



**FAIR OAKS RECREATION & PARK DISTRICT**  
**PHOENIX FIELD**  
**LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT**

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

JUNE 2010

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

ENGINEER OF WORK:

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

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### **BOARD OF DIRECTORS**

Brandon Rose, Chair

John O'Farrell, Vice Chair

Ralph Carhart, Director

Rand Jacobs, Director

Geoff Simcoe, Director

### **DISTRICT ADMINISTRATOR**

Maureen Zamarripa

### **ASSISTANT DISTRICT ADMINISTRATOR**

Todd Sebastian

### **DISTRICT LEGAL COUNSEL**

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### **ENGINEER OF WORK**

SCI Consulting Group

Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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## INTRODUCTION

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### OVERVIEW

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

The Fair Oaks Recreation and Park District, Phoenix Field Landscape and Lighting Assessment District (the "Assessment District") provides park and recreation services to a narrowly drawn area encompassing 371 parcels. The purpose of the Assessment District is to rehabilitate, improve, enhance and maintain the Little Phoenix Park, which covers 0.95 acres and is located at the corner of Phoenix Avenue and Vought Drive, the Phoenix Enclave and Swale adjacent to former Filbert Avenue, and other perimeter landscape areas along Madison and Sunset Avenues.

### ASSESSMENT FORMATION

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

### ASSESSMENT CONTINUATION

In each subsequent year for which the assessments will be levied, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and proposed assessments for the upcoming fiscal year. The Engineer's Report also identifies future planned projects. 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 Engineer's Report was prepared pursuant to the direction of the Board on March 17, 2010.

This Report was prepared to establish the budget for the services that would be funded by the proposed 2010-11 assessments and to define the benefits received from the improvements by property within the District and the method of assessment apportionment to lots and parcels. 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 and Article XIID of the California Constitution (the "Article").

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

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 21, 2010. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2010-11. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2010-11.

### **PROPOSITION 218**

The assessments were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article 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.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as "grandfathered assessments" and held them to a lower standard than post Proposition 218 assessments.

### **SILICON VALLEY TAXPAYERS ASSOCIATION, INC. v SANTA CLARA COUNTY OPEN SPACE AUTHORITY**

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the

substantive assessment requirements of 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

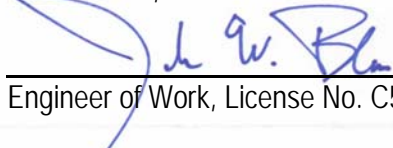
This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIC and XIID of the California Constitution because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access 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. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that the assessment complies with Proposition 218 as construed by SVTA vs. SCCOSA.

CERTIFICATES

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PHOENIX FIELD LANDSCAPE AND LIGHTING ASSESSMENT 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 Governing Board 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 AND SPECIFICATIONS

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The Fair Oaks Recreation and Park District, Phoenix Field Landscape and Lighting Assessment District, maintains park and recreational facilities and landscape areas at the Little Phoenix Park, located at 9041 Phoenix Avenue at the corner of Phoenix Avenue and Vought Drive, the Phoenix Enclave and Swale, and other landscape corridors on Madison and Sunset Avenues.

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

Installation, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, publicly owned trees, street frontages, playground equipment and picnic areas, as applicable, for property owned and maintained by the Assessment District.

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 part of any improvement; providing for the life, growth, health and beauty of landscaping; including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

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

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

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. 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 – FISCAL YEAR 2010-11

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FIGURE 1 – ESTIMATE OF COST

| <b>Installation, Maintenance, Servicing and Administration</b>            |                         |
|---|-------------------------|
| Services and Supplies   | \$52,812                |
| Salaries and Benefits   | \$10,024                |
| <b>Incidental Costs</b>   |                         |
| Engineering/Planning Services   | \$1,000                 |
| Assessment Collection Services  | \$300                   |
| Legal Notice Publication  | \$131                   |
| <b>Subtotal Incidental Costs</b>  | <u>\$1,431</u>          |
| <b>Totals for Installation, Maintenance, Servicing and Administration</b> | <u>\$64,267</u>         |
| <b>Less: District Contribution for General Benefits</b>                   | <u><u>(\$8,000)</u></u> |
| <b>Net Cost of Installation, Maint, Servicing and Admin</b>               | <b>\$56,267</b>         |
| (Net Amount to be Assessed)   |                         |
| <hr/>   |                         |
| <b>Budget Allocation to Property</b>                                      |                         |
| <b>Total Assessment Budget</b>  | <b>\$56,267</b>         |
| Single Family Equivalent Benefit Units                                    | <u>364</u>              |
| <b>Assessment per Single Family Equivalent Unit *</b>                     | <b>\$154.58</b>         |

