\$73.90	189463013000	\$73.90
189421002000	\$73.90	189451004000	\$73.90	189463014000	\$73.90
189421011000	\$73.90	189451006000	\$73.90	189463015000	\$73.90
189421012000	\$73.90	189451007000	\$73.90	189463016000	\$73.90
189421013000	\$73.90	189451008000	\$73.90	189463017000	\$73.90
189421014000	\$73.90	189451009000	\$73.90	189463018000	\$73.90
189431004000	\$73.90	189451012000	\$73.90	189463019000	\$73.90
189431005000	\$73.90	189452001000	\$73.90	189463022000	\$73.90
189431006000	\$73.90	189452002000	\$73.90	189463023000	\$73.90
189431007000	\$73.90	189452003000	\$73.90	189463025000	\$73.90
189432001000	\$73.90	189452005000	\$73.90	189464001000	\$73.90
189432003000	\$73.90	189452006000	\$73.90	189464002000	\$73.90
189432004000	\$73.90	189452007000	\$73.90	189464003000	\$73.90
189432005000	\$73.90	189452008000	\$73.90	189464004000	\$73.90
189432006000	\$73.90	189452009000	\$73.90	189464005000	\$73.90
189433001000	\$73.90	189452011000	\$73.90	189464007000	\$73.90
189433002000	\$73.90	189453001000	\$73.90	189464008000	\$73.90
189433003000	\$73.90	189453002000	\$73.90	189464009000	\$73.90
189433007000	\$73.90	189453004000	\$73.90	189464010000	\$73.90
189433009000	\$73.90	189453005000	\$73.90	189464011000	\$73.90
189433010000	\$73.90	189453007000	\$73.90	189464012000	\$73.90
189433021000	\$73.90	189453008000	\$73.90	189464013000	\$73.90
189433022000	\$73.90	189453009000	\$73.90	189471001000	\$73.90
189433023000	\$73.90	189453010000	\$73.90	189471004000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
189471005000	\$73.90	189491007000	\$73.90	189531004000	\$73.90
189471006000	\$73.90	189491009000	\$73.90	189532003000	\$73.90
189471007000	\$73.90	189501003000	\$73.90	189532004000	\$73.90
189472001000	\$73.90	189501006000	\$73.90	189532005000	\$73.90
189472002000	\$73.90	189501007000	\$73.90	189532006000	\$73.90
189472007000	\$73.90	189501008000	\$73.90	189532007000	\$73.90
189472008000	\$73.90	189501009000	\$73.90	189532010000	\$73.90
189472009000	\$73.90	189501013000	\$73.90	189532011000	\$73.90
189472010000	\$73.90	189501016000	\$73.90	189532013000	\$73.90
189472011000	\$73.90	189501017000	\$73.90	189532015000	\$73.90
189473001000	\$73.90	189501020000	\$73.90	189532016000	\$73.90
189473002000	\$73.90	189502001000	\$73.90	189532017000	\$73.90
189473004000	\$73.90	189502006000	\$73.90	189532018000	\$73.90
189473006000	\$73.90	189502007000	\$73.90	189541002000	\$73.90
189473008000	\$73.90	189502009000	\$73.90	189541018000	\$184.76
189473012000	\$73.90	189502010000	\$73.90	189541024000	\$73.90
189473013000	\$73.90	189502011000	\$73.90	189541025000	\$73.90
189473014000	\$73.90	189502012000	\$73.90	189541026000	\$73.90
189473015000	\$73.90	189502013000	\$73.90	189541027000	\$73.90
189473016000	\$73.90	189511003000	\$73.90	189542008000	\$184.76
189473017000	\$73.90	189511004000	\$73.90	189542009000	\$73.90
189474001000	\$73.90	189511006000	\$73.90	189542010000	\$73.90
189474003000	\$73.90	189511007000	\$73.90	189542011000	\$73.90
189481002000	\$73.90	189511008000	\$73.90	189542012000	\$73.90
189481003000	\$73.90	189511009000	\$73.90	189542014000	\$73.90
189481004000	\$73.90	189511011000	\$73.90	189543001000	\$55.42
189481005000	\$73.90	189511013000	\$73.90	189543002000	\$55.42
189481006000	\$73.90	189511014000	\$73.90	189543003000	\$55.42
