SALT LAKE CITY COUNCIL MEMORANDUM

ATE: June 1, 2007

TO: City Council Members

FROM: Jan Aramaki

SUBJECT: Annual Assessment for Special Lighting District No. L01

COUNCIL DIST.: 4, 5, & 6

CC: Cindy Gust-Jenson, Lyn Creswell, Louis Zunguze, Sam Guevara, Rick

Graham, Dan Mulé, Boyd Ferguson, Tim Harpst, Michael Barry, Garth Limburg, Karen Carruthers, Susan Finlayson, and Gary Mumford

D

FILE LOCATIONS: Community Development/Special Lighting District L01/SID

REQUESTED ACTION:

The Administration requests that the City Council adopt an ordinance to approve the annual assessment on the properties incorporated within Lighting District L01. This action will renew the annual assessment levied upon each parcel of property described in the assessment list for the purpose of operation, maintenance, and electrical energy costs of street lights within the District.

The Office of the City Engineer has determined that the total estimated annual costs for street lights in Lighting District No. L01 will be \$103,721. The City's portion is \$25,930 leaving an assessment of \$77,791 upon the 421 property owners in the lighting district. The Administration has provided the City Council a map illustrating the extensions within the district and a spreadsheet showing the costs and the number of properties within each extension. Assessments shall be payable on July 30, 2007.

The Administration reported that there is a provision for maintenance and power increases within the calculated original formula Notice of Intention back in 1996; therefore a public hearing is not required.

Within 15 days from the effective date, a property owner assessed within the District has an option to file a written appeal with City Engineering. First, the City Engineer's Office will attempt to resolve the appeal. However, if the appeal's resolution involves an adjustment in the assessment amount, the City shall convene a Board of Equalization and Review to consider the appeal, and the City shall report to the property owner regarding the Board of Equalization and Review's determination within five days.

1

BACKGROUND:

Salt Lake City currently provides four lighting program options for City lighting; however, a study of the City's street lighting program has been conducted and will be presented to the Council in the near future. At this time, the current lighting programs are as follows:

- 1. Traffic Safety Lighting is the standard base level of lighting provided on local streets for pedestrian and traffic safety at intersections as well as mid-block lighting (approximate spacing of 300 feet) at property owners' option. Mid-block lighting is an option as long as a majority of the property owners within 150 feet of the light location request are in support and a light is lacking within the 300 foot spacing. Lights typically consist of either standard corbra head lighting fixtures on wooden poles or a decorative light and pole with underground wiring. 100 percent of lighting costs (purchase cost, installation, maintenance, and operation cost) are paid by the City out of the General Fund.
- 2. Continuous street lighting along collector and arterial streets (that handle higher levels of traffic volume, speed limits, and pedestrians) receive a brighter level of lighting and more uniform dispersion of lighting which consists of 6-8 lights per block face. Lights typically consist of either cobra head lights on wooden poles or decorative fixtures and poles. 100 percent of lighting costs (purchase cost, installation, maintenance, and operation cost) are paid by the City out of the General Fund. However, when new developments fronting on major streets need new or replacement continuous lighting, they are required to cover the costs.
- 3. Private lighting has provided residential neighborhoods for the last eight years the option to purchase and install privately owned, decorative lights in the park strip public right of way. There are 1,900 property owners who have lights wired directly to the electric service of their homes. Each resident who owns a light is responsible to maintain and operate the light and is required to sign a revocable permit recorded with the property. Neighborhood groups have the option to identify the style of light pole and fixture they desire.
 - Individual property owners pay for the costs to purchase, install, maintain, and operate the lights; however, the residents have the option to apply and participate in the City's Matching Grant Program which pays up to 50 percent of the capital cost to purchase and install the poles, lights, and underground wiring.
- 4. When property owners within a specific neighborhood desire special or more lighting than the City's standard level of lighting and are willing to be assessed for the additional costs of the lighting, they may petition the City for the creation of a special assessment street lighting district. Creating this kind of a district is a legal process whereby property owners can arrange for funding of a public improvement that will benefit their properties. Special assessment districts are formed by ordinance upon agreement of a majority of the area property owners.

