



**FAIR OAKS RECREATION & PARK DISTRICT  
PARKS MAINTENANCE & RECREATION IMPROVEMENT DISTRICT**

**ENGINEER'S REPORT**  
FISCAL YEAR 2010-11

JUNE 2010

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972  
AND ARTICLE XIIIID OF THE CALIFORNIA CONSTITUTION

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## **FAIR OAKS RECREATION & PARK DISTRICT**

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## INTRODUCTION

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### OVERVIEW

The Fair Oaks Recreation and Park District (the "Park District") currently provides park facilities and recreational programs for its service area of approximately 12,500 parcels. The Park District currently owns, operates and/or maintains seven neighborhood parks, two community parks, and other recreational facilities disbursed throughout the Park District. The Park District's facilities are summarized as follows:

**FIGURE 1 – DISTRICT PARKS AND FACILITIES**

Facility	Acres	Location
Bannister Park	9.95	Fair Oaks Blvd. & Bannister Rd.
Fair Oaks Park	29.52	Fair Oaks Blvd. & Madison Ave.
Miller Park	9.27	Sunset Ave. & Kenneth Ave.
Montview Park	5.14	Winding Way & Minnesota Ave.
Phoenix Park	61.95	Sunset Ave. & Runway Dr.
Village / Plaza Park	3.46	Fair Oaks Blvd. & California Ave.
Little Phoenix Park	0.95	Phoenix Ave. & Runway Dr.
Phoenix Enclave & Swale	1.01	Adjacent to former Filbert Ave.
Old Library	0.06	4200 Temescal Street
Vintage Woods	0.44	5304 Arbardee Drive
Grand Avenue Preschool	0.50	Main St. & Sierra St.
Gum Ranch Park (pending)	3.00	Kenneth Ave. south of Manana Way
Gum Ranch Park One (pending)	0.83	North of Madison Ave. & West of Kenneth Ave.
<b>Total Park Acres</b>	<b>126.08</b>	

Source: Fair Oaks Recreation and Park District

The cost of maintaining parks exceeds \$400,000 per year. Prior to fiscal year 2000-01, the Park District experienced a revenue shortfall that was primarily due to escalating costs and limited revenues from other sources. In fact, in order to provide an acceptable level of park maintenance, the Park District had funded its revenue shortfall with reserve funds. Therefore, in absence of a new local revenue source, the baseline level of park and recreation facilities in the Park District (the "Baseline Service") would be a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above.

Due to this revenue shortfall and a lack of funding for capital improvement projects, in 2000 the Park District decided to ask property owners if they would support a special assessment for park maintenance and improvement. The Assessments fund the improvements listed below that are provided throughout the Park District, extending above and beyond the baseline level of service and the likely elimination of services that would have been projected for future years in the Park District, absent the Assessments.

## **ASSESSMENT PROCESS**

In February and March of 2000, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping the Lighting Act of 1972. During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed parks "Parks Maintenance and Recreation Improvement District" or the "Improvement District." A 45-day period was provided for balloting and a public hearing was conducted on March 23, 2000. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final balloting result was 58.1% weighted support from ballots returned.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2000-01 and future years. The authority granted by the ballot proceeding was for a maximum assessment rate of \$24 per single family home per year, 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 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 was prepared pursuant to the direction of the Board.

This Engineer's Report ("Report") was prepared to establish the budget for the improvements and services that would be funded by the proposed 2010-11 assessments, determine the benefits received by property from the park maintenance and improvements and services within the Park District and the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIID of the California Constitution (the "Article").

If the Board approves this Engineer's Report and the proposed assessments by resolution, a notice of public hearing 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 21, 2010. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2010-11. 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 2010-11.

## **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 XIIC and XIID 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 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 vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

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

This Engineer's Report has been re-evaluated in light of the SVTA vs. SCCOSA decision and updated to be consistent with the decision. There have been a number of clarifications made to the analysis, findings and supporting text to ensure that the assessment complies with Proposition 218 as construed by SVTA vs. SCCOSA.