189481007000	\$73.90	189511015000	\$73.90	189543004000	\$55.42
189481010000	\$73.90	189512004000	\$73.90	189543005000	\$55.42
189481011000	\$73.90	189512007000	\$73.90	189543006000	\$55.42
189481012000	\$73.90	189512008000	\$73.90	189543007000	\$55.42
189481013000	\$73.90	189512009000	\$73.90	189543008000	\$55.42
189482005000	\$73.90	189513002000	\$73.90	189543009000	\$55.42
189482006000	\$73.90	189513008000	\$73.90	189543010000	\$55.42
189482007000	\$73.90	189513009000	\$73.90	189543011000	\$55.42
189482013000	\$73.90	189513010000	\$73.90	189543012000	\$55.42
189482014000	\$73.90	189513012000	\$73.90	189543013000	\$55.42
189482015000	\$73.90	189521004000	\$73.90	189543014000	\$55.42
189482016000	\$73.90	189521005000	\$73.90	189543015000	\$55.42
189482017000	\$73.90	189521008000	\$73.90	189543016000	\$55.42
189482018000	\$73.90	189521010000	\$73.90	189543017000	\$55.42
189482019000	\$73.90	189521011000	\$73.90	189543018000	\$55.42
189482020000	\$73.90	189521012000	\$73.90	189551005000	\$73.90
189483001000	\$73.90	189521013000	\$73.90	189551006000	\$73.90
189483002000	\$73.90	189521014000	\$73.90	189561001000	\$73.90
189491001000	\$147.82	189531002000	\$73.90	189561002000	\$73.90
189491005000	\$73.90	189531003000	\$73.90	189561003000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
189561004000	\$73.90	197021005000	\$73.90	197091038000	\$73.90
189561005000	\$73.90	197021006000	\$73.90	197091039000	\$73.90
189561006000	\$73.90	197031004000	\$73.90	197091040000	\$73.90
189561007000	\$73.90	197031006000	\$73.90	197091041000	\$73.90
189561008000	\$73.90	197031008000	\$73.90	197091042000	\$73.90
189561009000	\$73.90	197041005000	\$73.90	197091043000	\$73.90
189561010000	\$73.90	197041015000	\$73.90	197091044000	\$73.90
189561011000	\$73.90	197041016000	\$73.90	197091045000	\$73.90
189561012000	\$73.90	197041020000	\$73.90	197091046000	\$73.90
189561013000	\$73.90	197041025000	\$73.90	197091047000	\$73.90
189561014000	\$73.90	197041027000	\$73.90	197101006000	\$73.90
189561017000	\$73.90	197041028000	\$73.90	197101009000	\$73.90
189561018000	\$73.90	197041030000	\$73.90	197101011000	\$73.90
189561019000	\$73.90	197041046000	\$73.90	197101012000	\$73.90
189561020000	\$73.90	197041050000	\$73.90	197101014000	\$73.90
189561021000	\$73.90	197041051000	\$73.90	197101015000	\$73.90
189561022000	\$73.90	197041053000	\$73.90	197101016000	\$73.90
189561025000	\$73.90	197041054000	\$73.90	197101018000	\$73.90
189561027000	\$73.90	197041055000	\$73.90	197101019000	\$73.90
189561028000	\$73.90	197041056000	\$73.90	197111001000	\$73.90
189561030000	\$73.90	197041057000	\$147.82	197111003000	\$73.90
189561031000	\$73.90	197081002000	\$163.78	197111008000	\$73.90
189561033000	\$73.90	197081022000	\$73.90	197111009000	\$73.90
189561034000	\$73.90	197081025000	\$221.72	197112001000	\$147.82
189562001000	\$73.90	197081026000	\$73.90	197112002000	\$73.90
189562002000	\$73.90	197081030000	\$39.02	197121001000	\$73.90
189562003000	\$73.90	197082001000	\$73.90	197121002000	\$73.90
189562004000	\$73.90	197082002000	\$73.90	197122001000	\$73.90
189562005000	\$73.90	197091001000	\$73.90	197131001000	\$73.90
189562006000	\$73.90	197091002000	\$73.90	197131004000	\$73.90
189562007000	\$73.90	197091003000	\$73.90	197131005000	\$73.90
