

Fiscal Year 2024-25

# ENGINEER'S REPORT

## County of Ventura

Oak View School  
Preservation and Maintenance District

Pursuant to the Landscaping and Lighting Act of  
1972 and Article XIID of the California Constitution

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## County of Ventura

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Table of Contents

**Introduction ..... 1**

    Overview ..... 1

    Assessment Process ..... 1

    Assessment Continuation..... 2

    Legislative Analysis ..... 3

    Plans & Specifications..... 5

**Estimate of Cost and Budget..... 7**

    Introduction..... 7

    Summary of District’s Improvement Plans..... 7

    Budget for Fiscal Year 2024-25..... 8

**Method of Apportionment ..... 10**

    Method of Apportionment..... 10

    Discussion of Benefit ..... 10

    Benefit Factors ..... 11

    Benefit Finding ..... 13

    General Versus Special Benefit ..... 13

    Calculating General Benefit..... 15

    Zones of Benefit ..... 19

    Method of Assessment..... 20

    Duration of Assessment ..... 25

**Assessment ..... 27**

**Assessment Diagram ..... 30**

**Assessment Roll ..... 32**

## List of Figures

Figure 1 – Estimate of Cost, FY 2024-25 .....	8
Figure 2 – Residential Density and Assessment Factors .....	22
Figure 3 – Commercial / Industrial Density and Assessment Factors.....	24
Figure 4 – Summary of Cost Estimate .....	27

## Introduction

### Overview

The Oak View School Preservation and Maintenance District (the “District”) currently provides park facilities and recreational programs for its service area of approximately 3,900 parcels. The District was the former Oak View Elementary School operated by the Ventura Unified School District for 50 years until the aging facility was closed and released for sale in 2000. Residents came together to save the Oak View School site as a future park and community center to serve the Ojai Valley. In late 2001, the County of Ventura joined the residents to work to acquire and improve the property on behalf of the Oak View community.

The cost of maintaining the Oak View School site exceeds \$400,000 per year. Prior to fiscal year 2002-03, the District had limited funds to acquire, improve and maintain the Oak View School site (the “Site”). The District’s assessment is the primary source of funding for site maintenance and reimbursement for the acquisition and improvement costs. Therefore, in absence of the local revenue source, the baseline level of park and recreation facilities in the District (the “Baseline Service”) would be a deteriorating level of maintenance and upkeep of the park and recreation facilities.

Due to the lack of adequate funding for the acquisition and maintenance of the site, in 2002 the District decided to ask property owners if they would support a special assessment for park maintenance and improvement. The Assessments fund the improvements listed below that are provided throughout the District, extending above and beyond the baseline level of service and the likely elimination of services that would have been projected for future years in the District, absent the Assessments.

### Assessment Process

In June and July 2002, the Board of Supervisors of the County of Ventura (the “Board”) conducted an assessment ballot proceeding pursuant to the requirements of Article XIIIID of the California Constitution (“The Taxpayer’s Right to Vote on Taxes Act”) and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Oak View District were provided with a notice and ballot for the proposed “Oak View School Preservation and Maintenance District.” A 45-day period was provided for balloting and a public hearing was conducted July 23, 2002. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). In fact, the final balloting result was 59.6% weighted support from ballots returned.

As a result, the Board gained the authority to approve the continuation of the assessments for fiscal year 2002-03 and future years. The authority granted by the ballot proceeding was for a maximum assessment rate of \$49 per single-family home, increased each subsequent year by the Los Angeles Area CPI (consumer price index) not to exceed 3% per annum. If the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%.

### Assessment Continuation

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, annual budget and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

This Engineer's Report ("Report") was prepared to establish the budget for acquisition, improvement and maintenance of the Oak View School site that would be funded by the proposed 2024-25 assessments, determine the benefits received from the assessments and the method of assessment apportionment to lots and parcels within the Oak View area. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

The Board preliminarily approved the Engineer's Report and the proposed assessments by resolution. A notice of public hearing will be published in a local paper at least 10 days prior to the date of the public hearing, which is currently scheduled for June 4, 2024.

The public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2024-25. If so confirmed and approved, the assessments would be submitted to the Ventura County Auditor-Controller for inclusion on the property tax rolls for fiscal year 2024-25.

