



Fair Oaks Recreation & Park District

Gum Ranch Landscaping 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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Introduction

Overview

The Fair Oaks Recreation and Park District (the "Park 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, Gum Ranch Landscaping and Lighting Assessment District (the "Assessment District") provides funding for maintenance, servicing and improvements for a narrowly drawn area known as Gum Ranch. The purpose of the Assessment District is to maintain, service and improve Madison Place Park that covers an area of approximately 0.83 acres, located at 5524 Cannes Way as shown on the assessment diagram. The Assessment District will also provide the maintenance, servicing, and improvements of the Gum Ranch Park, which will cover an area of approximately 3.92 acres, generally located west of Kenneth Avenue and just south of Arcade Creek, after the developer conveys the completed Gum Ranch Park to the Park District.

Assessment Formation

The formation of the Gum Ranch Landscaping and Lighting Assessment District (the "Assessment District") within the Fair Oaks Recreation and Park District was completed in 2006 for the purpose of providing funding for the maintenance and improvement of the landscaping, street lighting, and neighborhood park facilities to benefit the properties in the Gum Ranch subdivision that forms the Assessment District. The Gum Ranch subdivision is the combination of two original parcels (assessor parcel numbers 249-0020-004-0000 and 249-0020-005-0000) forming an inverted "L" shape, with an approximate area of 107 acres. The Gum Ranch subdivision is located in Fair Oaks at the northwest intersection of Kenneth Avenue and Madison Avenue.

At the time of the Assessment District formation in 2006, the Gum Ranch subdivision was originally planned for two developments or groups of homes. The larger area to the north (Gum Ranch North development) was planned to have 251 single family residences, and the smaller southern portion (Gum Ranch South development) would have 89 single family residences. The Assessment District formation described in this Engineer's Report resulted from agreements or conditions of development approval between the Fair Oaks Recreation and Park District and the two property owners as of year 2006, Irving & Claudia Gum (Baker-Williams Engineering Group), and City View Gum Ranch (Dunmore Communities), whereby the Park District and property owners agreed on landscape corridors and bike-pedestrian landscaping abutting the properties to reduce the visual impact of buildings on the properties and to enhance public views and resources, lighting to enhance public safety and security, and neighborhood park maintenance to improve the appeal of the Gum Ranch subdivision and recreational amenities available to the property in the Assessment District.

In 2006, per direction of the Board of Directors of the Fair Oaks Recreation and Park District, SCI Consulting Group prepared an Engineer's Report ("Report") to establish the budget for the services that would be funded by the proposed assessments, and to determine the benefits received by property within the Assessment District from the maintenance and improvements, and the method of assessment apportionment to lots and parcels. This Report and the proposed assessments were 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 XIIIID of the California Constitution (the "Article").

Following submittal of the Engineer's Report to the Fair Oaks Recreation and Park District Board of Directors (the "Board"), the Board adopted Resolution No. 062206-07 in June 22, 2006, preliminarily approving the Report, calling for an assessment ballot proceeding and providing notice of Public Hearing on the proposed establishment of assessments for the improvements.

At the public hearing held on July 20, 2006 it was determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted), and therefore the Board took action to form the Assessment District and approve the levy of the assessments for fiscal year 2006-07 (however, the Board decided not to levy the assessments for fiscal year 2006-07 since the installation of the park improvement had not yet started). As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2006-07 and future years. The authority granted by the ballot proceeding was for a maximum assessment rate of \$154.58 per Single Family Equivalent unit (SFE), increased each subsequent year by the Bay Area CPI (consumer price index) not to exceed 3% per annum. In the event that 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%.

In 2020, the District had the opportunity to include in this assessment the servicing, maintenance and improvements for two additional parcels (approximately 16 acres) in the northeast corner of the Assessment District (referred to as the “New Service Area” throughout this Report) that would be conveyed to the Park District as open space and a passive recreation area. The New Service Area is shown on the assessment diagram included in this Report. The Park District therefore conducted a mailed ballot proceeding to increase the assessment levied and collected by the Assessment District (i.e., an increase above the cost-of-living adjustment authorized by the 2006 Assessment District approval) and form a new Zone of Benefit within the Assessment District to fund the servicing, maintenance and improvements of the New Service Area.

The proposed increased assessment, to be levied and collected only within the new Zone of Benefit, passed with an approval rate of 98.91%, and the increased assessment was ordered to be levied by the Park District Board on May 20, 2020.