Street lighting districts require the abutting property owners to pay 100% of the capital costs of the lighting and 75% of the ongoing operating and maintenance cost of the lights. The City pays the remaining 25% as the equivalent of lighting that would be provided by the City. The property owners' costs are levied and billed annually in the form of special assessments.

There are 42 existing street lighting extensions (neighborhoods) within three super districts to simplify the annual assessment process. These extensions were combined into the three super districts based on assessment due dates, not on geographical location. On an annual basis, each district is renewed by assessment ordinance.

SAUT' LAKE; GITY CORPORATION

DEPT. OF COMMUNITY DEVELOPMENT OFFICE OF THE DIRECTOR

ROSS C. "ROCKY" ANDERSON MAYOR

May 22, 2007

DIRECTOR BRENT B. WILDE DEPUTY DIRECTOR

A. LOUIS ZUNGUZE

CITY COUNCIL FRANSMIT

TO:

Lyn Creswell, Chief Administrative Office

FROM:

Louis Zunguze, Community Development Director

RE:

An ordinance, authorizing the Mayor to approve the annual assessment for

Special Lighting District LO1

STAFF CONTACT:

Tim Harpst, Transportation Director, at 535-6630 or

tim.harpst@slcgov.com

Michael Barry, Transportation Engineer, at 535-7147 or

michael.barry@slcgov.com

DOCUMENT TYPE:

Ordinance

BUDGET IMPACT:

Funds for the City's share of this assessment are included in the

City's non-departmental operating budget. The City's share is

\$25,930.33.

DISCUSSION:

Issue Origin: This is a request authorizing the Mayor to approve the annual assessment ordinance for Special Lighting District LO1. This ordinance sets the rate for this District. The ordinance is included as Attachment 3. The Calendar of Events for the assessment is given in Attachment 1.

Analysis: The annual operating, maintenance and electrical energy costs for the District is estimated at \$103,721.32. The City pays 25% of the annual expenses (\$25,930.33) and the residents in the District pay the remaining 75% (\$77,790.99). The City's portion is included in the City's non-departmental operating budget.

The attached assessment LO1 authorizes the Mayor to approve the annual assessment for the Special Lighting District LO1 to be levied upon each parcel of property in the lighting district for the purpose of paying the operating, maintenance, and electrical energy costs of the District. There are 421 property owners in the lighting district, located throughout the City. The costs and the number of properties within each extension are shown in Attachment 2. A map of the extensions within the District is shown in Attachment 4.

Master Plan Considerations: The proposed ordinance is consistent with the City's Street Light Master Plan and Policy.

PUBLIC PROCESS:

Section 9 (page 5) of the proposed ordinance describes the process for filing an appeal to the assessment. The appeal shall be submitted in writing to the City Engineer within 15 days from the effective date. Upon receipt of the appeal, the City shall convene a Board of Equalization and Review to consider the appeal and, where appropriate, make adjustments to the assessment.

RELEVANT ORDINANCES:

None.

Attachment 1 Calendar for Street Lighting Special Improvement District LO1

LO1 2007

Calendar for Street Lighting Special Improvement Districts

<u>Date</u>	<u>Event</u>	
2-Apr-07	Preliminary tax rolls prepared.	
11-Apr-07	Assessment costs to City Treasurer for approval.	
13-Apr-07	District transferred from set-up to billing.	
17-Apr-07	Review of Assessment Ordinance from Ballard Spahr	
	to Treasurer and Engineering.	
8-May-07	Assessment and Council letter sent to Transportation	
	Department for approval.	
11-May-07	Assessment Ordinance and council letter returned	
	to Engineering for copies.	
22-May-07	Assessment Ordinance on City Council Agenda.	
5-Jun-07	Assessment Ordinance approved by City Council,	
	and to Recorder's Office for publication.	
18-Jun-07	Assessment Ordinance Published.	
29-Jun-07	Billings mailed to property owners.	