## Legislative Analysis

### Proposition 218

The continued assessments are levied consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 governs the levy of assessments to fund the cost of providing services and improvements, as well as maintenance and operation expenses for public improvement which benefit the assessed property.

Proposition 218 prescribes a number of important requirements, including property-owner balloting for the imposition, increase and extension of assessments and the preparation of this Engineer's Report, and these requirements are satisfied by the process used to establish and continue the assessments.

### Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the District

This Engineer's Report has been re-evaluated in light of the SVTA vs. SCCOSA decision and updated to be consistent with the decision. There have been a number of clarifications made to the analysis, findings, and supporting text to ensure that this consistency is well communicated.



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**Dahms v. Downtown Pomona Property**

On June 8, 2009, the 4<sup>th</sup> Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

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**Bonander v. Town of Tiburon**

On December 31, 2009, the 1<sup>st</sup> District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

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**Beutz v. County of Riverside**

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

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**Golden Hill Neighborhood Association v. City of San Diego**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

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### **Compliance with Current Law**

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

### **Plans & Specifications**

The work and improvements (the "Improvements") proposed to be undertaken by County of Ventura's Oak View School Preservation and Maintenance District and the cost thereof, including any debt service on bonds, lease payments or other indebtedness issued for the work and improvements, paid from the continuation of the annual assessment provide special benefit to Assessor Parcels within the District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972 (the "Act"), the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to acquisition of the Oak View School site, improvement and maintenance of facilities and improvements, playing fields, playground equipment, hard court surfaces, buildings, facilities, irrigation and sprinkler systems, landscaping, turf facilities, as applicable, for property within the District owned, maintained or acquired by the County of Ventura. Plans and specifications for these improvements have been filed with the County of Ventura and are incorporated herein by reference.

As applied herein, "Installation" means the construction or reconstruction of recreational improvements, buildings and facilities, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities, public facilities and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the District plus Incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by the Site, which are on file with the County.

## Estimate of Cost and Budget

### Introduction

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a declining level of parks and recreation facilities due to a lack of funds for the District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final current level of Improvements, the pre-existing baseline level of service in 2002, and the enhanced level of Improvements funded by the proposed assessment.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

### Summary of District's Improvement Plans

The District budget provides funding for the initial purchase of the Oak View School Site, now known as the "Oak View Park and Resource Center," the potential demolition of antiquated facilities, the repair/rehabilitation and maintenance of existing buildings, and ADA improvements as necessary such that the site is viable for use by local nonprofits and community members. Additional expenses provided for in the budget include common area and landscape improvements as well as all associated fees and permits. The total estimated cost for the initial improvements and site acquisition was estimated to be between \$2.0 million and \$2.4 million.

The preliminary budget for fiscal year 2024-25 results in a net amount allocated to parcels within the District of \$242,286. The assessments will be continued in future years and may include an annual adjustment tied to the annual change in the Consumer Price Index for the Los Angeles Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 3%. These funds have been used to fund the acquisition of the Site, the maintenance of the grounds and facilities on the site and some improvements to the buildings and facilities.

## Budget for Fiscal Year 2024-25

The following budget lists the scope of work that would be funded by the District in Fiscal Year 2024-25.

**Figure 1 – Estimate of Cost, FY 2024-25**

<b>Oak View School Preservation and Maintenance District Fiscal Year 2024-25 Budget</b>			
Beginning Unrestricted Net Position, July 2023			\$270,034
Installation, Maintenance & Servicing Costs			
Acquisition and Improvement Expenses <sup>1</sup>			\$150,534
Maintenance and Servicing <sup>2</sup>			\$240,944
<b>Subtotal–Installation, Maintenance and Servicing</b>			<b>\$391,478</b>
Incidental Costs			
Collection and Administration			\$31,312
Allowance for Uncollectible Assessments			\$5,879
<b>Subtotal–Incidentals</b>			<b>\$37,191</b>
<b>Net Cost–Preservation and Maintenance District Budget</b>			<b>\$428,669</b>
<b>Total Benefits of Improvements</b>			<b>\$428,669</b>
Single-Family Equivalent Units (SFEs)			3,547
<b>Benefit Received per SFE Unit</b>			<b>\$121</b>
<b>Less:</b>			
Other Revenue (County Contribution) <sup>3</sup>			(\$98,190)
Beginning Unrestricted Position, July 2023			(\$270,034)
Contribution to/(from) Oak View District Fund			\$181,841
<b>Unrestricted Net Assets and Contributions to/(from) Other Revenue</b>			<b>(\$186,383)</b>
<b>Total Preservation and Maintenance District Budget <sup>4</sup></b>			<b>\$242,286</b>
<b>Budget Allocation to Property</b>			
	<b><u>SFE Units</u></b>	<b><u>Rate per SFE*</u></b>	<b><u>Budget</u></b>
Zone A	2,183.58	\$84.56	\$184,644
Zone B	1,121.50	\$42.28	\$47,417
Zone C	241.86	\$42.28	\$10,226
	<b>3,546.94</b>		<b>\$242,286</b>

