



# **Fair Oaks Recreation & Park District**

## Phoenix Field Landscape and Lighting Assessment District

Fiscal Year 2024-2025  
June 2024  
Engineer's Report

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



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## Fair Oaks Recreation & Park District

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### District Administrator

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## Introduction

### Overview

The Fair Oaks Recreation and Park District (the "District") is an independent special district established in 1945. The District provides park and recreation services to an area encompassing over 12,500 parcels. The District is governed by an elected five-member Board of Directors (the "Board").

The Fair Oaks Recreation and Park District, Phoenix Field Landscape and Lighting Assessment District (the "Assessment District") provides funding for maintenance, servicing and improvements for a narrowly drawn area encompassing 373 parcels. The purpose of the Assessment District is to rehabilitate, improve, service and maintain the Little Phoenix Park, which covers 0.95 acres and is located at 9041 Phoenix Avenue, the Phoenix Enclave and Swale adjacent to former Filbert Avenue, and other perimeter landscape areas along Madison and Sunset Avenues as shown on the assessment diagram.

### Assessment Formation

On June 15, 1989, the Fair Oaks Recreation and Park District Board of Directors ordered by Resolution No. 61589-3, the formation of, and levied the first assessment within, the Assessment District pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof).

### Assessment Continuation

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and continued assessments for the upcoming fiscal year. The Report also identifies future planned projects. After the Report is completed, the Board may preliminarily approve the 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 on March 20, 2024 by Resolution No. 032024-02.

This Report was prepared to establish the budget for the continued services that would be funded by the proposed 2024-25 continued assessments and to define the special benefits received from the Improvements (described below) by property within the Assessment District and the method of assessment apportionment to lots and parcels. This Report and the continued assessments have been made pursuant to the Act and Article XIID of the California Constitution (the "Article").

If the Board preliminarily approves this Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Report and establishing the date for a public hearing is typically used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 17, 2024. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2024-25. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2024-25.

## Legal Analysis

### Proposition 218

This assessment is formed 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 XIIIIC and XIIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which specially benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

### 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"). 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 Assessment District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

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### **Dahms v. Downtown Pomona Property**

On June 8, 2009, the Court of Appeals approved a benefit assessment for property in the downtown area of the City of Pomona in *Dahms v. Downtown Pomona Property* ("*Dahms*"). 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, in *Bonander v. Town of Tiburon* ("*Bonander*"), the 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 primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall proportional special benefits.

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### **Beutz v. County of Riverside**

On May 26, 2010 the Court of Appeal overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were 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 Court of Appeal issued a decision on the *Golden Hill Neighborhood Association v. City of San Diego* appeal ("*Greater Golden Hill*"). 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 calculation of the assessment amount on city-owned parcels.

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### **Compliance with Current Law**

This Report is consistent with the SVTA decision and with the requirements of Article XIIIIC and XIIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property.

This Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because, the improvements will directly benefit property in the Assessment District and the general benefits have been excluded from the Assessments. The Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall proportional special benefit to each property.

## Plans and Specifications

The Park District owns and/or maintains certain facilities and improvements within the Phoenix Field Landscape and Lighting Assessment District, which funds part of the Park District's costs to operate, maintain and improve them. These facilities and improvements are shown on the assessment diagram, and can be described as follows:

- Little Phoenix Park: 0.95 acres of park and recreational facilities and landscape areas at the Little Phoenix Park, located at 9041 Phoenix Avenue, at the corner of Phoenix Avenue and Runway Drive. The list of the amenities at the Little Phoenix Field Park include: playground, walk paths, turf, trees, drinking fountain, bench, 2 garbage cans, etc.
- Landscape corridors and open space areas at the following locations (approximately 2.5 acres total):
  - Madison Avenue and Flyway Drive
  - Sunset Avenue and Runway Drive
  - Sunset Avenue and Enclave
  - Phoenix Enclave
  - Swale open space (Lot B)
  - Open space along east wall and Phoenix Field development

The Act requires the Report to include "plans and specifications" that show and describe the existing and proposed "Improvements" (as defined at section 22525 of the Act) proposed to be undertaken by the District, and the cost thereof paid from the levy of the annual assessment. The Improvements are described as follows:

Installation, Maintenance and Servicing of public facilities and improvements, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, publicly owned trees, street frontages, playground equipment and picnic areas, and related labor, materials, supplies, utilities, equipment, and Incidental Expenses in and for Little Phoenix Park, the Phoenix Enclave and Swale sites, other landscape corridors and other Public Places in the Assessment District owned or maintained by the District. (Collectively the "Improvements").