Attachment 2
Costs for Street Lighting
Special Improvement District LO1

LO1 - 2007

Salt Lake City Street Lighting Special Improvement District #1

EXTENSION	ABI	JTTERS	CITY		TO	TAL	Properties
13-07	\$	24,965.00	\$	8,321.67	\$	33,286.67	100
16-07	\$	5,850.00	\$	1,950.00	\$	7,800.00	104
17-07	\$	3,975.00	\$	1,325.00	\$	5,300.00	84
30-07	\$	3,300.00	\$	1,100.00	\$	4,400.00	52
49-07	\$	11,650.00	\$	3,883.33	\$	15,533.33	 22
61-07	\$	8,550.00	\$	2,850.00	\$	11,400.00	13
62-07	\$	2,336.00	\$	778.67	\$	3,114.67	11
63-07	\$	1,660.00	\$	553.33	\$	2,213.33	2
64-07	\$	7,500.00	\$	2,500.00	\$	10,000.00	23
65-07	\$	1,255.00	\$	418.33	\$	1,673.33	3
78-07	\$	6,749.99	\$	2,250.00	\$	8,999.99	7
TOTAL COSTS	\$	77,790.99	\$	25,930.33	\$	103,721.32	421

Attachment 3
Assessment Ordinance for Street Lighting
Special Improvement District LO1

A regular meeting of the City Council of Salt Lake City, Utah, was held on Tuesday, the 5th day of June, 2007, at the hour of 7:00 p.m., at the offices of the City Council at 451 South State Street, Salt Lake City, Utah, at which meeting there were present and answering roll call the following members who constituted a quorum:

Van Blair TurnerChairJill Remington LoveVice ChairNancy SaxtonCouncilmemberSøren Dahl SimonsenCouncilmemberK. Eric JergensenCouncilmemberCarlton ChristensenCouncilmemberDavid L. BuhlerCouncilmember

Also present:

Ross C. Anderson Mayor

Edwin P. Rutan, II City Attorney

Deputy City Recorder

Absent:

After the meeting had been duly called to order and after other matters not pertinent to this ordinance had been discussed, the Deputy City Recorder presented to the City Council a Certificate of Compliance With Open Meeting Law with respect to this 5th day of June, 2007 meeting, a copy of which is attached hereto as Exhibit A.

Thereupon the following proceedings, among others, were duly had and taken:

It was noted that Salt Lake City, Utah Lighting District No. 1, now known as L01 (the "District L01") was duly created, pursuant to notice and public hearing, on the 15th day of April, 1996. District L01 was created with notice to all property owners within District L01 that assessments are to be paid annually when assessed. Thereafter, in 1996, the City Council adopted an assessment ordinance (the "Original Assessment Ordinance") and additional assessment ordinances in 1996-2006. The 1998 assessment ordinance modified District L01 by adding an extension to District L01 which was previously part of another special improvement district.

Pursuant to the procedures established in the proceedings creating District LOI
and the Original Assessment Ordinance, the following assessment ordinance (the "2007
Assessment Ordinance") was then introduced in writing, was fully discussed, and
pursuant to motion duly made by Councilmember and seconded by
Councilmember, adopted by the following vote:
AYE:
NAY:

The 2007 Assessment Ordinance was then signed by the Chair, presented to and approved by the Mayor and recorded by the Deputy City Recorder in the official records of Salt Lake City, Utah. The 2007 Assessment Ordinance is as follows:

ORDINANCE NO. ___ of 2007

AN ORDINANCE (THE "2007 ASSESSMENT ORDINANCE") APPROVING THE ASSESSMENT LIST AND LEVYING AN ANNUAL ASSESSMENT UPON PROPERTY IN SALT LAKE CITY, UTAH LIGHTING DISTRICT NO. 1, KNOWN AS L01 ("DISTRICT L01"); ESTABLISHING THE EFFECTIVE DATE OF THE 2007 ASSESSMENT ORDINANCE; PROVIDING FOR A PROCEDURE TO CONTEST AN ASSESSMENT; AND RELATED MATTERS.