\* All assessments are rounded down to the penny for inclusion on the tax bill. Therefore, the budget amount may slightly differ from the assessment rate.

Note to Estimate of Cost:

<sup>1</sup> The item, acquisition and improvement expenses will also be used for debt service on a commercial paper loan estimated to be \$50,000 annually.

<sup>2</sup> Funds available for the maintenance and operation of the Site. Any unused maintenance and operation proceeds could be deposited in the Oak View Fund or could be reallocated to Acquisition and Improvement Expenses.

<sup>3</sup> The general benefit contribution for the Assessment District was determined by the Assessment Engineer to be 11%. The County's contribution to the budget for maintenance and improvements exceeds the 11% required for general benefits.

<sup>4</sup> The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenses of the District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The fund amounts shown in this budget could be used for the acquisition and improvement costs or maintenance and operation costs for this fiscal year, or they could be reserved for future fiscal years. Any remaining balance in the installation, maintenance and servicing budget could either be placed in the fund or could be used to reduce future years' assessments.

## Method of Apportionment

### Method of Apportionment

This section of the Engineer's Report explains the benefits to be derived from the Improvements to the Oak View School Site, and the methodology used to apportion the total assessment to properties within the District.

The District consists of all Assessor Parcels within the boundaries of the Oak View Preservation and Maintenance District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the District or to the public at large. Special benefit is calculated for each parcel in the District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Improvement District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

### Discussion of Benefit

In summary, the assessments can only be continued based on the special benefit to property. Any and all general benefit, including benefit that is indirect or derivative, must be funded from another source. This special benefit is received by property over and above any general benefits from the District. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 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 benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

*“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”*

Since assessments are continued on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district’s property values).*

Finally, Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit (Art. XIID, sections 2(i) & 4(f).). The SVTA v. SCCOSA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

## Benefit Factors

The special benefits from the Improvements are summarized as listed below:

### Proximity to improved park and recreational facilities

Only the specific properties within close proximity to the Improvements are included in the District. Therefore, property in the District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the District do not share.



In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but, when combined with the unique proximity and access enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

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**Access to improved parks, open space and recreational areas**

Since the parcels in the District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the District.

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**Improved Views**

The District, by maintaining and improving the landscaping at its park and recreation facilities, provides improved views to properties within close proximity and access to the Improvements. Properties in the District receive this direct advantage because they enjoy unique proximity and access to views of the Improvements. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

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**Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.**

In large part because it is cost prohibitive to provide large open land areas on property in the District, the residential, commercial and other benefiting properties in the District do not have large outdoor areas and green spaces. The parks in the District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the “NPRA”), neighborhood parks in urban areas have a service-area radius of generally one-half mile and community parks have a service-area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements—and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the District enjoy the distinct and direct advantage of being close and proximate to one or often multiple parks within the District. The benefiting properties in the District therefore uniquely and specially benefit from the Improvements.

### **Benefit Finding**

In summary, real property located within the boundaries of the District distinctly and directly benefits from closer proximity, access and views of improved parks, recreation facilities, open space, landscaped corridors, greenbelts, trail systems and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the District, not other properties or the public at large. The public at large and other properties outside the District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

### **General Versus Special Benefit**

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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There is no widely accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

<b>General Benefit</b>	<b>=</b>	<b>Benefit to Real Property Outside the Assessment District</b>	<b>+</b>	<b>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</b>	<b>+</b>	<b>Benefit to the Public at Large</b>
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The *SVTA v. SCCOSA* decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the District or the public at large.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

### Calculating General Benefit

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

#### Benefit to Property Outside the District

Properties within the District receive almost all of the special benefits from the Improvements because properties in the District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the District and within the proximity radii for neighborhood parks in the District receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all on only one side of the Improvements and properties in the District enjoy the advantage of over twice the average proximity to the Improvements. The general benefit to property outside of the District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

**Assumptions:**

7 parcels outside the District but within 0.5 miles of a park within the District.

