



**PLEASANT VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT**

ENGINEER'S REPORT

FISCAL YEAR 2008-09

APRIL 2008

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

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INTRODUCTION

The Pleasant Valley Recreation and Park District (the "Park District") currently provides park facilities and recreational programs for approximately 70,000 residents. The Park District currently owns, operates and maintains 28 neighborhood, community, and regional parks distributed throughout the District. (For general locations of the Park District's facilities, see the Diagram following in this Report.)

The Park District's facilities are summarized as follows:

District Parks

- ❖ Adolfo Park, (3.0 acres), N. Adolfo/Canoga.
- ❖ Arneill Ranch Park, (5.0 acres), 1313 Oakhurst Court, Sweetwater/Truman.
- ❖ Birchview Park, (0.7 acres), 5564 Laurel Ridge Lane, Birchview/Laurel Ridge.
- ❖ Calleguas Creek Park, (3.0 acres), Avenida Valencia / Via Jacara.
- ❖ Camarillo Oak Grove Park, (24.55 acres), 6968 Camarillo Springs Road.
- ❖ Carmenita Park, (1.0 acres), 1492 ½ Sevilla, Carmen/Sevilla.
- ❖ Charter Oak Park, (5.7 acres), 325 Charter Oak Drive, Charter Oak/Parkway Drive.
- ❖ Community Center Park, (12.9 acres), 1605 E. Burnley Street, Carmen/Burnley.
- ❖ Crestview Park, (3.4 acres), 3 Bradford, Esplendido/Bradford.
- ❖ Dizdar Park, (1.0 acres), 20 S. Glenn Drive, Ventura Boulevard/Glenn Drive.
- ❖ Dos Caminos Park, (4.4 acres), 2198 N. Ponderosa Road, Las Posas/Ponderosa.
- ❖ Encanto Park, (3.0 acres), Blanco/Encanto.
- ❖ Foothill Park, (2.3 acres), Fayton Court/Cranbrook.
- ❖ Freedom Park, (33.9 acres), 275 E. Pleasant Valley Road, Skyway/Eubanks.
- ❖ Heritage Park, (9.0 acres), 1630 Heritage Trail, Joshua Trail/Heritage Trail.
- ❖ Las Posas Equestrian Park, (2.0 acres), 2084 Via Veneto, El Tuaca/Via Veneto.
- ❖ Laurelwood Park, (1.5 acres), 2127 Dexter, Mobil/Dexter.
- ❖ Lokker Park, (7.0 acres), 848 Vista Coto Verde, Calle Higuera/Avenida Sultura.
- ❖ Mission Oaks Park, (20.2 acres), 5501 Mission Oaks Boulevard, Mission Oaks/Oak Canyon.

- ❖ *Mission Verde Park*, (2.0 acres), Mission Verde Drive.
- ❖ *Pitts Ranch Park*, (10.0 acres), 1400 Flynn Road.
- ❖ *Pleasant Valley Park*, (13.0 acres), 1030 Temple Avenue, Ponderosa/Temple.
- ❖ *Quito Park*, (5.0 acres), 7073 Quito Court, Calle Dia/Quito.
- ❖ *Springville Park*, (5.0 acres), 717A Tierra Santa, Tierra Santa/Via Zamora.
- ❖ *Trailside Park*, (0.5 acres), 5462 Cherry Ridge Drive, Willow View/Maple View.
- ❖ *Valle Lindo Park*, (10.0 acres), 889 Aileen Street, Valle Lindo/Aileen.
- ❖ *Woodcreek Park*, (5.0 acres), 1200 Woodcreek Road, Lynwood/Woodcreek.
- ❖ *Woodside Park*, (5.0 acres), 247 Japonica Avenue, Ridgeview/Japonica.

Vacant Park Sites

- ❖ *Village at the Park*, (55.0 acres).

The cost of maintaining our parks has increased with the growth in parkland and currently exceeds \$2.1 million per year. Due to this combination of decreased revenues, a growing community and expanding park acreage, in 2001 the Board proposed the establishment of an assessment district to provide adequate revenues for park maintenance services as well as for expanding and improving park facilities to meet the growing demand placed on the parks.