BE IT ORDAINED BY THE CITY COUNCIL (THE "COUNCIL") OF SALT LAKE CITY (THE "CITY"), UTAH:

Section 1. <u>Determination of Costs</u>. The estimated operation and maintenance costs of District L01 to provide for street lighting within District L01 have been determined.

Section 2. Approval of Assessment List; Findings. The Council confirms and adopts the assessment list, a copy of which is attached hereto as Exhibit B and incorporated herein by reference (the "Assessment List"). The Assessment List has been adjusted to comport with the previous year's operating experience for District L01 and it includes estimated operation and maintenance costs for the coming year. The Council has determined that the Assessment List is just and equitable; that each piece of property to be assessed within District L01 will be benefited in an amount not less than the assessment to be levied against said property; and that no piece of property listed in the assessment list will bear more than its proportionate share of the estimated operation and maintenance costs.

Section 3. <u>Levy of Assessments</u>. The Council hereby levies an assessment upon the real property identified in the Assessment List. The assessments levied upon each parcel of property therein described shall be in the amount set forth in the Assessment List as adjusted.

The assessments hereby levied are for the purpose of paying the estimated operation and maintenance costs of providing for the operation, maintenance and patrolling of incandescent, fluorescent, metal halide and sodium vapor lamps and the furnishing of electrical energy. It is hereby determined and established that the property being assessed will be specifically benefited to the full amount of the assessment hereby levied to cover said estimated operation and maintenance costs. The property benefited is all within the boundaries of District L01. Unless future modifications revise the purposes and plans of District L01, future assessments will continue to be levied annually for the reasonable useful life of the facilities to be maintained by the tax levy based upon applicable rates established by the energy contract with the City. Future non-energy operation and maintenance costs relating to the providing of lighting benefits will also be a factor in determining future rates. The City Treasurer is hereby authorized and directed to notify property owners of this assessment and to collect assessments in accordance with the provisions of this 2007 Assessment Ordinance for the purposes herein provided.

Section 4. Operation and Maintenance Costs; Amount of Total Assessments. As determined by the office of the City Engineer, the total estimated operation and maintenance costs for this fiscal year of District L01 is \$103,721.32, of which the City's portion is approximately \$25,930.33. The remainder of \$77,790.99 is to be paid from assessments levied upon property within District L01 as set forth in the Assessment List.

Section 5. Method, Rate, and Payment of Assessment. The total assessment for District L01 is levied in accordance with the method set out in the Notice of Intention pertaining to District L01 as adopted by the City Council on the 15th day of March, 1996. The applicable rate for each property was determined based on the operation and maintenance costs of providing street lighting services, together with other related factors, the totals of which are set out in the preceding Section. Future annual assessments may include adjustments to reflect changes in operation and maintenance costs and any balances or deficits resulting from the previous year's operations.

Assessments shall be payable on the 31st day of July, 2007 (the "Due Date"). Interest on assessments shall accrue only after passage of the Due Date set out in the Special Assessment Notice to be mailed by the Treasurer to property owners. The rate of interest accruing on any delinquent assessment shall be the rate allowed by Utah statute (the "Delinquent Rate"). The whole or any part of the assessment may be paid without interest on or prior to the Due Date. Future annual assessments may include adjustments to reflect changes in operation and maintenance costs and any balances or deficits resulting from the previous year's operations.