3,684 parcels in the District.

50% relative benefit compared to property within the District.

**Calculation of General Benefit to Property Outside the District:**

$$(7 / (3,684 + 7)) * 0.5 = .1\%$$

Although it can reasonably be argued that Improvements inside, but near the District boundaries are offset by similar park and recreational improvements provided outside, but near the District's boundaries, we use the more conservative approach of finding that .1% of the Improvements may be of general benefit to property outside the District.

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### **Benefit to Property Inside the District that is Indirect and Derivative**

The “indirect and derivative” benefit to property within the District is particularly difficult to calculate. A solid argument can be presented that all benefit within the District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the District. Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit “conferred on real property located in the district.” The SVTA vs. SCCOSA decision provides the “general enhancement of property value” as an example of benefit that is “indirect and derivative.” However, because of the large number of complex attributes that affect property value, identifying the proportion that results from this Assessment is not viable. The District therefore concludes that, other than the small general benefit to properties outside the District (discussed above) and to the public at large (discussed below), all of the benefits of the Maintenance and Improvements to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels.

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### **Benefit To The Public At Large**

The general benefit to the public at large can be estimated by the proportionate amount of time that the District’s parks and recreational facilities are used and enjoyed by individuals who do not contribute to the assessment in any way (i.e. do not pay the assessment or local taxes or fees that support the Oak View Park and Resource Center).<sup>1</sup> A survey of the Oak Way Park and Resource Center usage conducted by SCI Consulting Group found that less than 8% of the Site usage is by those who do not contribute to the assessment.<sup>2</sup>

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<sup>1</sup> When District facilities are used by those individuals, the facilities are not providing benefit to property within the District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses District facilities but does not reside, work, shop or own property within the District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

<sup>2</sup> A total of 139 park users were surveyed on different days and times between the months of January 2002 and April 2002. 10 respondents (7%) indicated that they did not reside or work within the District (Oak View area).

Another measure of the general benefits to the public at large is the percentage of land area within the District that is for regional use, and may be used by people who do not contribute to the assessment. For example, publicly owned lands used for regional purposes such as major roads, rail lines and other regional facilities could provide indirect benefits to the public at large. Approximately 2.6% of the land area in the District is used for such regional purposes, so this is a measure of the general benefits to property within the District.

Combining these two measures of general benefits, we find that 10.6% of the benefits from the Improvements are general benefits to the public at large.

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### **Total General Benefits**

The initial general benefit contribution for establishing the Assessment District was determined by the Assessment Engineer to be 7.00%. In accordance with ongoing Proposition 218 guidelines, the Assessment Engineer revised the general benefit calculation, incorporating three measures of general benefit. The combined value of these measures is approximately 10.70%. Consequently, the benefits deemed general in nature by the Improvements should be funded through sources other than the assessment.

#### **General Benefit Calculation**

0.10% (Outside the District)
+ 0.00% (Inside the District – Indirect and Derivative)
+ <u>10.60% (Public at Large)</u>
<b>10.70% (Total General Benefit)</b>

Although this analysis finds that 10.70% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 11.00%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The County's contribution to the budget for maintenance and improvements for the upcoming fiscal year exceeds the 11% required for general benefits. For information on the general benefit contribution, please refer to Figure 1 on page 8 and Figure 4 on page 27.

## Zones of Benefit

Oak View School is centrally located within District at 555 Mahoney Avenue, Oak View. The outlying areas of the District are generally less proximate to the Oak View School facilities. Therefore, these areas receive relatively lesser special benefits from the assessments than properties located more proximate to the Oak View School site. These areas of lesser benefit are generally defined to include all parcels within District boundaries that are located outside the 93022 zip code, hereinafter referred to as Zone of Benefit Zone B, and the southern section generally known as Casitas Springs and hereinafter referred to as Zone of Benefit Zone C. All parcels within Oak View or within the unincorporated areas described as Oak View are classified into Zone of Benefit A or Zone A. Boundaries for the District and all Zones of Benefit are depicted on the Assessment Diagram included with this Report.