In February and March 2001 the Board 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 and Lighting Act of 1972. During this ballot proceeding, property owners in the District were provided with a notice and ballot for the proposed parks assessment ("the Parks Maintenance and Recreation Improvement District"). A 45-day period was provided for balloting and a public hearing was conducted on March 21st, 2001. 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 58.7% weighted support in favor of the Pleasant Valley Recreation and Park District's Park Maintenance and Recreation Improvement District.

As a result, the Board gained the authority to approve the levy of the assessments for the fiscal year 2001-02 and future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the Los Angeles Area, not to exceed 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 adopted on February 6th, 2008.

This Engineer's Report ("Report") was prepared to establish the budget for the services that would be funded by the proposed 2008-09 assessments, determine the benefits received from the park maintenance and improvements by property 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 assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing was held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 4th, 2008. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2008-09. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2008 for inclusion on the property tax roll for fiscal year 2008-09.

CERTIFICATES

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 Pleasant Valley Recreation and Park District Board of Directors adopted on February 6th, 2008.

Engineer of Work, License No. C52091

2. I, the Secretary of the Board, Pleasant Valley Recreation and Park District, County of Ventura, 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 _____, 2008.

Secretary of the Board

3. I, the Secretary of the Board, Pleasant Valley Recreation and Park District, County of Ventura, California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the Board on _____, 2008, by Resolution No. _____.

Secretary of the Board

4. I, the Secretary of the Board of the Pleasant Valley Recreation and Park District, County of Ventura, 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 Ventura, California, on _____, 2008.

Secretary of the Board

5. I, the County Auditor of the County of Ventura, California, hereby certify that a copy of the Assessment Roll and Assessment Diagram for fiscal year 2008-09 was filed with me on _____, 2008.

County Auditor, County of Ventura

PLANS & SPECIFICATIONS

The Pleasant Valley Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements proposed to be undertaken by the Pleasant Valley Recreation and Park District's Park 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, playground equipment, hard court surfaces, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, park grounds and facilities, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasiums, senior centers, running tracks, swimming pools, landscape corridors, trails, other recreational facilities, security guards, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Pleasant Valley Recreation and Park District. Any plans and specifications for these improvements will be filed with the General Manager of the Pleasant Valley 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.

FISCAL YEAR 2008-09 ESTIMATE OF COST AND BUDGET

Table 1 - Estimate of Cost, FY 2008-09

PLEASANT VALLEY RECREATION AND PARK DISTRICT Park Maintenance and Recreation Improvement District Estimate of Cost Fiscal Year 2008-09		
	Total Budget	
Installation, Maintenance & Servicing Costs		
Improvements		
Debt Service, Village at the Park Improvements		\$435,600
Village at the Park Improvements, Project Management		\$200,000
Improvements to Senior Center		\$98,000
Stage Floor Repair, Auditorium		\$28,000
Roof Repair / Replacement, Pleasant Valley Aquatic Facility		\$60,000
Pump Replacement, Pleasant Valley Aquatic Facility		\$14,000
Upgrade lighting, Pleasant Valley Park		\$29,000
Tree care		\$25,000
Parking Lot Repair		\$40,000
Park Amenities		\$15,000
Facilities Master Plan		\$50,000
Equipment		\$36,000
Turf and Playfields, Enhanced Fertilization & Supplies		\$20,000
Turf and Playfields, Enhanced Aeration & Supplies		\$20,000
Maintenance of Parks and Recreation Facilities ¹		\$278,300
Totals for Installation, Maintenance and Servicing		<u>\$1,348,900</u>
Less: District Contribution ²		(\$139,965)
Net Cost of Installation, Maintenance and Servicing		<u>\$1,208,935</u>
Incidental Costs:		
Assessment Administration and Engineering		\$16,500
County Assessment Collection and Data Charges		\$2,350
Allowance for Uncollectable Assessments		<u>\$15,000</u>
Subtotals - Incidentals		\$33,850
Less: Beginning Fund Balance (July 1, 08)		(\$604,650)
Contribution to Reserve Fund/Improvement Fund/Contingency		\$243,073
Total Park Maintenance and Recreation Improvement District Budget (Net Amount to be Assessed)		<u>\$881,208</u>
Budget Allocation to Property		
Total Assessment Budget*		\$881,208
	Unadjusted SFE	Adjusted SFE
Single Family Equivalent Benefit Units - Zone A	25,992.69	25,992.69
Single Family Equivalent Benefit Units - Zone B	37.70	9.43
Single Family Equivalent Benefit Units - Zone C	1,793.56	<u>896.78</u>
Adjusted SFE Units		26,898.90
Assessment per Single Family Equivalent Unit		\$32.76
Budget Allocation to Property		
* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly		