Section 6. <u>Default in Payment</u>. The assessment installment shall be delinquent if it remains unpaid after the Due Date. Any delinquency shall constitute a default of the payment of the assessment. If a default occurs in the payment of any installment when due, the City may file for recording a notice (the "Notice of Delinquency") with the Salt Lake County Recorder. The resulting recording fees for both the filing and the release shall be added to the assessment together with accrued interest due and owing. In addition, costs of collection as determined by the City Treasurer or required by law shall be charged and paid on all delinquent amounts.

If the delinquency continues, after the filing of the Notice of Delinquency, the City Treasurer may determine that additional enforcement action may be appropriate. Prior to commencement of such enforcement action, the City shall give an additional notice (the "Notice of Default"), in writing, of the default to the owner of the property in default. Notice of Default shall be effective upon deposit of the notice in the U.S. Mail, postage prepaid, and addressed to the owner as shown on the last equalized assessment rolls for the City or on the official ownership records of Salt Lake City. The Notice of Default may provide for a period of thirty (30) days in which the owner shall pay the assessment balance then due and owing together with accrued interest at the Delinquent Rate plus recording costs and other costs as determined by the City Treasurer. The Notice of Default may also declare that after the thirty (30) day period the City may bring suit for the total amount due plus costs of the enforcement action remedy, or the City may elect to commence foreclosure proceedings in the manner provided for actions to foreclose mortgage liens or trust deeds. In the event the City elects to foreclose using

trust deed procedures, the City Attorney shall designate a trust fund trustee for purposes of the enforcement action. If at the sale no person or entity shall bid and pay the City the amount due on the assessment plus interest and costs, the property shall be deemed sold to the City for these amounts. The City shall be permitted to bid at the sale.

The election by the City to use or not to use a Notice of Delinquency and a Notice of Default shall have no effect on the perfecting of the lien resulting from a delinquency in the payment of any assessment after publication of the applicable assessment ordinance. The remedies provided herein for the collection of assessments and the enforcement of liens shall be deemed and construed to be cumulative and the use of any one method or means of collection or enforcement shall not deprive the City of the use of any other method or means. The amounts of accrued interest and all costs of collection shall be added to the amount of the assessment up to the date of judgment or, in the case of foreclosure action, the date of the foreclosure sale.

Section 7. Remedy of Default. If prior to the final date payment may be legally made under a final sale or foreclosure of property to collect the delinquent assessment installments, the property owner pays the full amount of the unpaid assessment balance with interest at the Delinquent Rate, plus all approved or required costs. The owner will have the right to make payment in full and receive a release of the assessment lien.

Section 8. Lien of Assessment. An assessment levied by the 2007 Assessment Ordinance or any unpaid portion of an earlier assessment, any interest accruing and the costs of recording and collection shall constitute a lien against the property upon which the assessment is levied as of the 15th day of July, 2007, the effective date of the 2007 Assessment Ordinance (the "Effective Date"), or as of the effective date of any earlier applicable assessment ordinance. Unless the assessment becomes delinquent, no notice of lien may be recorded and no release of lien will be recorded at the time of payment. When a delinquency occurs, a notice of lien setting out the assessment balance due may be incorporated into a Notice of Delinquency which will be recorded. The assessment lien based on the 2007 Assessment Ordinance, or on a earlier assessment ordinance, if the delinquency predates the effective date of the 2007 Assessment Ordinance shall be superior to the lien of any trust deed, mortgage, mechanic's or materialman's lien or other encumbrance and shall be equal to and on a parity with the lien for general property taxes. The lien shall continue until the assessment and any interest, penalties and costs on it are paid, notwithstanding any sale of the property for or on account of a delinquent general property tax, special tax or other assessment or the issuance of a tax deed, an assignment of interest by the governing entity or a sheriff's certificate of sale or deed.