As a result, the parcels in the Gum Ranch area not subject to the increased assessment are in Zone of Benefit A, and will be charged the same rate they would otherwise have been charged, even if the rate increase measure had not passed. The parcels in Gum Ranch which are subject to the increased assessment are in Zone of Benefit B, and will be charged at a rate which is the sum of the rate charged to those parcels in Zone of Benefit A plus the increased assessment rate as approved by the mailed balloting in 2020, subject to the same CPI increase as described above.

Assessment Continuation

In each subsequent year for which the assessments will be levied, the Board must direct the preparation of an Engineer's Report, budgets 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 for Fiscal Year 2024-25 was prepared pursuant to the direction of the Board adopted on March 20, 2024 (Resolution No. 032024-03). If the Board approves this Engineer's Report and the proposed assessments by resolution, a notice of 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 Engineer's Report and establishing the date for a public hearing is 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 would 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 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 XIII C and XIII D 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

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.

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.

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.

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.

Compliance with Current Law

This Report is consistent with the *SVTA* decision and with the requirements of Article XIII C and XIII D 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 & Specifications

The Madison Place Park covers an area of about 0.83 acres and is located at 5524 Cannes Way within the Gum Ranch South area (Madison at Fair Oaks, a residential development with 89 Single Family Residences), generally located at the northwest corner of the intersection of Kenneth Avenue and Madison Avenue, as shown on the assessment diagram. The Madison Place Park was completed by the developer, MBK Homes Northern California Ltd., and transferred to the Park District in 2018. As a result, the Fair Oaks Recreation and Park District has taken over the maintenance of park, recreational facilities, and landscape areas at the Madison Place Park, which will continue during fiscal year 2024-25. The Madison Place Park has the following amenities: turf; bollards; block fencing; rope climber; 3 tables; 4 benches; two garbage cans; drinking-fountain; trees; shrubs; and poured in place surfacing. The Park District plans to add dog waste bags and signs to describe the hours of operation and park rules.

The Gum Ranch Park will be located within the Gum Ranch North area, a residential development. This residential project is currently being built by Elliott Homes Inc. After the Gum Ranch Park is completed by the developer, Elliott Homes Inc., it will be transferred to the Park District for maintenance. The Gum Ranch Park will have the following amenities: walking paths with lighting spaces along the paths, turf, playground, exercise equipment, restroom, ADA parking, splash pad, BBQ areas, benches, picnic tables, shade cover, bollards, etc. The entire Gum Ranch Park is to be a “Universally Accessible” Park and will have inclusive design elements for all patrons who may require special accommodations.

The work and improvements proposed to be undertaken by the Park District and the Gum Ranch Landscaping and Lighting Assessment District (the “Assessment District”), and the costs thereof paid from the levy of the annual assessments, provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein.

The Landscaping and Lighting Act of 1972, (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 parks, recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, public lighting facilities, fencing, playground equipment, signage, other recreational facilities, and labor, materials, supplies, utilities, equipment and incidental expenses at the park and facilities owned, operated or maintained by the Park District (collectively the “Improvements”).

As applied herein, “Installation” means the construction 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, playground equipment, play courts, recreational facilities and public restrooms.

“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 any 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 Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans, which are on file with the Park District.

The District has projected several capital 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 – Gum Ranch L&L Assessment District Estimate of Cost

Beginning Fund Balance July 1, 2024		\$0
Installation, Maintenance, Servicing and Administration		
Services and Supplies		\$57,096
Salaries and Benefits		\$16,150
Incidental Costs		
	Engineering/Planning Services	\$1,000
	Assessment Collection Services	\$76
	Legal Notice Publication	\$329
Subtotal Incidental Costs		\$1,405
Totals for Installation, Maintenance, Servicing and Administration		\$74,651
Total Benefit of Improvements		\$74,651
Single Family Equivalent Units (SFEs)		283
Benefit Received per SFE Unit		\$264
Less:		
District Contribution from Other Sources for General Benefit ¹		(\$3,733)
District Contribution from Other Sources toward Special Benefit ¹		(\$72)
Total District Contribution from Other Sources		(\$3,805)
Net Cost of Installation, Maintenance, Servicing and Administration		\$70,846
Installation, Maintenance, Servicing and Administration - Zone B Service Area		
Services and Supplies	\$32,984	
Administration	\$1,750	
Total Cost of Installation, Maintenance, Servicing and Administration		\$34,734
Less: District Contribution from Other Sources for General Benefit ¹		(\$1,750)
Net Additional special benefit to Zone B		\$32,984
Budget Allocation to Property - all of Gum Ranch Zones A and B		
Total Assessment Budget ²		\$70,846
	Single Family Equivalent Benefit Units	283.3
Assessment per Single Family Equivalent Unit All Gum Ranch ³		\$250.12
Additional Budget Allocation to Property - Zone B only		
Additional amount to assess for Zone B		\$32,984
	Single Family Equivalent Benefit Units Zone B	194.3
Additional Assessment per Single Family Equivalent Unit Zone B ³		\$169.80
Total Assessment per Single Family Unit Zone B		\$419.92