All assessed properties within the District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of usable land area for the properties in the area. The benefits from the Improvements within each Zone of Benefit do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA vs. SCCOSA decision indicates:

*In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”*

*We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred*



*throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).*

In the District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout each narrowly drawn Zone of Benefit is indeed consistent with the SVTA vs. SCCOSA decision and satisfies the “direct relationship to the ‘locality of the improvement’” standard.

### Method of Assessment

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties in the District. These benefits can partially be measured by the occupants on property in the District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based on the population density of parcels.

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed.

Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.<sup>3</sup>

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<sup>3</sup> For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: “Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense.”

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home, or, in other words, on the basis of Single-Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single-family home on one parcel. In this case, the "benchmark" property is the single-family detached dwelling which is one Single-Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

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### Residential Properties

Certain residential properties in the District that contain a single residential dwelling unit are assigned one Single-Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category of single-family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single-family home. The population density factors for the City of Ojai are deemed to be reflective of Oak View, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the City of Ojai from the 1990 Census and dividing it by the total number of such households, finds that approximately 2.74 persons occupy each single-family residence, whereas an average of 1.75 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 2.74 persons, SFE would equate to one multi-family unit or 0.64 SFE for every 1.75 residents. Likewise, each condominium unit receives 0.75 SFE and each mobile home receives 0.73 SFE.

**Figure 2 – Residential Density and Assessment Factors**

	Total Population	Occupied Households	Persons Per Household	SFE Factor
Single-Family Residential	5,751	2,097	2.74	1.00
Condominium	497	243	2.05	0.75
Multi-Family Residential	998	571	1.75	0.64
Mobile Home on Separate Lot	14	7	2.00	0.73

Source: 1990 US Census, County of Ventura

The single-family equivalency factor of 0.64 per dwelling unit for multi-family residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Moreover, the Engineer's experience with property owners of larger multi-family units has consistently found these owners place a lower level of benefit per dwelling unit to their property from the proposed improvements relative to owners of single-family residences. Therefore, the benefit for properties in excess of 20 units is determined to be 0.32 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

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### **Commercial/Industrial Properties**

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single-family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single-family home in the area is 2.74. Since the average lot size for a single-family home in the District is approximately 0.32 acres, the average number of residents per acre of residential property is 8.57.

The employee density per acre is generally 3 times the population density of single-family residential property per acre (24 employees per acre / 8.57 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 3 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 3 employees is the basis for allocating commercial/industrial benefit. Figure 3 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per one-third acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per half acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

**Figure 3 – Commercial / Industrial Density and Assessment Factors**

Type of Commercial/Industrial Land Use	Average Employees Per Acre	SFE Units per 1/3 Acre <sup>1,2</sup>
Commercial	24	1.00
Office	68	2.84
Shopping Center	24	1.00
Industrial	24	1.00
Self-Storage or Parking Lot	1	0.05

Source: San Diego Association of Governments Traffic Generators Study

<sup>1</sup> SFE units shown are for the first 5 acres of parcel size. Additional acres over five are calculated per acre or a portion thereof for offices, shopping centers, self storage and parking lots. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

<sup>2</sup> The SFE units for commercial and industrial parcels are applied by the half acre of land area for parcels greater than 5 acres. Additional acres over five are calculated per acre or a portion thereof.

### Vacant Properties

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the property data for the District from the County of Ventura, found that 45% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 45% of the benefits are related to the underlying land and 55% are related to the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.45 per parcel.

As properties are approved for development, their value increases. Likewise, the special benefits received by vacant property increases as the property is approved for development, or becomes closer to being improved. When property is approved for development with a final map, the property has passed the final significant hurdle to development and can shortly undergo construction. Since the property is nearing the point of development, its special benefits increase. In addition, these properties are generally sold soon after completion of improvements, so the properties receive the additional benefit of desirability from prospective buyers due to the special benefits provided by the acquisition of the Oak View School site. It is therefore determined that property with final map approval receives 50% of the relative benefit on a future dwelling unit or improved business acreage basis relative to improved property of similar use-type.

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### **Other Properties**

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor of 0.