Notes to Estimate of Cost:

1. The item, Maintenance of Park and Recreation Facilities provides funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Services 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. Out of the total Park District contribution, the amount of \$139,965 is for general benefits that cannot be assessed to property owners.
3. The Act stipulates 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 funds shown under Reserve Fund / Improvement Fund / Contingency are primarily being accumulated for future capital improvement and capital renovation needs.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities and District maintained 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 Pleasant Valley Recreation and Park District as defined by the County of Ventura tax code areas and/or the Park District boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Improvement 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 installation, maintenance and servicing of improvements to be funded by the assessments, 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 Park District's recreational 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."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

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.

Seven benefit categories have been established that represent the types of special benefit to residential, commercial, industrial, institutional and other lots and parcels resulting from the installation, maintenance and servicing of parks and recreation improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies, which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the Improvement District. These types of special benefit are summarized as follows:

- Enhanced recreational opportunities and expanded access to recreational facilities for all residents throughout the Park District.

Residential properties benefit from the enhanced recreational opportunities offered by the improvements and maintenance services that would be made throughout the Park District. These maintenance and improvement services include, among others, new playground equipment, new parks and recreational facilities, improved playcourt, playfield and turf areas, new trees and landscaping, improved senior and community center facilities, and higher levels of maintenance and watering than would be provided in absence of the assessment. These improved park facilities will be available to residents and guests of property owners within the Park District, thereby making these properties more valuable.

Non-residential properties also will benefit from the improved park facilities in many ways. Employees will have better and well-maintained facilities to utilize for exercise, recreational activities, sporting events, picnics, company gatherings or other uses. These improvements, therefore, enhance an employer's ability to attract and keep quality employees. The benefits to employers ultimately flow to the property because better employees improve the business prospects for companies and enhanced economic conditions benefit the property by making it more valuable.

In "Trends: Parks, Practice and Program" by Love, L. and Crompton, J. (1993) the authors found that:

"The provision of parks and recreation services play an influential role in a community's economic development efforts. When companies choose to set up business or relocate, the availability of recreation, parks and open space is high on the priority list for site selection. Recreation and parks have a significant influence on people's preferred living locations."

All properties will benefit from the assessments that will be used to ensure that public recreational facilities, parks, open space areas, trails and other public resources are expanded, well maintained and safe.

- Protection of views, scenery and other resources values and environmental benefits enjoyed by residents, employees, customers and guests and preservation of public assets maintained by the Park District.

The proposed Improvement District will provide funding to protect and improve the public resources and facilities of the Park District. For example, the assessments will provide funding to remove graffiti from Park District facilities, to keep the Park District's park grounds clean with consistent trash removal and to adequately maintain the grounds and facilities so that turf areas remain green and healthy and the grounds and facilities of the Park District do not fall into disrepair. The proposed Improvement District would also provide funding for new parks, landscaping, turf and play areas.

With regard to the environmental benefits of parks and the public vegetation they support, the Florida Department of Natural Resources found that:

"In a City environment, every tree is worth \$275 in benefits each year due to reductions in air-conditioning costs, erosion control, wildlife protection, and air pollution control."