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 for the entire Gum Ranch area of \$74,651, the District must contribute at least 5% or \$3,733 from sources other than the assessments. The District will actually contribute \$3,805, which is over that amount, and covers any general benefits from the Improvements. The costs for the Zone of Benefit B area for the installation, maintenance, servicing and improvements of park facilities is \$34,734 and the District must contribute at least \$1,737. The district will contribute \$1,750, which is more than the required amount of 5%
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 Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the park, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Gum Ranch Landscaping and Lighting Assessment District consists of all Assessor Parcels within the boundaries as defined by the Assessment Diagram included within this Report and the Assessor Parcel Numbers listed within the included Assessment Roll. The method used for apportioning the assessments is based upon the proportional special benefits to be derived by the properties in the Gum Ranch Landscaping and Lighting 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 XIID 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, the Madison Place Park site 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 Madison Place Park and recreation areas in the Assessment District. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

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 Madison Place 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.

Improved Views

The District, by maintaining and improving the landscaping at the Madison Place Park and recreation areas in the Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District receive this direct advantage because they enjoy close and unique proximity, access, and 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 Assessment District.

General versus Special Benefit and Quantification of General Benefit

The proceeds from the Gum Ranch Landscaping and Lighting Assessment District will be used to fund improvements and increased levels of maintenance to the park and recreation area and facilities proximate to the properties in the Assessment District. In absence of the Gum Ranch Landscaping and Lighting Assessment District, such Improvements would not be provided and the properties would not be subdivided and improved with residential homes. Therefore, the Assessment District is specifically proposed to provide additional and improved public resources in the Assessment District. The assessments will ensure that parks and recreation areas within and adjacent to the Assessment District are well maintained, clean and safe. Moreover, in absence of the assessments, a condition of development would not be met and the subdivision likely would not be approved. The creation of residential lots and the approval for the construction of homes in Gum Ranch is the overriding clear and distinct special benefit conferred exclusively on property in the Assessment District and not enjoyed by other properties outside the Assessment District.

However, 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 recreation area, in relation to the quantity or extent to which residents of the assessment district use and benefit from the park and recreation area.

Although the park and recreation area 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 Madison Place Park and recreation areas in the Assessment District 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, signs, 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, the Madison Place Park and recreation areas 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 Madison Place Park and recreation areas in 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 Madison Place Park and recreation areas in the Assessment District 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 area that discourage and limit use by persons who do not reside near the park and landscape area: there are no bathrooms, there are no parking lots, the area is small, the area is 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 area is not located on major streets, and the park is hard to find and not a destination park. For similar reasons, these attributes and features make the park much more usable by those who reside within close walking distance.

District staff persons over the years have observed the patterns of usage of similar facilities within the Park District (i.e., Little Phoenix Park) and the persons who use those facilities. Based on these observations, the District has determined that the vast majority of the persons who use this area reside in close proximity, that it is extremely rare for someone to drive to, park at and use this area, and that it is extremely rare for someone to walk to this area from outside the District. The vast majority of users reside in the Assessment District. However, there might be some users who reside in the nearby areas to the south 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 would use the Madison Place Park and recreation areas in the Assessment District would walk or drive to the area from outside the Assessment District.

With 5% of the Madison Place Park and recreation areas in the Assessment District usage by non-Assessment District residents, the District estimates and determines that the overall general benefit from the Improvements is 5%. The budget in this report 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 the entire Gum Ranch area for the installation, maintenance, servicing and improvements of park facilities is \$74,651. Of this total budget amount, the District will utilize \$3,805 from sources other than the assessments for the Improvements. This payment by the District equates to over 5% of the total budget for the Improvements, and constitutes more than the amount attributable to the general benefits from the Improvements.