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

## METHOD OF APPORTIONMENT

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### 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 improvements throughout the Assessment District, and the methodology used to apportion the total assessment to land uses within the Assessment District.

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

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's facilities or a property owner's specific demographic status. 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 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, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with the assessment proceeds. These categories of special benefit are summarized as follows:

- A. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
- B. Proximity to improved parks and recreational facilities.
- C. Access to improved parks, open space and recreational areas.
- D. Improved views.

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

- Proximity
- Expanded or improved access
- Views

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).*

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

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

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

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

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

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

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

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

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the 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 Park District, by maintaining the landscaping at Little Phoenix Park provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

#### **GENERAL VERSUS SPECIAL BENEFIT**

The Fair Oaks Recreation and Park District is a special district created pursuant to the laws of the State of California. There are many types of special districts that provide a variety of urban services. Special districts, like the Fair Oaks Recreation and Park District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the special district. The Phoenix Field Landscape and Lighting Assessments allow the District to provide its park and recreation Improvements to the Little Phoenix Park at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Improvements nor would the District because it does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of proximate parks, recreation facilities, landscaped corridors, project entrances, signs, walkways, parks, 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 Fair Oaks Little Phoenix Park and recreation facilities in the Assessment District was specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are outside the Assessment District do not enjoy the unique proximity, access, views and other special benefit factors described previously.

These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments, the Little Phoenix Park and recreation facilities within the Assessment District would be closed and would 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. In fact, it is reasonable to assume that if Assessments were not collected and the Little Phoenix Park and recreation facilities were closed as a result, properties in the Assessment District would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the park and recreation Improvements funded by this Assessment are of special benefit to certain benefiting properties located within the Assessment District and that the value of the special benefits from the Improvements to property in the Assessment District reasonably exceeds amount of the Assessments for every assessed parcel in the Assessment District. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.)

*Special Note Regarding General Benefit and the SVTA v. SCCOSA 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. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.*

*Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.*

*The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Fair Oaks Recreation and Park District, the County of Sacramento, and the State of California. This funding comes in the form of property taxes, grants, special programs, and general funds. This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessments district.*

## **METHOD OF ASSESSMENT**

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

## **DURATION OF ASSESSMENT**

It is proposed that the Assessment be levied for fiscal year 1989-90 and every year thereafter, so long as the Little Phoenix Park and recreational areas need to be improved and maintained and the Fair Oaks Recreation and Park District requires funding from the Assessments for its Improvements in the Assessment 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 STATEMENT

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**WHEREAS**, on March 17, 2010 the Board of Directors (the "Board") of the Fair Oaks Recreation and Park District (the "District") adopted its Resolution No. 031710-02 initiating proceedings for the levy of assessments within the Assessment District for the Fair Oaks Recreation and Park District, Phoenix Field, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), and to proceed with the proposed levy of assessments;

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

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

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

**FIGURE 2 – BUDGET SUMMARY – FISCAL YEAR 2010-11**

|  |           |
|--|-----------|
| Installation, Maintenance & Servicing Costs                  | \$62,837  |
| Incidental Costs   | \$1,431   |
| TOTAL BUDGET   | \$64,267  |
| Less: District Contribution for General and Special Benefits | (\$8,000) |
| NET AMOUNT TO ASSESSMENTS                                    | \$56,267  |
| <b>BUDGET TO ASSESSMENT</b>                                  |           |
| Total Budget   | \$56,267  |
| Total SFE Units  | 364       |
| Rate per SFE Unit  | \$154.58  |

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

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

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements. The Assessment District's assessment rate for fiscal year 2010-11 remains unchanged as it was established in 1989, at \$154.58 per single family equivalent (SFE) benefit unit.