This benefits properties by maintaining and improving the aesthetics and attractiveness of public resources in the community, as well as ensuring that such resources remain safe and well maintained.

- Increased economic activity.

Well-maintained, expanded and improved park facilities will allow for expansion of recreation programs and increased use of the facilities. Expanded use and activities facilitated by new and refurbished facilities brings greater numbers of people in the area who can utilize the services of businesses within the Improvement District. The users of the Park District's recreational facilities will be more likely to shop and eat locally. Increased use leads to increased economic activity in the area, which is a benefit ultimately to residential, commercial, industrial and institutional property.

"California's public parks generate more than \$35 million annually from businesses for local events. Visitors to public parks and outdoor recreation areas support approximately 235,000 jobs in California's economy. (California Park and Recreation Society)"

- Expanded employment opportunity.

Improved recreational facilities and public resources foster business growth which, in turn, creates additional employment opportunities for Park District residents. In addition, the assessments expand local employment opportunities by funding new projects that may create the need for additional construction or maintenance jobs.

Improved and well-maintained recreational facilities also provide business properties with an opportunity to attract and keep employees due to the benefits provided by these recreational facilities.

The California Park and Recreation Society, in 1997 stated:

"Recreation and park amenities are central components in establishing the quality of life in a community, [business'] main resource is their employees for whom quality of life is an important issue. The availability and attractiveness of local parks and programs influences some companies relocation decisions and the presence of a park encourages real estate development around it."

- Reduced cost of local government in law enforcement, public health care, fire prevention and natural disaster response.

High quality recreational facilities allow residents and employees in the Park District to enjoy activities close to home, thereby not spending time driving to other areas.

Improved and well-maintained recreational facilities can also serve to improve public safety and reduce the cost to local government by providing a healthy alternative for youth and adult activities. Studies have shown that adequate park and recreation facilities and recreation programs help to reduce crime and vandalism.

"The Phoenix (AZ) Parks, Recreation and Library Department (1994), when expanding its late night/weekend activities over the summer months, found that such programs result in a 52% reduction in juvenile crime. Such programs were provided at a cost of 74 cents per person whereas the cost to incarcerate one teen for one year is \$38,000."

"It is estimated that every additional mile walked by a sedentary person adds 20 minutes to the person's life and saves society 34 cents in medical and related costs. (RAND Corporation, 1993)"

All of these factors ultimately benefit property by making the community more desirable and property, in turn, more valuable.

- Enhanced quality of life and desirability of the area.

The assessments will provide funding to improve the Park District's public recreational facilities and to ensure that the parks and facilities remain operable, safe, clean and well maintained. Such improved and well-maintained facilities enhance the overall quality of life and desirability of the area. This is a benefit to residential, commercial, industrial and other properties.

- Specific enhancement of property values.

The above benefit factors, when applied to property in the Park District, create specific enhancement of property values. For example, the assessments will provide funding to improve the Park District's public recreational facilities, grounds and play areas and to ensure that the grounds and facilities remain operable, safe, clean and well maintained. In turn, property values are specifically enhanced by the availability of improved, safe and well-maintained recreation facilities and public resources within a community. Values of commercial and industrial property increase based on these same elements and the enhanced economic activity derived from quality of public resources in the area.

Having a system of well-maintained and improved neighborhood parks serves as an important environmental feature for which the community of greater Camarillo will be known. This, in turn, makes the Pleasant Valley Recreation and Park District a more attractive and safer place to live and to locate new businesses by improving overall quality of the community, providing pleasant places for residents to enjoy, and increasing recreational opportunities.

The correlation between enhanced property values and improved and well-maintained recreational facilities has been documented. The United States Department of the Interior, National Park Service determined that:

"An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property value.

Parks and recreation stimulate business and generate tax revenues.

Parks and recreation help conserve land, energy and resources.

Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout one's working life, and through helping individuals cope with the stress of a fast-paced and demanding life."

Additionally, the National Recreation and Park Association, in June 1985, stated:

"The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of both private interest to the landowner and others, holding an economic stake in the area, and of public interest to the taxpayers, who have a stake in a maximum of total assessed values."