The Assessment District's total assessment budget for the Zone of Benefit B area for the installation, maintenance, servicing and improvements of park facilities is \$34,734. Of this total budget amount, the District will utilize \$1750 from sources other than the assessments for the Improvements. This payment by the District equates to over 5% of the total budget for the Improvements, and constitutes more than the amount attributable to the general benefits from the Improvements.

Zones of Benefit

The boundaries of the Gum Ranch Landscaping and Lighting District have been carefully drawn to only include the properties in the Park District that are proximate to the Gum Ranch Landscaping and Lighting District Improvements and that would materially benefit from the Gum Ranch Landscaping and Lighting District Improvements. Certain other properties surrounding and outside the Assessment District were excluded from the Gum Ranch Landscaping and Lighting District Improvement area because these properties are generally less proximate to the Gum Ranch Landscaping and Lighting District Improvements and/or they do not enjoy the same access, due to roads that don't go through and/or fences, as described earlier in this Report and in prior Assessment District Engineer's Reports. In other words, the boundaries of the Gum Ranch Landscaping and Lighting District Assessment District have been narrowly drawn to include only properties that will specially benefit from the Gum Ranch Landscaping and Lighting District Improvements, and would receive a declining level of service if the Gum Ranch Landscaping and Lighting District Assessments were not approved.

In order to add a New Service Area to the northern portion of the Gum Ranch Landscaping and Lighting District, the Park District evaluated the scope and area of special benefit from the New Service Area. Through this evaluation, the Park District determined that the northern parcels in the Gum Ranch Landscaping and Lighting District receive special benefit from the New Service Area that the parcels in the southern portion of the Gum Ranch Landscaping and Lighting District do not receive. Therefore, it was necessary to add a new Zone of Benefit to the existing Gum Ranch Landscaping and Lighting District. This new Zone of Benefit, consisting of the northern parcels which receive additional special benefit from the New Service Area, is designated as Zone of Benefit B. The southern parcels, in order to distinguish them from the parcels in the new Zone of Benefit, are designated as Zone of Benefit A.

In Zone of Benefit B, 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. The benefits from the Improvements within Zone of Benefit B do not vary 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 maintenance vehicles, noise, etc. that comes with increased proximity.

Because the special benefits from the New Service Area are uniquely enjoyed by the properties in Zone of Benefit B, the Park District has determined that those parcels should pay for the special benefits derived from the proposed increased Assessments, and the parcels in Zone of Benefit A should not. Therefore, the assessable parcels in Zone of Benefit B were mailed a ballot for the proposed increased Assessments, and the parcels in Zone of Benefit A were not.

Method of Assessment

As previously discussed, the Assessments provide comprehensive Improvements that clearly confer special benefits to properties in the Assessment District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Assessment District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. 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. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

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 is proposed for all single family residential properties regardless of use or parcel size. Assessments on multifamily residential parcels vary based on the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks and recreational facilities.

Finally, the special benefits to be 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 Assessment 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, property location, its relative population and usage potential, and its proximity to parks and recreational facilities. This method is further described below.

Residential Properties

Certain residential properties in the proposed Assessment 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 town homes 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 Park District, 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 Assessment District from the 1990 Census (the most recent data available when this Assessment was established) and dividing it by the total number of such households, finds that approximately 2.86 persons occupy each single-family residence, whereas an average of 1.91 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 2.86 persons, 0.67 SFE would equate to one multi-family unit or 0.67 SFE for every 1.91 residents. Likewise, each condominium unit receives 0.73 SFE, each duplex, triplex, fourplex receives 0.67 SFE, and each mobile home receives 0.68 SFE.

Figure 2 – Residential Density and Assessment Factors

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>SFE Factor</i>
Single Family Residential	20,786	7,280	2.86	1.00
Condominium	1,456	700	2.08	0.73
Multi-Family Residential	4,239	2,215	1.91	0.67
Mobile Home on Separate Lot	27	14	1.93	0.68

Source: 1990 Census, Community of Fair Oaks.

The single-family equivalency factor of 0.67 per dwelling unit for multifamily 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. Therefore, the benefit for properties in excess of 20 units is determined to be 0.67 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

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 commercial property. The SFE values for other types of business and industrial land uses are established 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 for use in justifying commercial and industrial school facilities fees, and are considered to be 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 property is 24.