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

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2010-11 for each parcel or lot of land within the Assessment District.

Dated: June 10, 2010



Engineer of Work

By

John W. Bliss, License No. C52091

## ASSESSMENT DIAGRAM

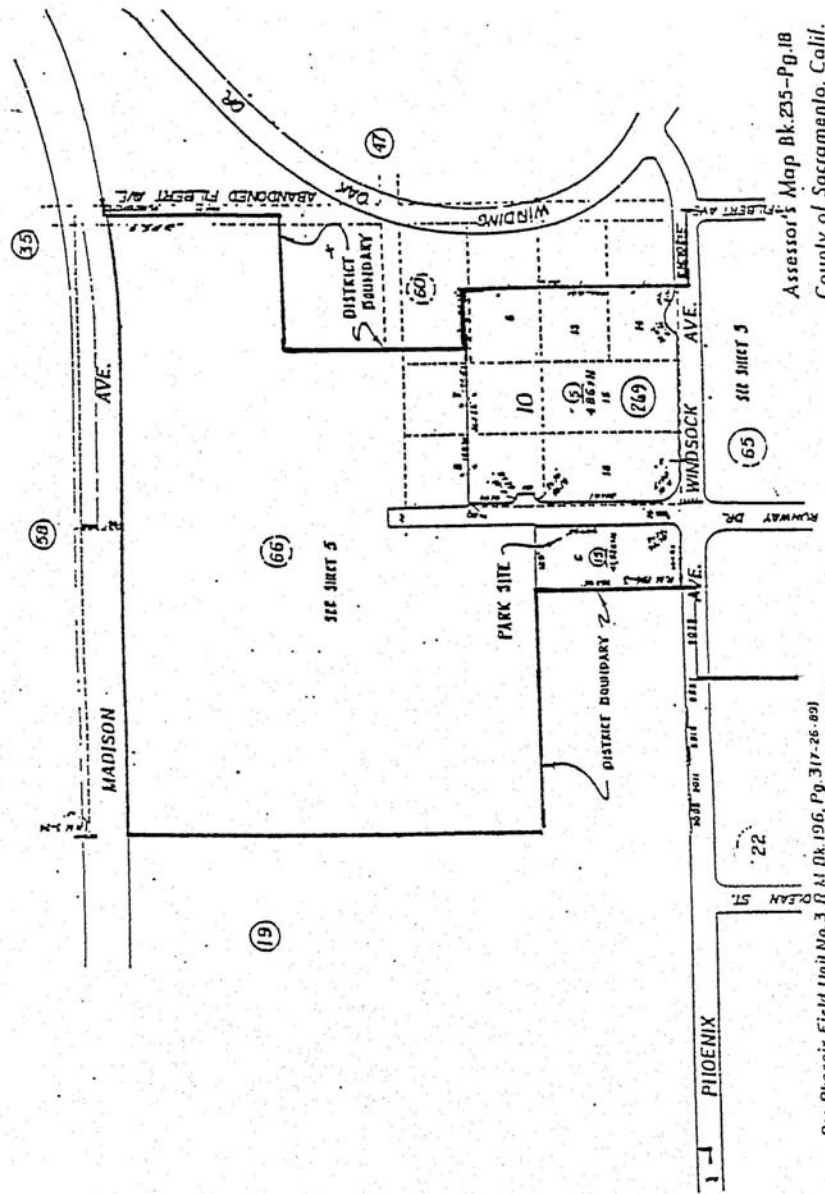
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The following pages display the Assessment Diagram of the Phoenix Field Landscape and Lighting Assessment District. The diagram shows all of the parcels of real property within this Assessment District. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Sacramento for a detailed description of the lines and dimensions of any parcels shown herein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in the maps by its distinctive Assessor's Parcel Number.

235-1

Tax Area Code

FOR PROJ. SEC. 4, T9N, R7E., MDB AM.  
WITHIN RANCHO SAN JUAN



Assessor's Map Bk. 235-Pg. 18  
County of Sacramento, Calif.