### **Duration of Assessment**

It is proposed that the Assessment be continued every year so long as the facility and recreational areas need to be improved and maintained. The Oak View School Preservation and Maintenance District requires funding from the Assessments for its Improvements in the District. As noted previously, the Assessment can be continued annually after the County of Ventura Board of Supervisors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the County Board of Supervisors must hold an annual public hearing to continue the Assessment.

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### **Appeals and Interpretation**

Any property owner who feels that the assessment continued on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the County Clerk or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, upcoming fiscal year. Upon the filing of any such appeal, the County Clerk or his / her designee will promptly review the appeal and any information provided by the property owner. If the County Clerk or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the County Clerk his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the County Clerk or his or her designee shall be referred to the County Board of Supervisors and the decision of the Board shall be final. The County Clerk is hereby designated as the party to handle any such appeals for fiscal year 2024-25.

## Assessment

WHEREAS, the County Board of Supervisors directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the District and an assessment of the estimated costs of the improvements upon all assessable parcels within the District, to which Resolution and the description of the proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the Board of the County of Ventura, hereby make the following assessment to cover the portion of the estimated cost of the improvements, and the costs and expenses incidental thereto to be paid by the District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2024-25 is generally as follows:

**Figure 4 – Summary of Cost Estimate**

	<b>FY 2024-25</b>
Net Cost-Preservation and Maintenance District Budget	\$428,669
Less:	
Other Revenue (County Contribution) <sup>3</sup>	(\$98,190)
Beginning Unrestricted Position, July 2023	(\$270,034)
Contribution to/(from) Oak View District Fund	\$181,841
<b>Unrestricted Net Assets and Contributions to/(from) Other Revenue</b>	<b>(\$186,383)</b>
<b>Total Preservation and Maintenance District Budget</b>	<b>\$242,286</b>
General Benefit Contribution (County Contribution / Net Cost - Preservation and Maintenance District Budget)	23%

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the District. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number appearing on the Assessment Roll.



I do hereby assess and apportion the net amount of the cost and expenses of the improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The authorized maximum assessment rate for the District includes (1) an annual adjustment by an amount equal to the annual change in the Los Angeles Area Consumer Price Index ("Annual CPI"), not to exceed 3% per year; and (2) if the Annual CPI is less than 3% in any given year, any unused Annual CPI adjustment from any prior year(s) not exceeding a total of 3% in any given year. Therefore, the maximum authorized assessment shall be equal to the base year assessment adjusted by the Annual CPI, plus any and all unused CPI adjustments deferred in prior years, not to exceed 3%.

The annual increase in the Los Angeles Area Consumer Price Index from December 2022 to December 2023 is 3.472%. Therefore, the maximum authorized assessment rate for FY 2024-25 is an increase of 3% over last year's assessment rate. The maximum authorized assessment rate per single-family equivalent benefit unit for fiscal year 2024-25 is \$84.56 for Zone A, and \$42.28 for both Zone B and C.

The assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

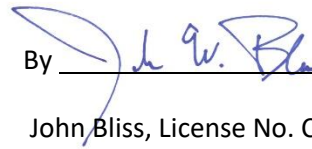
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the fiscal year 2024-25. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the District.