Section 9. <u>Appeal of Assessment</u>. An owner of property assessed within District L01 may, within fifteen (15) days from the Effective Date, file a written appeal with the City Engineer contesting the equity or justice of his/her assessment. Upon receipt of a written appeal, the City shall convene a Board of Equalization and Review to consider the appeal and, where appropriate, make adjustments to said assessment, provided however, that no adjustment may be made which would result in an increase in

said assessment. The City shall report to the property owner the determination of the Board of Equalization and Review within five (5) days after its recommendation is made. If an adjustment is recommended, the City Treasurer shall note said adjustment on the Assessment List attached hereto. If no adjustment is made, the property owner may take such additional legal action as provided in Section 10.

Section 10. <u>Contestability</u>. No assessment shall be declared void or set aside in whole or in part in consequence of any error or irregularity which does not go to the equity or justice of the assessment or proceeding. Any party who has not waived his or her objections to the assessment may commence a civil action against the City to enjoin the levy or collection of the assessment or to set aside and declare unlawful the 2007 Assessment Ordinance.

Such action must be commenced and summons must be served on the City not later than 30 days after the Due Date of the 2007 Assessment Ordinance. This action shall be the exclusive remedy of any aggrieved party. No court shall entertain any complaint which the party was authorized to make by statute but did not timely make or any complaint that does not go to the equity or justice of the assessment or proceeding.

After the expiration of the 30-day period provided in this section, the assessments levied in District L01 shall become incontestable as to all persons who have not commenced the action provided for in this section; and no suit to enjoin the levy, collection or enforcement of the assessments, or in any other manner attacking or questioning the legality of the assessments may be instituted in this state, and no court shall have authority to inquire into these matters.

- Section 11. <u>Notice to Property Owners</u>. The City Treasurer is hereby authorized and directed to give notice of assessment by mail to the property owners in District L01. Said notice shall, among other things, state the amount of the assessment and the date for payment. A copy of the form of notice of assessment is available for examination upon request at the office of the City Recorder.
- Section 12. <u>All Necessary Action Approved.</u> The officials of the City are hereby authorized and directed to take all action necessary and appropriate to effectuate the provisions of the 2007 Assessment Ordinance.
- Section 13. <u>Repeal of Conflicting Provisions</u>. All ordinances or parts thereof in conflict with the 2007 Assessment Ordinance are hereby repealed.
- Section 14. <u>Publication of Ordinance and Effective Date</u>. Immediately after its adoption, the 2007 Assessment Ordinance shall be signed by the Mayor and City Recorder and shall be recorded in the ordinance book kept for that purpose. The 2007 Assessment Ordinance shall be published once in the <u>Deseret Morning News</u>, a newspaper published and having general circulation in the City and shall take effect immediately upon its Effective Date.
- Section 15. <u>Notice of Assessment Interest</u>. The City Recorder is hereby authorized and directed to file a Notice of Assessment Interest with the Salt Lake County

Recorder within five days after the Due Date provided in Section 5. Such Notice shall (1) state that the City has an assessment interest in the assessment property, and (2) describe the property assessed by legal description and tax identification number

PASSED AND APPROVED by	the City Counc	cil of the City, this 5th day of June
	Ву:	
		Chair
T:		
Denuty City Recorder		
		Ву:

PRESENTATION TO THE MAYOR

The foregoing ordinance was presented to the Mayor for his approval disapproval on the day of, 2007.	Oī
Ву:	
Chair	
MAYOR'S APPROVAL OR DISAPPROVAL	
The foregoing ordinance is hereby approved this day of, 2007.	
Ross C Anderson Mayor	

	Deputy City Recorder
	Ву:
(SEAL)	
IN WITNESS WHE seal of Salt Lake City this 5	REOF, I have hereunto set my hand and affixed the corporat th day of June, 2007.
	hat the 2007 Assessment Ordinance levying the special by me in the official records of Salt Lake City on the 5th day
Recorder of Salt Lake City, true and correct copy of the City, Utah, at its meeting he	the duly appointed, qualified and acting Deputy Cit, Utah, do hereby certify that the above and foregoing is a ful e record of proceedings had by the City Council of Salt Lak eld on the 5th day of June, 2007, insofar as the same relates to Utah Lighting District No. L01 as the same appears of record
COUNTY OF SALT LAKI	,
	: ss.
STATE OF UTAH	