## CERTIFICATES

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### FAIR OAKS RPD PARKS MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT

1. The undersigned respectfully submits the enclosed Engineer's Report and does hereby certify that this Engineer's Report, and the Assessment and Assessment Diagram herein, have been prepared by me in accordance with the order of the Board of Directors of the Fair Oaks Recreation and Park District adopted on March 17, 2010.

  
 \_\_\_\_\_  
 Engineer of Work, License No. C52091

2. I, the District Administrator of the Fair Oaks Recreation and Park District, County of Sacramento, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on \_\_\_\_\_, 2010.

\_\_\_\_\_  
 District Administrator

3. I, the District Administrator of the Fair Oaks Recreation and Park District, County of Sacramento, California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the Board on \_\_\_\_\_, 2010, by Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
 District Administrator

4. I, the District Administrator of the Fair Oaks Recreation and Park District, County of Sacramento, California, hereby certify that a copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of Sacramento, California, on \_\_\_\_\_, 2010.

\_\_\_\_\_  
 District Administrator

5. I, the County Auditor of the County of Sacramento, California, hereby certify that a copy of the Assessment Roll and Assessment Diagram for fiscal year 2010-11 was filed with me on \_\_\_\_\_, 2010.

\_\_\_\_\_  
 County Auditor, County of Sacramento

## PLANS & SPECIFICATIONS

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The Fair Oaks Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements (the "Improvements") proposed to be undertaken by the Fair Oaks Recreation and Park District's Parks Maintenance and Recreation Improvement District (the "Improvement District"), and the cost thereof paid from the levy of the annual assessment, provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, other recreational facilities, security patrols to protect the improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Fair Oaks Recreation and Park District. Plans and specifications for these improvements have been filed with the District Administrator of the Fair Oaks Recreation and Park District and are incorporated herein by reference.

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 Improvement District plus Incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the Fair Oaks Recreation and Park District.

## ESTIMATE OF COST AND BUDGET – FISCAL YEAR 2010-11

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### INTRODUCTION

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service is the maintenance and servicing of the park facilities with available revenues other than the assessment. This level of service was resulting in a declining level of parks and recreation facilities due to shortages of funds for the Park District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of Improvements, the existing baseline level of service, and the enhanced level of Improvements to be funded by the proposed assessment.

$\begin{array}{rcl} \text{Final Level of Improvements} & = & \text{Baseline level of Improvements} \\ & & + \\ & & \text{Enhanced Level of Improvements} \end{array}$
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### SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

The budget to be financed by the assessments is based on the original Engineer's Report, which was partially based on the results of an independent survey conducted for the District, which indicated property owners' priorities for various improvement projects and park maintenance services. Projects have been selected based on how closely they meet the needs expressed by the survey results. Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Park District boundaries will receive improved access to better maintained and improved parks in their area. The improvement plan includes projects that will improve park and open space security by enhancing lighting and adding park rangers; replace outdated playground equipment; enhanced maintenance of all parks and recreation areas to help ensure the continued beauty, usability, and accessibility of the Park District's parks, playfields, and recreation areas; develop playfields and youth oriented activity areas on undeveloped land owned by the Park District. A detailed project improvement plan has been developed and is available for review at the Park District offices.

FIGURE 2 – ESTIMATE OF COST – FISCAL YEAR 2010-11

<b>Installation, Maintenance, Servicing and Administration <sup>1</sup></b>	
Services and Supplies	\$834,389
Salaries and Benefits	\$1,081,525
<b>Incidental Costs</b>	
Engineering/Plan. Services	\$15,300
Assessment Collection Services	\$19,350
Other Charges	\$2,400
Legal Notice Publication	\$176
<b>Subtotal Incidental Costs</b>	<b>\$37,226</b>
<b>Totals for Installation, Maintenance, Servicing and Administration</b>	<b>\$1,953,139</b>
<b>Less: District Contribution for General Benefits <sup>2</sup></b>	<b>(\$1,544,449)</b>
<b>Net Cost of Installation, Maint, Servicing and Admin (Net Amount to be Assessed)</b>	<b>\$408,690</b>
<b>Budget Allocation to Property</b>	
<b>Total Assessment Budget <sup>3</sup></b>	<b>\$408,690</b>
Single Family Equivalent Benefit Units	13,243
<b>Assessment per Single Family Equivalent Unit *</b>	<b>\$30.86</b>

\* All assessments are rounded to lower even penny, so the budget amount may slightly differ from the assessment rate.