In comparison, the average number of people residing in a single-family home in the area is 2.86. Since the average lot size for a single-family home in Fair Oaks is approximately 0.30 acres, the average number of residents per acre of residential property is 9.53.

The employee density per acre is generally 2.50 times the population density of single-family residential property per acre (24 employees per acre / 9.53 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a property with 2.50 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2.50 employees is the basis for allocating commercial/industrial benefit. The following Figure shows the average employees per acre of land area or portion thereof for commercial and industrial properties, and lists the relative SFE factors per quarter 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 quarter 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 Assessment Factors

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre</i>	<i>SFE Units per 1/4 Acre *</i>
Commercial	24	0.86
Office	68	2.43
Shopping Center	24	0.86
Industrial	24	0.86
Self Storage or Parking Lot	1	0.04

Source: San Diego Association of Governments Traffic Generators Study.

* The SFE factors for commercial and industrial parcels are applied by the quarter acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

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. As a general average, appraisers often use a factor of 25% to 30% of developed property value as land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the Improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.25 per parcel.

As properties are approved for development, their value also increases. Likewise, the special benefit 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 proximity to improved parks and recreational facilities of the Park District. It is therefore determined that property with final map approval receives 50% of the relative benefit to improved property of similar use-type.

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.

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 no benefit from the Improvements and are assessed an SFE benefit factor of 0.

Annual Cost Indexing

It should be noted that the maximum assessment rate within the Assessment District may increase in future years based on the annual change in the Northern California (San Francisco Bay Area) Consumer Price Index (the "CPI"), with a maximum annual adjustment not to exceed 3%. In the event that 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%.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2006-07 and continued every year thereafter, so long as the Gum Ranch parks 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. It must be noted that although the Assessment District was formed in 2006, the assessments were not levied each year as a result of the downturn of the economy, which impeded the construction of homes or recreational facilities in the Gum Ranch development.

Appeals and Interpretation

Any property owner who feels that the assessment levied 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 Park District Administrator or his or her 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 Park District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the Park District Administrator 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 Park District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the Park District Administrator or her or his designee may refer their appeal 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

WHEREAS, on March 20, 2024 the Board of Directors of the Fair Oaks Recreation and Park District adopted its Resolution No. 032024-03 initiating proceedings for the levy of assessments within the Gum Ranch Landscaping and Lighting Assessment District and authorizing the Fair Oaks Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), to proceed with the proposed levy of assessments;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, 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 said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of Directors of the Fair Oaks Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amounts to be paid for said Improvements and the expense incidental thereto, to be paid by the Gum Ranch Landscaping and Lighting Assessment District for the fiscal year 2024-25, are generally as follows:

Figure 4 – Summary Cost Estimates – Fiscal Year 2024-25

Zone A	
Installation, Maintenance, Servicing & Administration Costs	\$73,246
Incidental Costs	\$1,405
TOTAL BUDGET	\$74,651
Less: Carry Over Balance from Prior Year	\$0
Less: District Contribution for Special & General Benefits	(\$3,805)
NET AMOUNT TO ASSESSMENTS	\$70,846
Total SFE Units	283.3
Rate per SFE Unit for Zone A	\$250.12
Zone B - Additional Assessment	
Installation, Maintenance, Servicing & Administration Costs	\$34,734
Incidental Costs	\$0
TOTAL BUDGET	\$34,734
Less: District Contribution for Special & General Benefits	(\$1,750)
NET AMOUNT TO ASSESSMENTS	\$32,984
Total SFE Units	194.3
Increased Rate per SFE Unit	\$169.80
Total Rate per SFE Unit for Zone B	\$419.92

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

And I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Gum Ranch Landscaping and Lighting 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 hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the Gum Ranch Landscaping and Lighting Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

The assessments are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 3%. In the event that 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%.

The change in the CPI from December 2022 to December 2023 was 2.62% and the Unused CPI carried forward from the previous fiscal year is 3.70%. Therefore, the maximum authorized assessment rate for fiscal year 2024-25 is increased by 3.00% which equates to \$250.12 per single family equivalent benefit unit for Zone of Benefit A and \$419.92 for Zone of Benefit B. The estimate of cost and budget in this Report proposes assessments for fiscal year 2024-25 at the rate of \$250.12 in Zone of Benefit A and \$419.92 in Zone of Benefit B, which is equal to the maximum authorized assessment rate for each Zone of Benefit.