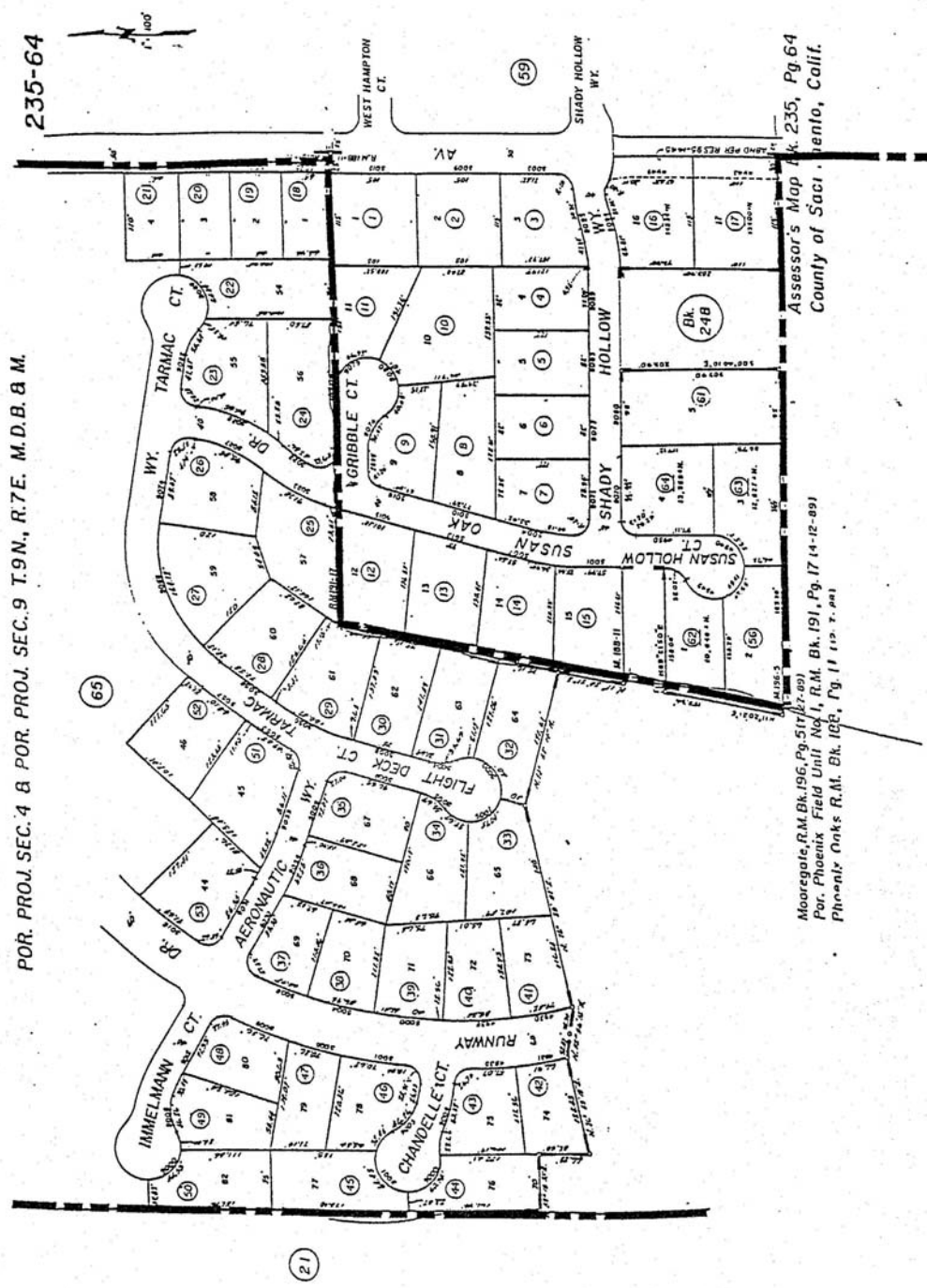
NOTE - Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.