Moreover, the Supreme Court of California and the United States Supreme Court have found that improved and well-maintained park facilities confer special benefits to property by enhancing property values. In Knox v. City of Orland, 4 Cal.4th 132, 143 (1993) the Supreme Court of California found that:

"Plaintiff's basic argument that a special assessment is never appropriate to fund park improvements is unconvincing. Significantly, plaintiff's attempt to differentiate between street lights, sewers, sidewalks and flood control as constituting proper subjects for special assessment, and public parks as matters of such a general nature as to not justify a special assessment, is virtually identical to an argument rejected nearly a century ago by the United States Supreme Court in *Wilson v. Lambert*."

In Wilson v. Lambert (1898) 168 U.S. 611, 616 [42 L.Ed. 599, 601, 18S.Ct.217] the United States Supreme Court stated:

"The residents and property holders in the District of Columbia must be regarded as coming within the class of beneficiaries; and, so far from being injured by the declaration that the park shall also have national character, it is apparent that thereby the welfare of the inhabitants of the District will be promoted. Whatever tends to increase the attractiveness of the city of Washington, as a place of permanent or temporary residence, will operate to enhance the value of private property situated therein or adjacent thereto."

In addition, professional property appraisers and instructional books on the subject find that well-maintained public recreational grounds and facilities enhance property values in a community.

"In Boise, Idaho, over \$10 million has been invested into a greenbelt: the appraised value of undeveloped land near that greenbelt average an estimated 2-to-2.5 times higher than it would without the greenbelt.

A 1993 study in Greeley, Colorado suggests that homes located close to quality recreation facilities sold for 8 to 10 percent higher than other homes."

GENERAL VERSUS SPECIAL BENEFIT

The cost of improving and maintaining the grounds and facilities for use and enjoyment by property owners, residents, employees, and customers in the Park District is a special benefit to property in the Park District because the improvements and maintenance confer the special benefit factors described above. Moreover, in absence of the proposed assessments, the level of park maintenance and improvement would decline due to Park District budget constraints and expanding park acreage. Therefore, the assessments provide special benefits to the community by supporting a higher level of park maintenance and improvement than would otherwise be provided.

The maintenance and improvement of the Park District's parks and recreational facilities from the assessments also provides a degree of general benefit to the public at large. A

measure of this general benefit is 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 District¹. A survey of park and recreation facility usage conducted by SCI Consulting Group found that less than 5% of the Park District's facility usage is by those who do not live or work within District boundaries.² In order to establish a conservative measure, 10% of the benefits conferred by the proposed maintenance and improvements are determined to be general in nature. (It should be noted, however, that benefit factors such as protection of resource values, reduced cost of local government and specifically enhanced property values are conferred to property in the Improvement District regardless of the use of the parks and facilities. Therefore this measure of general benefits is also a conservative measure because many special benefit factors are not related to usage by the greater public.)

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$1,348,900. Of this total budget amount, the Park District will contribute \$139,965 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 10% of the total budget for maintenance and improvements and constitutes more than the amount attributable to the general benefits received from the improvements to be made by the Improvement District.

METHOD OF ASSESSMENT

The second 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.

¹ . Those individuals who do not provide any benefits to property owners within the Park District are a measure of the general benefits arising from the improvements. 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.

² . A total of 200 park users were surveyed on different days and times during the months of November and December, 2000. Nine respondents (4.5%) indicated that they did not reside or work within the Park District.

ZONES OF BENEFIT

The Pleasant Valley Recreation and Park District's parks and recreation facilities are generally concentrated in the areas encompassing the City of Camarillo. The outlying, generally more rural areas of the Park District do not include park and recreation facilities and are generally less proximate to the Park District's facilities. Therefore, this area receives relatively lesser special benefits from the assessments than properties located within the City of Camarillo. This area of lesser benefit is defined to include all parcels within District boundaries that are located outside of the City limits, excluding the upper northwest section of the unincorporated areas of the Park District, generally known as the Heights and Spanish Hills³. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All parcels within the City of Camarillo or within the unincorporated areas described as the Heights or Spanish Hills are classified into Zone of Benefit A or Zone A.