"Installation" means the construction and installation of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, and playground equipment.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, 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 if any 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 Assessment District plus Incidental Expenses.

The District has projected several improvement projects and capital repairs to be done during fiscal year 2024-25. For a complete list of capital improvement and repair projects please contact the District Administrator.

## Estimate of Cost – Fiscal Year 2024-25

The Act requires the Report to estimate the costs of the Improvements for the fiscal year, including estimates for the total costs for the Improvements for the year, the amount of any surplus or deficit to be carried over from a previous fiscal year, and the amount of funding contributions made from sources other than assessment revenue. After determining these amounts, the Report then must calculate the net amount to be assessed upon assessable lands within the District. The table below shows the proposed estimate of cost for fiscal year 2024-25:

**Figure 1 – Estimate of Cost of Improvements**

<b>Beginning Fund Balance July 1, 2024</b>	<b>\$0</b>
<b>Installation, Maintenance, Servicing and Administration</b>	
Services and Supplies	\$78,536
Salaries and Benefits	\$12,000
Incidental Costs	
Engineering/Planning Services	\$1,000
Assessment Collection Services	\$234
Legal Notice Publication	\$230
Subtotal Incidental Costs	<u>\$1,464</u>
<b>Totals for Installation, Maintenance, Servicing and Administration</b>	<b>\$92,000</b>
<b>Total Benefit of Improvements</b>	
Single Family Equivalent Units (SFEs)	366
<b>Benefit Received per SFE Unit</b>	<b>\$251</b>
<b>Less:</b>	
District Contribution from Other Sources for General Benefit <sup>1</sup>	(\$4,600)
District Contribution from Other Sources toward Special Benefit <sup>1</sup>	<u>(\$30,785)</u>
Total District Contribution from Other Sources	<u>(\$35,385)</u>
<b>Net Cost of Installation, Maintenance, Servicing and Administration</b>	<b>\$56,615</b>
<b>Budget Allocation to Property</b>	
Total Assessment Budget <sup>2</sup>	\$56,615
Single Family Equivalent Benefit Units	366
<b>Assessment per Single Family Equivalent Unit<sup>3</sup></b>	<b>\$154.58</b>

Notes to Estimate of Cost:

1. As determined in the following section, at least 5% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$92,000, the District must contribute at least 5% or \$4,600 from sources other than the assessments. The District will contribute \$35,385 which is slightly over 38%, and more than covers any general benefits from the Improvements.
2. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment 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 Park District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.
3. All assessments are rounded to lower even penny, so the budget amount may slightly differ from the assessment rate.

## Method of Apportionment

### Method of Apportionment

This section of the Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the Improvements throughout the Assessment District, and the methodology used to apportion the total assessment to land uses within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Phoenix Field Landscape and Lighting Assessment District as defined by the Assessment Diagram shown in this report and the Assessor Parcel Numbers listed within the included levy roll. The parcels include all privately or publicly owned parcels within the boundaries. The method used for apportioning the total assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

### Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Improvements or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Act 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 XIIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

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

The following benefit categories summarize the types of special benefit to residential and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are summarized as follows:

- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
- Proximity and access to improved parks and recreational facilities.
- Improved views.

In this case, the recent the SVTA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA 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 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).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

## Benefit Factors

The special benefits from the Improvements are further detailed below:

### **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 Assessment District, the residential and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The park in the Assessment District provides 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 radius 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.