#### Budget Notes:

1. The item Installation, Maintenance, Servicing and Administration would provide funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements would include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.
2. As determined in the following section, at least 25% 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 \$1,953,139, the District must contribute at least 25% or \$488,285 from sources other than the assessments. The District will actually contribute \$1,544,449 which is well over that amount, and more than covers any general benefits from the Improvements.

3. 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 Improvement 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.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report explains the benefits to be derived from the Improvements to park facilities and District property throughout the Park District, and the methodology used to apportion the total assessment to properties within the Improvement District.

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

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

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit, including benefit that is indirect or derivative, must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

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

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

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

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

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

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

## BENEFIT FACTORS

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

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

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

- **Proximity to improved parks and recreational facilities**

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

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

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

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

- **Improved Views**

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

## BENEFIT FINDING

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

## GENERAL VERSUS SPECIAL BENEFIT

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

In other words:

$$\text{Total Benefit} = \text{Total General Benefit} + \text{Total Special Benefit}$$

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

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

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

A formula to estimate the general benefit is listed below:

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

## CALCULATING GENERAL BENEFIT

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

## BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

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

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

### ASSUMPTIONS:

1,267	PARCELS OUTSIDE THE DISTRICT BUT WITHIN 0.5 MILES OF A PARK WITHIN THE IMPROVEMENT DISTRICT
12,500	PARCELS IN THE IMPROVEMENT DISTRICT
50%	RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE IMPROVEMENT DISTRICT

### CALCULATION

$$\text{GENERAL BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT} = 1,267/12,500 * 0.5 = 5.1\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 5.1% of the Improvements may be of general benefit to property outside the Improvement District.

### BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The “indirect and derivative” benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Based on a review of the District map and area land uses, the Assessment Engineer determined that approximately 2.6% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

### BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District’s parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District<sup>1</sup>. Based on surveys of park and recreation facility usage conducted by SCI Consulting Group in similar Districts, it is estimated that less than 5% of the Park District’s facility usage is by those who do not live or work within District boundaries. When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of

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

general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

#### TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 17.9% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

GENERAL BENEFIT =	
5.1%	(OUTSIDE THE DISTRICT)
+ 2.6%	(INSIDE THE DISTRICT - INDIRECT AND DERIVATIVE)
+ 10.0%	(PUBLIC AT LARGE)
= 17.7%	(TOTAL GENERAL BENEFIT)

Although this analysis finds that 17.7% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 25%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Park District's total assessment budget for maintenance and improvement of its parks and recreational facilities is \$1,953,139. Of this total budget amount, the Park District will contribute \$1,544,449 from sources other than the assessments for the Improvements. This contribution by the Park District equates to approximately 79.08% of the total budget for maintenance and improvements and constitutes more than the amount attributable to the general benefits from the Improvements.

#### ZONES OF BENEFIT

The boundaries of the Assessment District have been carefully drawn to include the properties in the Fair Oaks Recreation and Park District that are proximate to the proposed

Improvements and that would materially benefit from the Improvements. The Assessment District is coterminous with the District boundaries. As the properties in the District have developed over time, regional and neighborhood parks have been strategically located throughout the community as it has been built out. Park size and location have been carefully incorporated into the design of the community, consistent with the NPRA guidelines. Now, with a mature community, all parcels in the District are located in close proximity to at least one park. It therefore is appropriate to provide a District-wide Assessment District because all parcels benefit similarly.

In *SVTA v. SCCOSA*, the court noted that a local agency-wide assessment district is appropriate under the right conditions:

*“Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to 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).”*

The court therefore acknowledged the appropriateness of a District-wide assessment so long as each parcel receives a direct advantage from the assessment-funded improvement or service. As demonstrated in this Engineer's Report, in light of the small District size and dispersal of parks throughout the District, each parcel in the Assessment District receives a direct advantage and special benefit from the Improvements.