Dated: April 16, 2024



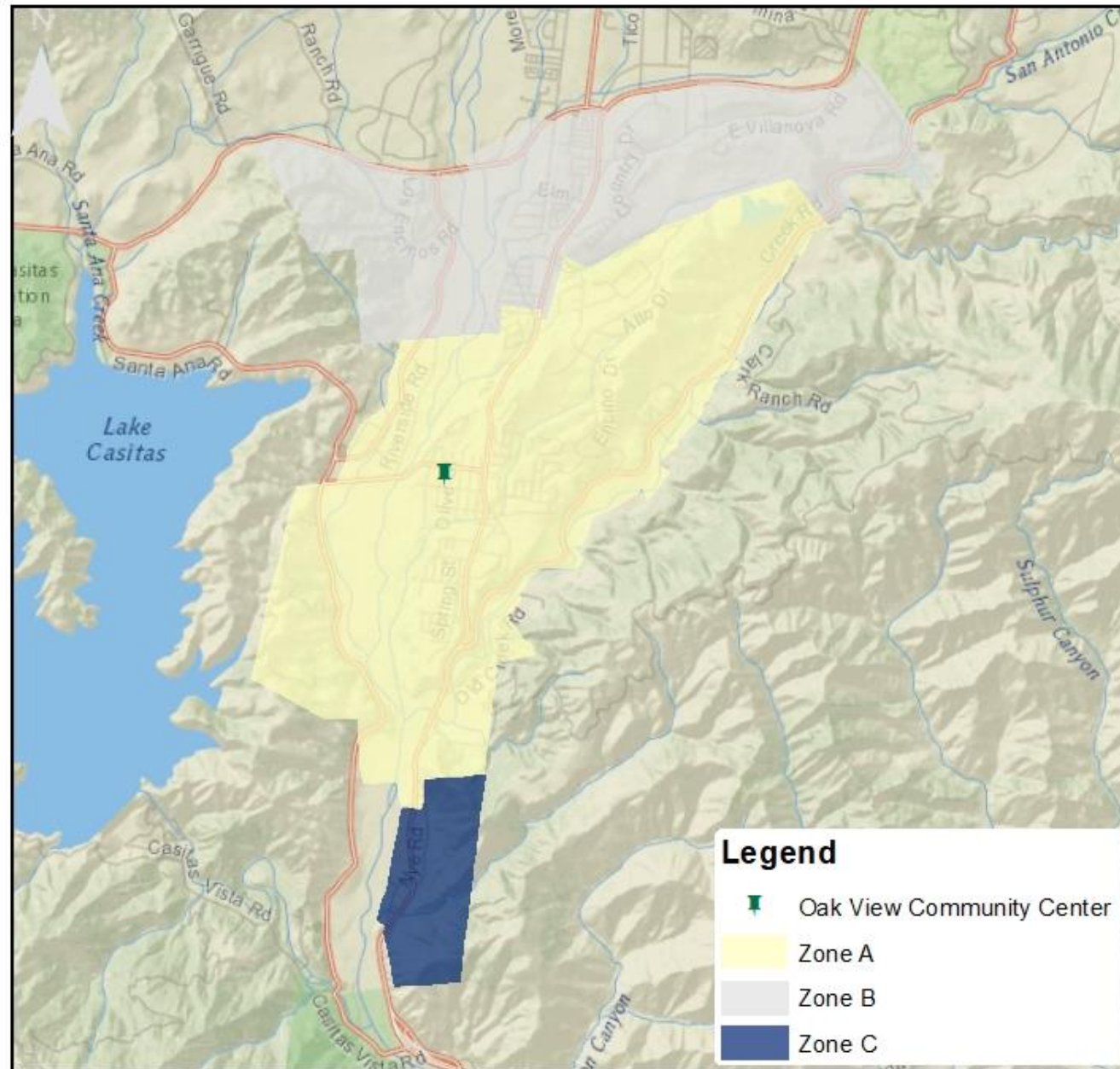
Engineer of Work

By  \_\_\_\_\_  
John Bliss, License No. C52091

## Assessment Diagram

The District includes all properties within the boundaries of Oak View. The boundaries of the District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Assessor of the County of Ventura, for fiscal year 2024-25, and are incorporated herein by reference, and made a part of this Diagram and this Report.

**County of Ventura  
Oak View School Preservation and Maintenance District  
Assessment Diagram**



AN ASSESSMENT WAS CONFIRMED AND  
LEVIED BY THE BOARD OF SUPERVISORS,  
COUNTY OF VENTURA, ON THE LOTS,  
PIECES AND PARCELS OF LAND  
ON THIS ASSESSMENT DIAGRAM  
ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
CLERK OF THE BOARD OF SUPERVISORS

Note:  
REFERENCE IS HEREBY MADE TO THE MAPS  
AND DEEDS OF RECORD IN THE OFFICE OF  
THE ASSESSOR OF THE COUNTY OF VENTURA  
FOR A DETAILED DESCRIPTION OF THE LINES  
AND DIMENSIONS OF ANY PARCELS SHOWN  
HEREIN. THOSE MAPS SHALL GOVERN FOR ALL  
DETAILS CONCERNING THE LINES AND  
DIMENSIONS OF SUCH PARCELS. EACH PARCEL  
IS IDENTIFIED IN SAID MAPS BY ITS  
DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

PREPARED BY SCI CONSULTING GROUP  
4745 MANGELS BOULEVARD  
FAIRFIELD, CA 94534  
707-430-4300

## Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the District and the amount of the assessment) will be filed with the Clerk of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

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