Relative proximity and access to the Park District's facilities is a measure of the level of special benefit conferred by the assessments. Parcels in Zone B are approximately four times farther removed from the Park District's facilities as those within Zone A; therefore these properties are determined to receive 1/4 (25%) the level of benefit as those within Zone A.

Leisure Village and The Springs are two retirement communities generally located on the eastern side of the City of Camarillo. Both communities provide their own recreational facilities and programs to their residents, and the Park District does not own or maintain facilities within the two communities. Consequently, the recreational facilities and services offered by Leisure Village and The Springs offset some of the benefits provided by the Park District's facilities, so these properties receive lower levels of special benefit. Although the residents and employees of Leisure Village and The Springs use facilities within each community, they also can and do utilize the Park District's facilities and programs, such as the Senior Center, Community Center, and Pleasant Valley pool.

A survey of property owners conducted by Godbe Research and Analysis in August 2000, found that property owners in these communities utilized Park District facilities generally approximately at one-half the frequency of property owners outside these communities. Using relative frequency of use as a measure of benefit, the Engineer has determined that a benefit of 1/2 the level of benefit as those within Zone A is appropriate. Therefore, properties in Leisure Village and The Springs are classified into Zone of Benefit C or Zone C and are determined to receive a benefit of 1/2 (50%) the level of benefit as those within Zone A.

³ . The area of Heights and Spanish Hills generally located in the northwest unincorporated section of the Park District, has the Las Posas Equestrian Park and Springville Park located within this area. In addition, this area has similar proximity to the Park District's parks and facilities as do other parcels within the City of Camarillo.

The summary of parcels and assessments by Zone of Benefit is listed in the following table.

Table 2 - Summary of Parcels and Assessments by Zone of Benefit

	<i>Zone of Benefit</i>			<i>Total</i>
	<i>A</i>	<i>B</i>	<i>C</i>	
Total Parcels	22,772	228	2,396	25,396
SFE Units (Unadjusted for Benefit Weighting)	25992.69	37.70	1793.56	27,823.95
Benefit Adjustment Factor	100%	25%	50%	
Assessment Rate per SFE	\$32.76	\$8.19	\$16.38	
Total Assessment	\$851,520.52	\$308.76	\$29,378.51	\$881,207.80

The Zones of Benefit are shown on the Assessment Diagram and are listed for each parcel on the Assessment Roll.

ASSESSMENT APPORTIONMENT

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

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 well maintained and improved parks and recreational facilities. This benefit ultimately flows to the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

As stated previously, 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, use and enjoy the Park District's park and recreational facilities, and control property values by placing a value on the special benefits to be provided by the improvements. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or

otherwise use a property is an indicator of the relative level of benefit received by a property.

The Engineer determined that the appropriate method of assessment should be based on the type of property, the relative size of the property and the potential use of property by residents and employees. This method is further described below.

RESIDENTIAL PROPERTIES

All improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category.

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 Pleasant Valley Recreation and Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Park District from the 1990 Census and dividing it by the total number of such households, finds that approximately 3.32 persons occupy each single family residence, whereas an average of 2.16 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.32 persons, 0.65 SFE would equate to one multi-family unit or 0.65 SFE for every 2.16 residents. Likewise, each condominium unit receives 0.71 SFE and each mobile home receives 0.51 SFE.

Table 3 - Residential Density and Assessment Factors

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>SFE Factor</i>
Single Family Residential	34,333	10,343	3.32	1.00
Condominium	9,464	4,030	2.35	0.71
Multi-Family Residential	5,633	2,602	2.16	0.65
Mobile Home on Separate Lot	1,712	1,014	1.69	0.51

Source: 1990 Census, city of Camarillo.