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision. The benefits from the Improvements within the Assessment District do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the Assessment District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within the Assessment District. Therefore, zones of benefit are not justified or needed within the Improvement District.

## METHOD OF ASSESSMENT

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

It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.<sup>2</sup>

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 residential improved

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<sup>2</sup> For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

property was considered but was determined to be inappropriate because commercial, industrial and other property also receive direct benefits from the Improvements.

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

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

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

## RESIDENTIAL PROPERTIES

Certain residential properties in the Improvement 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 Fair Oaks Recreation and Park District, as depicted in the next figure, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the community of Fair Oaks from the 1990 Census 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 and each mobile home receives 0.68 SFE.

**FIGURE 3 – RESIDENTIAL 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. Table 2 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 4 – COMMERCIAL/INDUSTRIAL ASSESSMENT FACTORS**

<b>Type of Commercial/Industrial Land Use</b>	<b>Average Employees Per Acre</b>	<b>SFE Units per 1/4 Acre *</b>
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 fifth 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 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.

#### DURATION OF ASSESSMENT

It is proposed that the Assessment be levied for fiscal year 2000-01 and every year thereafter, so long as the 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 Improvements in the Improvement District. As noted previously, the Assessment can be levied annually after the Fair Oaks Recreation and Park District Board of Directors approves an annually updated Engineer's 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

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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 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

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WHEREAS, the Board of Directors of the Fair Oaks Recreation and Park District directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Improvement 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 said 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 Improvement District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2010-11 is generally as follows:

**FIGURE 5 – SUMMARY COST ESTIMATE – FISCAL YEAR 2010-11**

Installation, Maintenance & Servicing Costs	\$1,915,914
Incidental Costs	<u>\$37,226</u>
TOTAL BUDGET	\$1,953,139
Less: District Contribution for General and Special Benefits	<u><u>(\$1,544,449)</u></u>
NET AMOUNT TO ASSESSMENTS	\$408,690

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

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 Improvement 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.

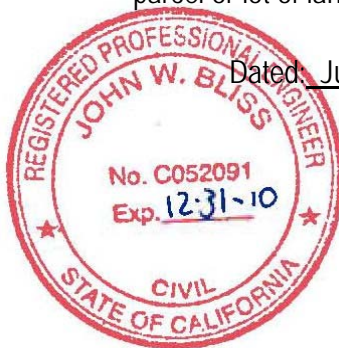
The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2008 to December 2009 was 2.61% and the Unused CPI carried forward from the previous fiscal year is 0%. Therefore, the maximum authorized assessment rate for fiscal year 2010-11 is increased by 2.61% which equates to \$30.86 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2010-11 at the rate of \$30.86, which is equal to the maximum authorized assessment rate.

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

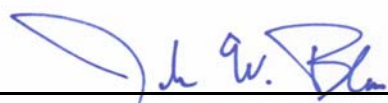
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2010-11. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said 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 2010-11 for each parcel or lot of land within the Improvement District.



Dated: June 10, 2010

Engineer of Work

By   
John W. Bliss, License No. C52091

## ASSESSMENT DIAGRAM

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The Improvement District includes all properties within the boundaries of the Fair Oaks Recreation and Park District. The boundaries of the Parks Maintenance and Recreation Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for fiscal year 2010-11, and are incorporated herein by reference, and made a part of this Diagram and this Report.

FILED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE FAIR OAKS RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2010.

DISTRICT ADMINISTRATOR

RECORDED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE FAIR OAKS RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2010.