189562010000	\$73.90	197091004000	\$73.90	197131007000	\$73.90
189562013000	\$147.82	197091006000	\$73.90	197131010000	\$73.90
189562014000	\$73.90	197091008000	\$73.90	197132001000	\$73.90
189562015000	\$110.86	197091012000	\$73.90	197132005000	\$73.90
189562016000	\$73.90	197091013000	\$73.90	197141001000	\$73.90
197011001000	\$73.90	197091015000	\$73.90	197141002000	\$73.90
197011002000	\$73.90	197091018000	\$73.90	197141003000	\$73.90
197011004000	\$73.90	197091019000	\$73.90	197142003000	\$73.90
197011005000	\$147.82	197091020000	\$73.90	197142006000	\$73.90
197011006000	\$73.90	197091021000	\$73.90	197142007000	\$73.90
197011007000	\$73.90	197091022000	\$147.82	197142008000	\$73.90
197011009000	\$73.90	197091026000	\$73.90	197151005000	\$73.90
197011012000	\$73.90	197091027000	\$73.90	197151006000	\$73.90
197011013000	\$73.90	197091032000	\$73.90	197151007000	\$73.90
197011015000	\$73.90	197091033000	\$73.90	197151008000	\$73.90
197011019000	\$73.90	197091036000	\$73.90	197151009000	\$73.90
197021002000	\$73.90	197091037000	\$73.90	197151010000	\$73.90

**Carmel Valley Park Recreation District  
Fiscal Year 2026-27  
Assessment Roll**

<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Fiscal Year 2026-27 Assessment</b>
197151011000	\$73.90	197191001000	\$73.90		
197151012000	\$73.90	197191002000	\$73.90		
197151013000	\$73.90	197191003000	\$73.90		
197151014000	\$73.90	197191004000	\$73.90		
197151015000	\$73.90	197191005000	\$73.90		
197171002000	\$73.90	197191006000	\$73.90		
197172001000	\$73.90	197191007000	\$73.90		
197172002000	\$147.82	197191008000	\$73.90		
197172003000	\$73.90	197191009000	\$73.90		
197173004000	\$73.90	197191010000	\$73.90		
197173005000	\$73.90	197191011000	\$73.90		
197173009000	\$73.90	197191012000	\$73.90		
197173010000	\$73.90	197191013000	\$73.90		
197174001000	\$73.90	197191014000	\$73.90		
197174002000	\$73.90	197191015000	\$73.90		
197174003000	\$73.90	197191018000	\$73.90		
197174004000	\$73.90	197191019000	\$73.90		
197174005000	\$73.90	197191020000	\$73.90		
197174006000	\$73.90	197191021000	\$73.90		
197174007000	\$73.90	197191022000	\$73.90		
197174008000	\$73.90	197191023000	\$73.90		
197175004000	\$73.90	197261001000	\$73.90		
197175005000	\$73.90	417032003000	\$73.90		
197175006000	\$73.90	417032004000	\$73.90		
197175007000	\$73.90	417032006000	\$73.90		
197175008000	\$73.90	417032007000	\$73.90		
197181001000	\$73.90	417032008000	\$73.90		
197181002000	\$73.90	417032010000	\$73.90		
197181003000	\$73.90	417032011000	\$73.90		
197181004000	\$73.90	417032012000	\$73.90		
197181005000	\$73.90	417032013000	\$73.90		
197181006000	\$73.90	417032014000	\$73.90		
197181007000	\$73.90	417032015000	\$73.90		
197181008000	\$73.90	417032016000	\$73.90		
197181009000	\$73.90	417032017000	\$73.90		
197181010000	\$73.90	417032018000	\$73.90		
197181011000	\$73.90	417032019000	\$73.90		
197181012000	\$73.90	417032020000	\$73.90		
197181013000	\$73.90	417032021000	\$73.90		
197181014000	\$73.90	417032023000	\$73.90		
197181015000	\$73.90	<b>Total</b>	<b>\$145,461.30</b>		
197181016000	\$73.90				
197181017000	\$73.90				
197181018000	\$73.90				
197181019000	\$73.90				
197181020000	\$73.90				
197181021000	\$73.90				
197181022000	\$73.90				