Moreover, Little Phoenix Park does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to Little Phoenix Park. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

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### **Proximity and access to improved parks and recreational facilities**

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

In absence of the assessments, the Improvements would not be provided and the Little Phoenix Park and recreation areas in the Assessment 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 Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

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

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### **Improved Views**

The District, by maintaining the landscaping at Little Phoenix Park and the Enclave, swale site and landscape corridors provides improved views and open space buffers to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views and open space buffers provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

## General versus Special Benefit and Quantification of General Benefit

In light of *Beutz v. County of Riverside* (2010) and *Golden Hill Neighborhood Association v. City of San Diego* (2011), the District has reevaluated the Proposition 218 requirement regarding special and general benefits. Proposition 218 requires an assessing agency to separate the general benefits from the special benefits of a public improvement or service, estimate the quantity of each in relation to the other, and limit the assessment amount to the portion of the improvement or service costs attributable to the special benefits. The courts in Golden Hill and Beutz determined that there usually will be some general benefit associated with a parks improvement project and park-related services, because residents and others who don't reside in the assessment district probably will use the parks at least to some degree. The separation and quantification of general and special benefits requires an apportionment of the cost of the service or improvement between the two benefit types, and assessing assessment district property owners only for the portion of the cost representing special benefits to the assessment district property. General benefits cannot be funded by assessment revenue. Rather, the funding must come from other sources. The District therefore has analyzed the quantity or extent to which the general public may reasonably be expected to use or benefit from the park and landscape areas, in relation to the quantity or extent to which residents of the assessment district use and benefit from the parks and landscape areas.

Although the park and landscape areas may be available to the general public at large, they have been specifically designed, located and created to provide additional and improved public resources for property inside the Assessment District, and not the public at large. Other properties that are outside the Assessment District do not enjoy the unique proximity, access, views, open space and other special benefit factors described previously. The Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the assessments. The Assessment District allows the District to provide its park and recreation Improvements to the Little Phoenix Park at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Improvements nor would the District, because it does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of proximate parks, recreation facilities, landscaped corridors, project entrances, signs, walkways, parks, and other improvements and costs incidental to providing the Improvements and collecting the Assessments.

Although these Improvements may be available to the general public at large, Little Phoenix Park and the other landscape and open space in the Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are outside the Assessment District do not enjoy the unique proximity, access, views and other special benefit factors described previously.

These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments, the Little Phoenix Park and other landscape and open space areas within the Assessment District might be closed and turn into brown, unmaintained and unusable lands. If this happened, it would create a significant and material negative impact on the desirability, utility and value of property in the Assessment District. If Assessments were not collected and the Little Phoenix Park and other areas were closed and not maintained as a result, properties in the Assessment District may decline in desirability, utility and value.

Special Note Regarding General Benefit and the SVTA Decision:

*There is no widely-accepted or statutory formula for calculating 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 decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.*

In the re-analysis of general benefit, the District determined that there are several attributes and features relating to the park and landscaped areas that discourage and limit use by persons who do not reside near the parks and landscape areas: there are no bathrooms; there are no parking lots; the areas are small; the areas are designed for passive use and short duration of use (e.g. less than one hour); there are no ball fields for organized sports teams and play; the areas are not located on major streets; the park is hard to find and not a destination park; and, the Enclave, swale and corridor areas are inaccessible and unusable areas. For similar reasons, these attributes and features make the park and landscape areas much more usable by those who reside within close walking distance.

District staff persons over the years have observed the patterns of usage of Little Phoenix Parks and the persons who use that area. Based on these observations, the District has determined that the vast majority of the persons who use these areas reside in close proximity, that it is extremely rare for someone to drive to, park at and use these areas, and that it is extremely rare for someone to walk to these areas from outside the District. The vast majority of users reside in the Assessment District. However, there are some users who reside in the nearby areas to the west and east of the park, just outside the Assessment District. Based on these observations and the park/landscape area attributes and features that discourage and limit use by persons outside the Assessment District, the District has determined that approximately 5% of the persons who use Little Phoenix Park walk or drive to the area from outside the Assessment District.

Regarding the Enclave, swale and landscape areas shown on the assessment diagram, the areas are inaccessible and unusable. The areas provide open space and site view benefits for the property owner residents and property owners in the Assessment District. The areas also receive storm drainage runoff from Assessment District properties and therefore provide important storm drainage service to the Assessment District parcels. There are two small landscape corridor portions along Sunset Avenue and Madison Avenue. Driver and pedestrian passersby do enjoy some small benefit from the open space and view attributes of the adjacent landscape corridors along those streets. It is difficult to estimate and quantify this general benefit. The Sunset and Madison landscape corridors are small and thin, they are a small portion of the overall park and open space areas funded by the Assessment District and the benefits to passersby from the corridor areas are small relative to the open space, view and storm drainage benefits to Assessment District property owners and residents. In light of these factors, the District has determined that approximately 5% of the Enclave, swale and landscape areas benefit non-Assessment District passersby and constitute general benefit.