STATE OF UTAH)	AFFIDAVIT OF MAILING
	: ss.	NOTICE OF ASSESSMENT
COUNTY OF SALT LAKE	i)	
Lake City, Utah, do hereby mailed a Notice of Assessn	certify to each	cointed, qualified and acting City Treasurer of Salt that on the day of June, 2007, I caused to be ch property owner in Salt Lake City, Utah Lighting Mail, postage prepaid, at the last known address of
IN WITNESS WHE seal of Salt Lake City, Utah	•	have hereunto set my hand and affixed the corporate day of June, 2007.
(SEAL)		
		By:
		City Treasurer

PROOF OF PUBLICATION

Attached to this page is the Proof of Publication, indicating by the affidavit of the publisher that the said 2007 Assessment Ordinance levying the special assessments which was contained in the 2007 Assessment Ordinance adopted by the City Council on the 5th day of June, 2007, was published one time in the <u>Descret Morning News</u>.

EXHIBIT A

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I,, the undersigned Deputy City Recorder of Salt Lake City, Utah (the "City"), do hereby certify, according to the records of the City in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-6(2), Utah Code Annotated 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time and place of the 5th day of June, 2007, public meeting held by the City as follows:
(a) By causing a Notice, in the form attached hereto as Schedule A, to be posted at the City's offices at 451 South State Street, Salt Lake City, Utah, on 1st day of June, 2007, at least twenty-four (24) hours prior to the convening of the meeting, said Notice having continuously remained so posted and available for public inspection until the completion of the meeting; and
(b) By causing a copy of such Notice, in the form attached hereto as <u>Schedule A</u> , to be delivered to the <u>Deseret Morning News</u> on the 1st day of June, 2007, at least twenty-four (24) hours prior to the convening of the meeting.
IN WITNESS WHEREOF, I have hereunto subscribed my official signature this 5th day of June, 2007.
(SEAL)
By: Deputy City Recorder

SCHEDULE A

NOTICE OF MEETING

EXHIBIT B

ASSESSMENT LIST

(Available for review at the offices of the City Recorder and the City Engineer)

Attachment 4
Map for Street Lighting
Special Improvement District LO1

Parcel Map 2007 Annual Assessment Ordinance for Special Lighting District L01





349 SOUTH 200 EAST, SUITE 450

LAIRD

LAIRD

Salt Lake City, Utah

SOUTH TEMPLE

100 S

EGENT

65 EXCHANGE

NORTH TEMPLE

400 S

500 S

H

100 S

200

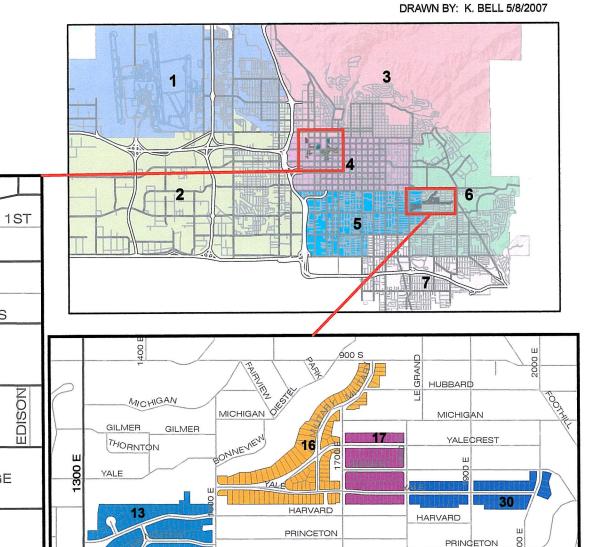
300 S

GRANDE

RIO

400 VN

GALE



LAIRD

1300 S

LAIRD