For Phoenix Field Unit No. 3, R.M. Dk. 196, Pg. 317-26-89)  
-Oak- (Rollingwood - Unit No. 4, R.M. Dk. 100; Pg. 112-27-81)  
Fair Oaks Tract, R.M. Dk. 3, Pg. 24  
Olive Park School Tract, R.M. Dk. 3, Pg. 24

PHOENIX FIELD  
ASSESSMENT DIAGRAMS

SHEET 7 OF 7



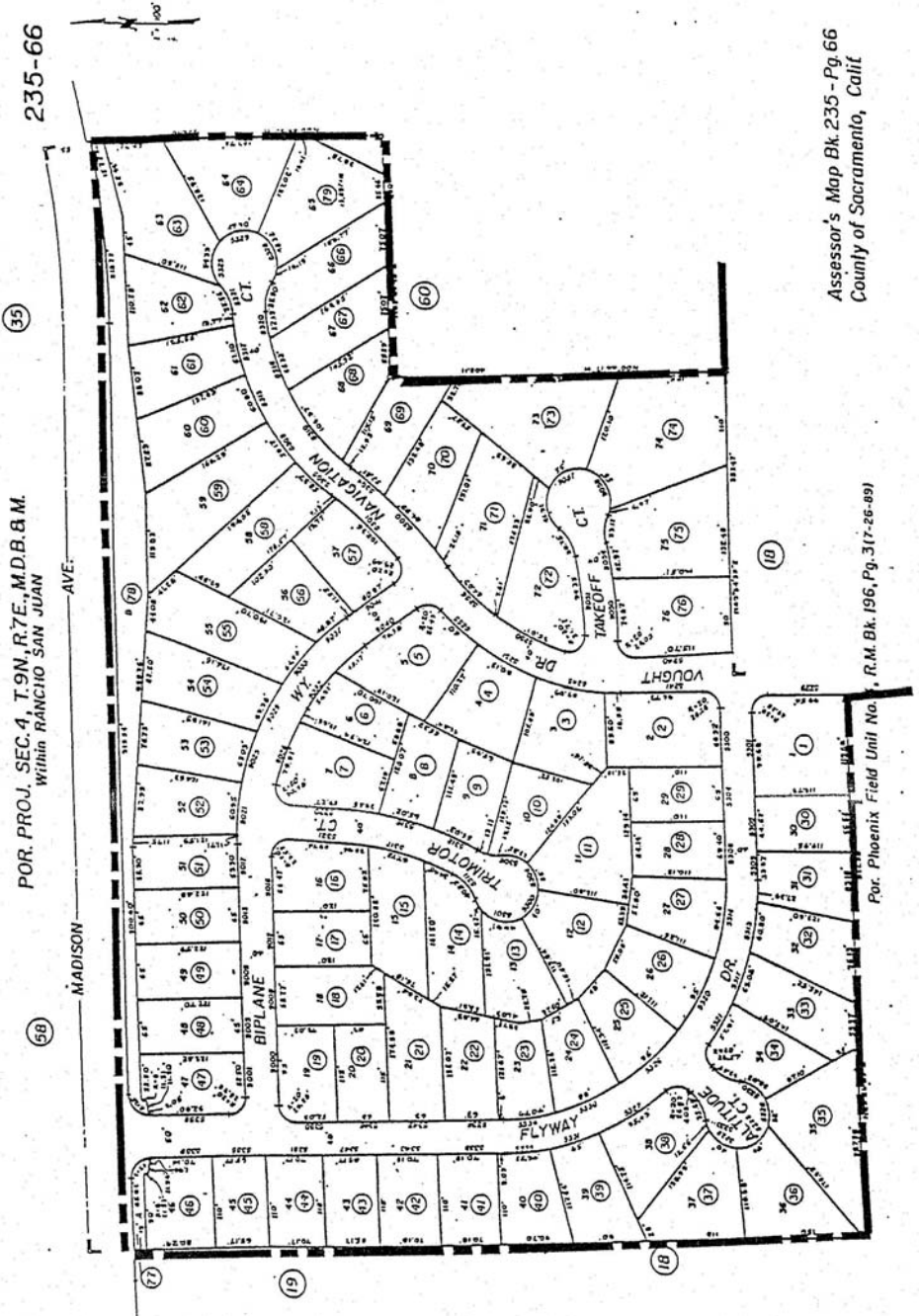


POB. PROJ. SEC. 4 & POR. PROJ. SEC. 9 T.9N., R.7E. M.D.B. & M.