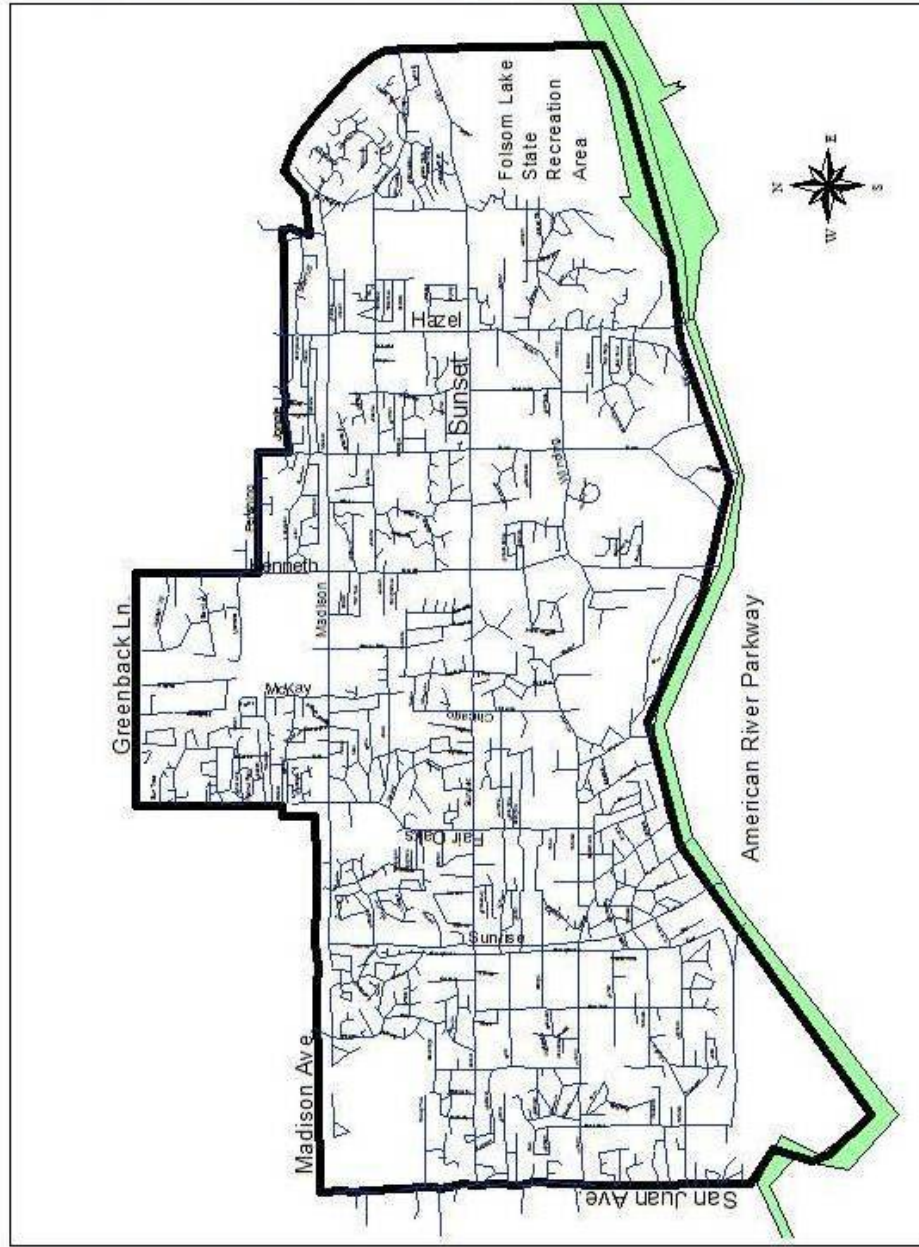
DISTRICT ADMINISTRATOR

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE FAIR OAKS RECREATION AND PARK DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2010 FOR THE FISCAL YEAR 2010-11 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2010. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT ADMINISTRATOR

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2010 AT THE HOUR OF \_\_\_\_\_ O'CLOCK, \_\_\_\_\_ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AT THE REQUEST OF THE GOVERNING BOARD OF THE FAIR OAKS RECREATION AND PARK DISTRICT

COUNTY AUDITOR, COUNTY OF SACRAMENTO



NOTE: 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 PARCEL SHOWN HEREIN. THESE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

**Legend**

- Fair Oaks Recreation and Park District
- Streets
- Parkway

**FAIR OAKS RECREATION & PARK DISTRICT  
PARKS MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT  
ASSESSMENT DIAGRAM**

PREPARED BY SCI CONSULTING GROUP  
4745 W ANGELS BLVD  
FAIRFIELD, CA 94534  
707-430-4300

## ASSESSMENT ROLL – FISCAL YEAR 2010-11

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

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