With 5% of Little Phoenix Park usage by non-Assessment District residents and 5% benefit from the Enclave, swale and landscape areas to non-Assessment District residents, the District next must determine the overall percentage of use and benefit attributable to the general benefit. It is difficult to calculate or reconcile the overall general benefit from these percentages; therefore, the District has determined that the most appropriate calculation is to average the two. In averaging the percentages, the District estimates and determines that the overall general benefit from the Improvements is 5%. The budget on page 6 shows that the amount and portion of District funding of the Improvement costs from sources other than assessment revenue exceeds 5%.

The Assessment District's total assessment budget for maintenance and improvement of the Little Phoenix Park, the Enclave, swale and landscape areas and corridors is \$92,000. Of this total budget amount, the District will utilize \$35,385 from sources other than the assessments for the Improvements. This payment by the District equates to approximately 38.4% of the total budget for the Improvements, which is greater than the amount attributable to the general benefits from the Improvements.

### **Method of Assessment**

After separating out the general benefits, the next step in apportioning assessments is to estimate the relative special benefit for each type of property. In other words, this step determines the proportion of the special benefit conferred on the various land uses within the boundaries of the Assessment District so that each parcel of land is assessed according to its land use. Each parcel of land is therefore assessed according to its level of special benefit received. As all of the parcels of land within the boundaries are designated as single family use, except for the Park itself and the perimeter landscape properties, all parcels are determined to be benefited equally and are assigned 1 SFE or Single Family Equivalence unit.

### **Duration of Assessment**

It is proposed that the Assessment be levied for fiscal year 1989-90 and continued every year thereafter, so long as the Little Phoenix Park and recreational areas need to be improved and maintained, and the Fair Oaks Recreation and Park District requires funding from the Assessments for its continued Improvements in the Assessment District. As noted previously, the Assessment can continue to be levied annually after the Fair Oaks Recreation and Park District Board of Directors approves an annually updated Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

## Appeals and Interpretation

Any property owner who claims that the assessment levied on its 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 District Administrator or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or her or his 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 District Administrator or 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 District Administrator, or her or his designee, shall be referred to the Board of Directors of the Fair Oaks Recreation and Park District and the decision of the Board of Directors of the Fair Oaks Recreation and Park District shall be final.

## Assessment Statement

**WHEREAS**, on March 20, 2024 the Board of Directors (the "Board") of the Fair Oaks Recreation and Park District (the "District") adopted its Resolution No. 032024-02 initiating proceedings for the continuation of assessments within the Assessment District for the Fair Oaks Recreation and Park District, Phoenix Field, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIIIID of the California Constitution (collectively "the Act"), and to proceed with the proposed levy of assessments;

**WHEREAS**, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting a description of the Improvements, an estimate of the costs of the Improvements, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment 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 Fair Oaks Recreation and Park District, 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 assessment district.

The amount of the costs of the Improvements and the related incidental expenses to be paid by the Assessment District for the fiscal year 2024-25 is as follows:

**Figure 2 – Budget Summary – Fiscal Year 2024-25**

Installation, Maintenance, Servicing & Administration Costs	\$90,536
Incidental Costs	\$1,464
<b>TOTAL BUDGET</b>	<b>\$92,000</b>
Less: CarryOver Balance from Prior Year	\$0
Less: District Contribution for Special & General Benefits	(\$35,385)
<b>NET AMOUNT TO ASSESSMENTS</b>	<b>\$56,615</b>
 <b>Total Assessment Budget</b>	 <b>\$56,615</b>
Total SFE Units	366
Assessment per SFE Unit	\$154.58

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

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements. The Assessment District's assessment rate for fiscal year 2024-25 remains unchanged as it was established in 1989, at \$154.58 per single family equivalent (SFE) benefit unit.

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 Sacramento for the fiscal year 2024-25. For a more particular description of said 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 Assessment District.