Assessor's Map Bk. 235, Pg. 64  
County of Sacramento, Calif.

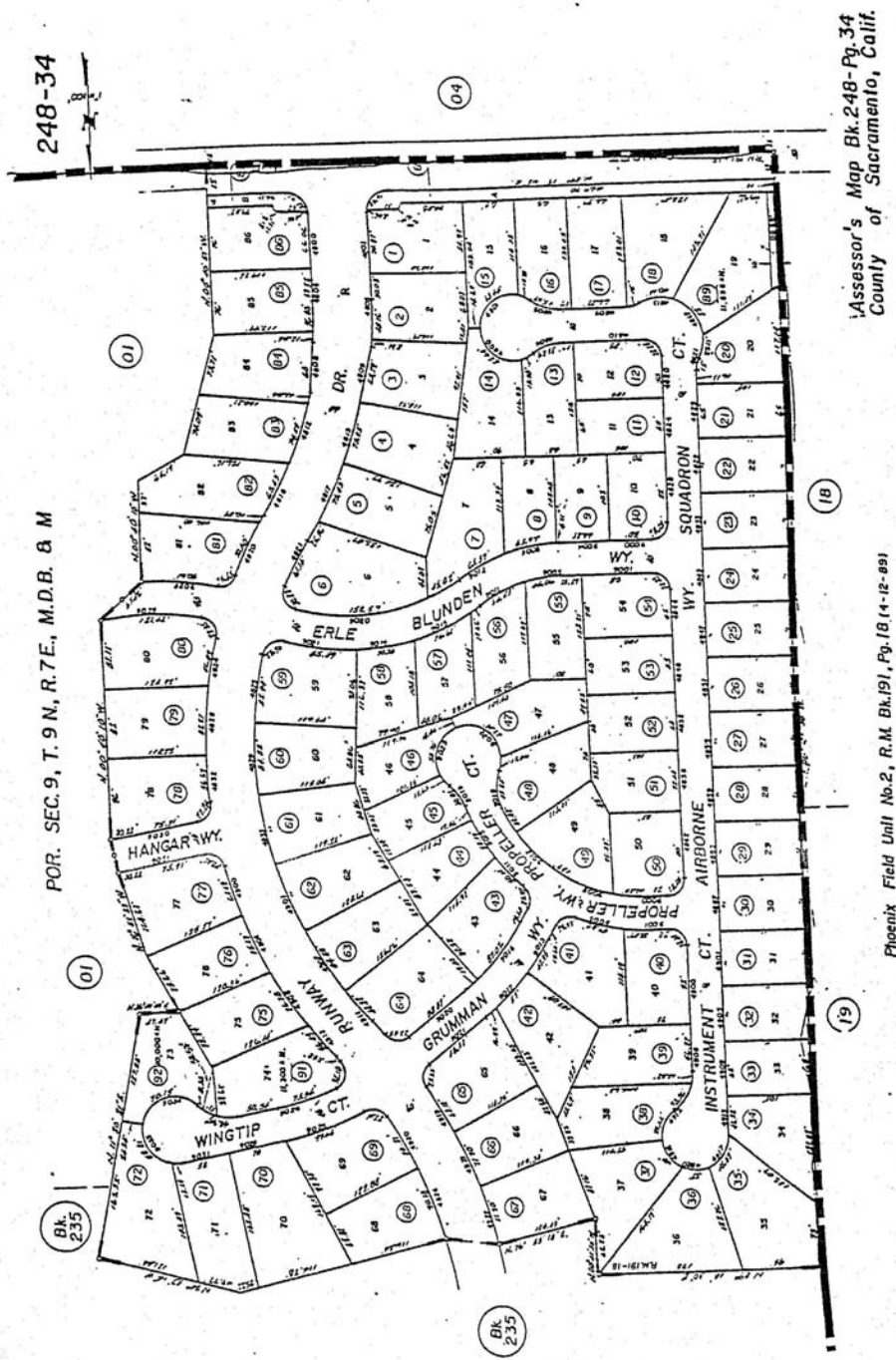
Mooregate, R.M. Bk. 196, Pg. 517 (2-09)  
Por. Phoenix Field Unit No. 1, R.M. Bk. 191, Pg. 17 (4-12-09)  
Phoenix Onks R.M. Bk. 188, Pg. 11 (12-7-08)