The single family equivalency factor of 0.65 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. Moreover, the Engineer's experience with property owners of larger multifamily units has consistently found these owners place a lower level of benefit per dwelling unit to their property from the proposed improvements relative to owners of single family residences. Therefore the benefit for properties in

excess of 20 units is determined to be 0.65 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 the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

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

In comparison, the average number of people residing in a single family home in the area is 3.32. Since the average lot size for a single family home in the Park District is approximately 0.27 acres, the average number of residents per acre of residential property is 12.30.

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 12.3 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for allocating commercial/industrial benefit. Table 4 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.

Table 4 - Commercial/Industrial Density and Assessment Factors

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per 1/4 Acre ²</i>
Commercial	24	1.00
Office	68	2.83
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.04

1. Source: San Diego Association of Governments Traffic Generators Study.

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

VACANT PROPERTIES

The benefits to be received from the construction and maintenance of recreational facilities throughout the Park District include active benefits, which are related to the use and enjoyment of property in the Park District, and passive benefits, which are related to the underlying land. An example of a passive benefit is enhancement of property value that will accrue to a vacant parcel from the park maintenance and improvements based on its future potential use. Another example of a passive benefit factor is increased economic activity because all properties in areas with increased economic activity are generally more valuable. Undeveloped property also benefits from the installation and maintenance of recreational facilities because when the property is developed, the recreational facilities will be available to the developed property.

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 active benefits. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the Fiscal Year 2000-01 assessed valuation data from the County of Ventura, found that 35% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 35% of the benefits are related to the underlying land and 65% are related to the day to day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.35 per parcel.

As properties are approved for development, their value increases. Likewise, the special benefits received by vacant property increases as the property is approved for development, or becomes closer to being fully 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 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

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved uses, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

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

Church parcels and property used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Many of these parcels also provide some degree of on-site amenities that serve to offset some of the benefits from the Parks Maintenance and Improvement District. In addition, the Park District maintains reciprocal use arrangements with many educational properties that allow for the public, recreational use of these properties. Such public use tends to reduce the use and wear of Park District facilities. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

APPEALS AND INTERPRETATION

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the General Manager 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 General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager 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 General Manager 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 General Manager or her or his designee, shall be referred to the Board of the Pleasant Valley Recreation and Park District and the decision of the Board of the Pleasant Valley Recreation and Park District shall be final.

ASSESSMENT

WHEREAS, on February 6, 2008 the Pleasant Valley Recreation and Park District Board of Directors adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report For the Pleasant Valley Recreation and Park District, County of Ventura, California;

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

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

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2008-09 is generally as follows:

SUMMARY COST ESTIMATE

	<i>F.Y. 2008-09</i> <u>Budget</u>
Parks Maintenance	\$354,300
Parks Improvements	\$994,600
Contingency and Reserve	\$243,073
Incidental Expenses	\$33,850
TOTAL BUDGET	<u>\$1,625,823</u>
Less:	
Beginning Fund Balance (July 1, 08)	(\$604,650)
Park District Contribution	<u>(\$139,965)</u>
NET AMOUNT TO ASSESSMENTS	<u>\$881,208</u>

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 said 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 authorized maximum assessment rate for the District includes an annual adjustment by an amount equal to the annual change in the Los Angeles Consumer Price Index, not to exceed 3% per year. As the amount of the annual increase in the Los Angeles Area Consumer Price Index from December 2006 to December 2007 is 4.16%, the authorized maximum levy rate for fiscal year 2008-09 is 3.0% above the maximum levy rate for fiscal year 2008-09. Including the authorized annual adjustment, the maximum authorized assessment rate for fiscal year 2008-09 is \$32.76 per single family equivalent benefit unit and the proposed fiscal year 2008-09 assessment rate per single family equivalent benefit unit is \$32.76.

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 Ventura for the fiscal year 2008-09. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2008-09 for each parcel or lot of land within the said Improvement District.