Dated: June 19, 2024

Engineer of Work



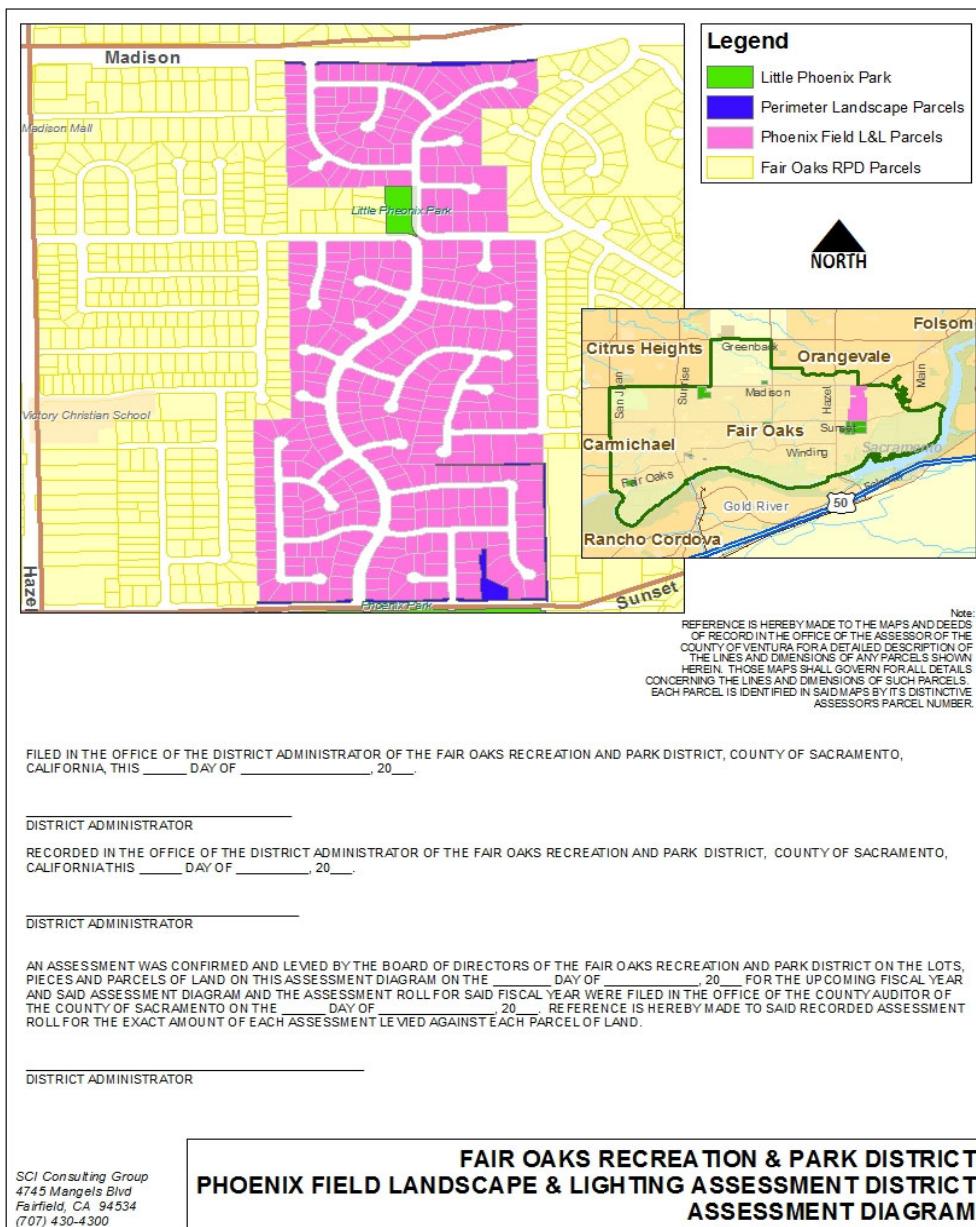
By \_\_\_\_\_

John W. Bliss, License No. C052091

A blue ink handwritten signature of "John W. Bliss" over a horizontal line.

## Assessment Diagram

The following page displays the Assessment Diagram of the Phoenix Field Landscape and Lighting Assessment District. The diagram shows all of the parcels of real property within this Assessment District. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Sacramento 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 the maps by its distinctive Assessor's Parcel Number.



## Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Improvement District and the amount of the assessment) will be filed with the Park District General Manager and is, by reference, made part of this report and is available for public inspection during normal office hours at 4150 Temescal Street, Fair Oaks, CA 95628. 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 all details concerning the description of the lots or parcels.