Assessor's Map Bk. 235 - Pg. 66  
County of Sacramento, Calif

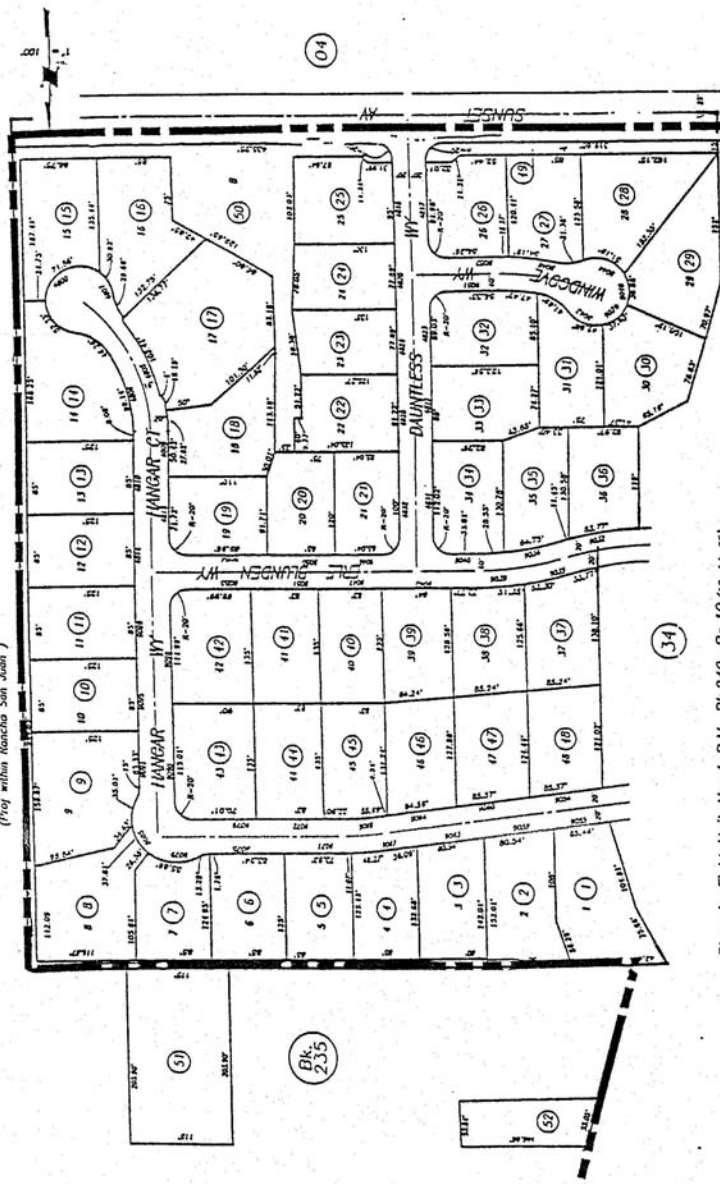
Por. Phoenix Field Unit No. R.M. Bk. 196, Pg. 3(17-26-99)



248-035

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POR PROJ SEC 9 T9N R7E MDB & M  
(Prof within Rancho San Juan)



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Assessor's Map Bk. 24  
County of Sacramento, Calif.

Phoenix Field Unit No 4 R.M. Bk. 240, Pg. 10 (12-14-93)

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Bk. 235

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## ASSESSMENT ROLL

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The Assessment Roll follows in this Report and is on file in the office of the Fair Oaks Recreation and Parks District at 4150 Temescal Street, Fair Oaks, CA 95628. The telephone number for that office is 916-966-1036. The final Assessment Roll is based upon the land use information in the fiscal year 2010-11 Sacramento County Assessor's Roll.