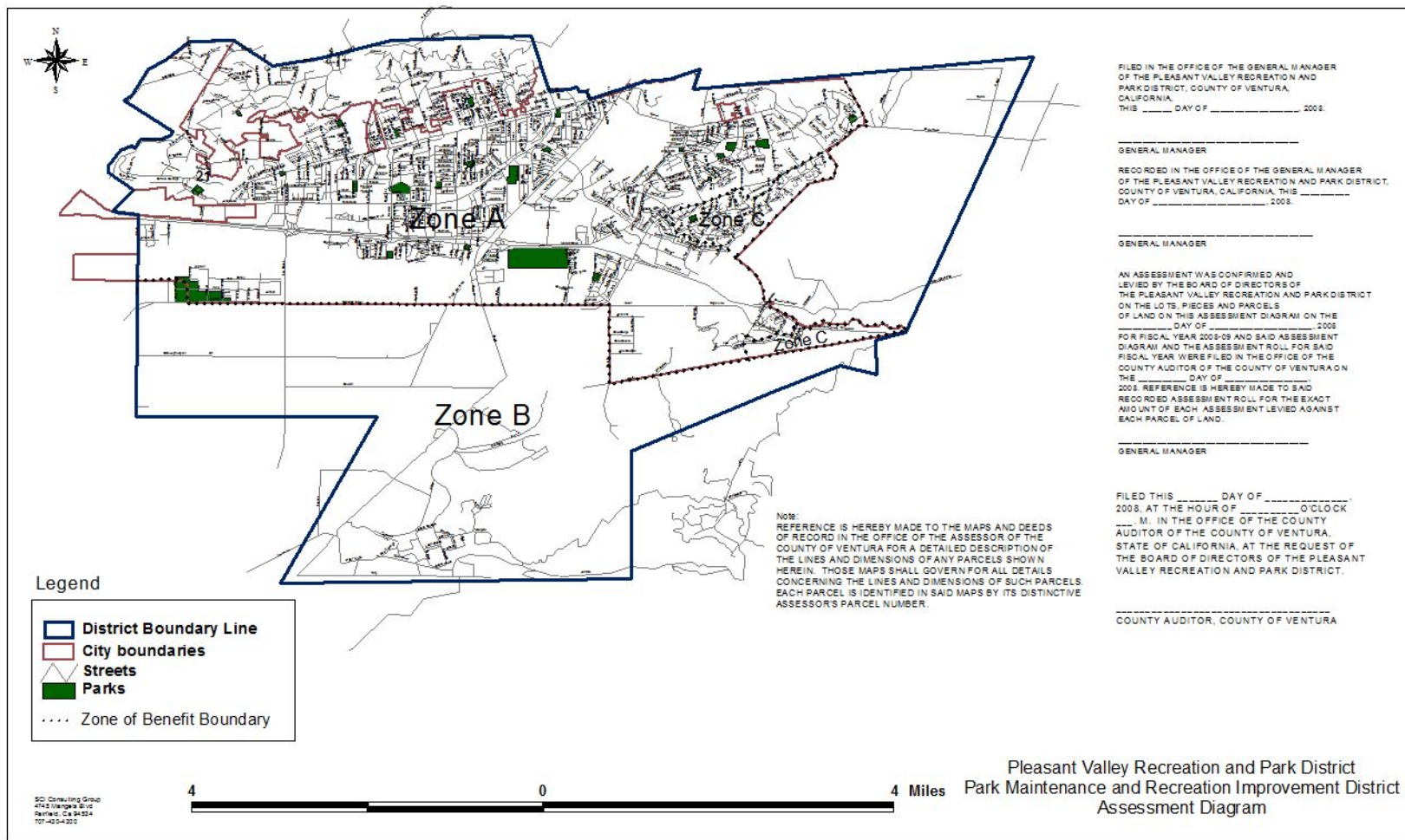
Dated: April 29, 2008

Engineer of Work

By _____
John Bliss, License No. C52091

ASSESSMENT DIAGRAM

The Improvement District includes all properties within the boundaries of the Pleasant Valley Recreation and Park District. The boundaries of the Parks Maintenance and Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Ventura, for fiscal year 2008-09, and are incorporated herein by reference, and made a part of this Diagram and this Report.



APPENDIX A - 2008-09 ASSESSMENT ROLL

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.