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 said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Rolls, the amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the said Gum Ranch Landscaping and Lighting Assessment District.

Dated: June 19, 2024



Engineer of Work

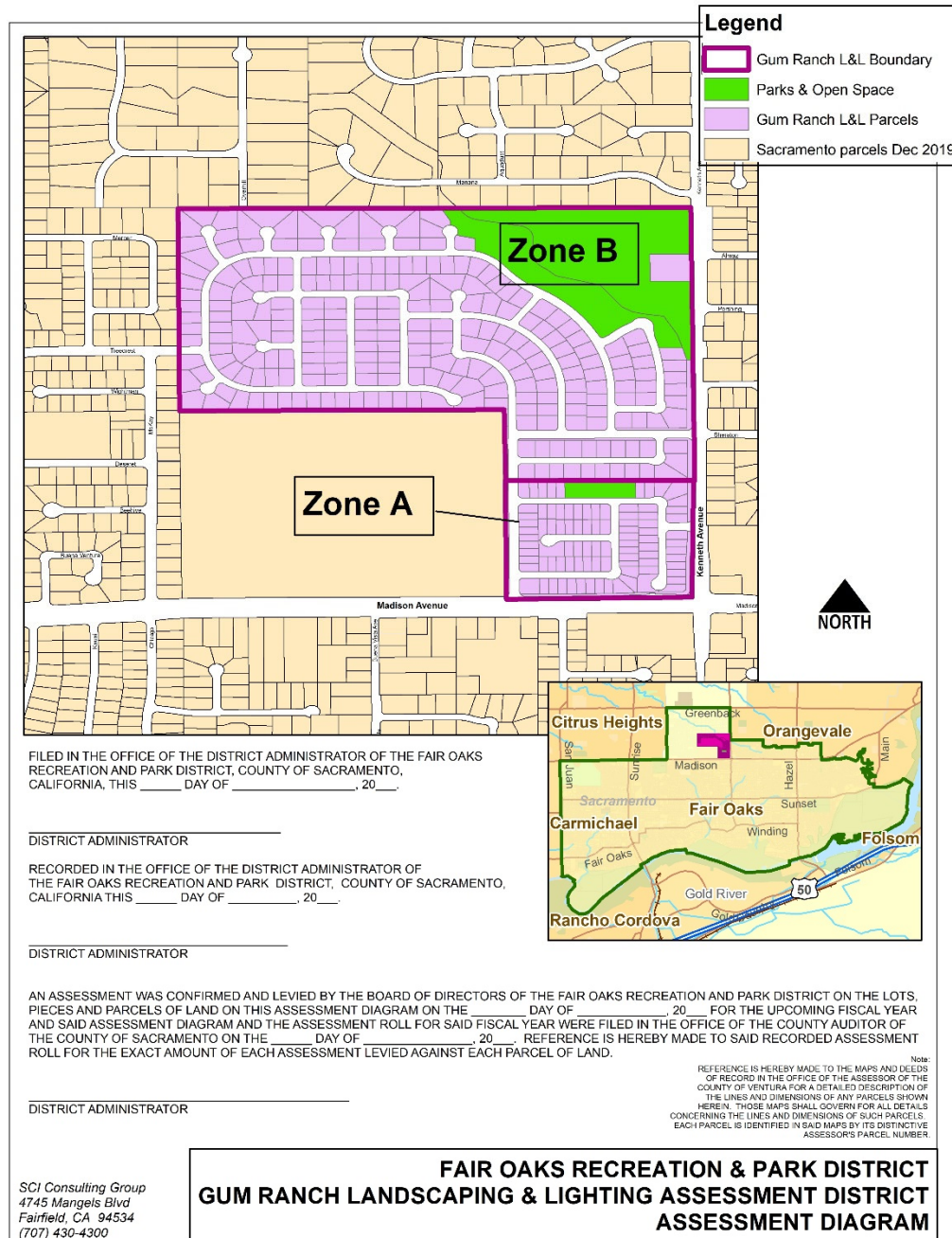
A handwritten signature in blue ink, appearing to read "John W. Bliss", written over a horizontal line.

By _____

John W. Bliss, License No. C52091

Assessment Diagram

The boundaries of the Gum Ranch Landscaping and Lighting Assessment District are displayed on the following Assessment Diagram.



Assessment Roll – Fiscal Year 2024-25

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.