

ITEM 8.A.

MOORPARK CITY COUNCIL AGENDA REPORT

TO: The Honorable City Council

FROM: Ronald Ahlers, Finance Director *RA*

DATE: May 9, 2011 (Meeting June 1, 2011)

SUBJECT: Consider Final Review of the Assessment Engineer's Report for the Landscaping and Lighting Maintenance Assessment Districts for Fiscal Year 2011/2012 and Resolution Confirming the Levy Amounts

EXECUTIVE SUMMARY

The City Council is being asked to open the public hearing on the continuation of the Landscape and Lighting Maintenance Assessment Districts (Assessment Districts) for fiscal year 2011/2012, receive testimony, close the Public Hearing, approve the final Assessment Engineer's Report (Engineer's Report), and adopt the resolution confirming the assessment levy.

DISCUSSION

In 1984, a Landscaping and Lighting Maintenance Assessment District No. AD 84-2 (AD 84-2), encompassing the entire City, was created to fund costs associated with street lighting and the maintenance of various landscaped areas in the City. This was a successor to the District enacted by the County of Ventura prior to the incorporation of the City. In subsequent years, Zones of Benefit were added to fund improvements and the maintenance of certain specific areas. Later, these Zones were changed to District 1 through District 12.

Since 1984, the City has formed additional Assessment Districts to fund the maintenance of certain landscape improvements in and adjacent to:

2001

- Tract 5201, Wilshire Builders (AD01-1, District 14)
- Tract 4928, Toll Brothers (AD01-2, District 15)
- Tract 5166, Cabrillo (AD01-3, District 16) †

2004

- Tract 5307, Colmer Development (AD04-01, District 18)

2005

- Tract 5264, M&M Development (AD05-01, District 19)

2006

- Tract 5133, Shea Homes (AD06-01, District 21)

2007

- Tract 5045, Pardee Homes (AD07-01, District 22)
- Tract 5187, Lyon Homes (AD07-02, District 20)
- IPD 2000-10, Asadurian (AD07-04, District 24) ^{††}

2008

- CPD 2004-01, Nearon (AD07-03, District 25)

2009

- CPD 2004-03, Warehouse Discount Center (AD09-01, District 26) ^{†††}

2010

- CPD 2005-02, Tuscany Square (AD10-01, District 31) ^{†††}
- CPD 2005-03, HFR Investment I, LLC (AD10-02, District 32) ^{†††}

Notes: [†] Districts 13, 17, 27, 28 and 29 are not assigned.

^{††} District 23 – Tract 5130, Suncal/Vistas was not completed.

^{†††} Districts 26,31 and 32 are back up maintenance districts.

As part of the annual budget process, the City Council considers whether or not to renew the subject Assessment Districts and levy assessments for the upcoming fiscal year. In preparation for that consideration, it is necessary to prepare an Engineer's Report setting forth certain relevant information pertaining to such an action. On February 2, 2011, the City Council adopted Resolution No. 2011-2997 directing the preparation of said Engineer's Report.

Engineer's Report

The City Council is being asked to receive public testimony on the continuation of the assessment and to set the assessment levy amount. On May 4, City Council approved the preliminary Engineer's Report (Attachment C), which established the assessment amounts for each zone/district, the formula used to spread the assessment and calculation of "special" benefit versus "general" benefit. This report sets forth certain

relevant information, including the following:

- a Boundary Map(s);
- the reason for the assessments;
- the duration of the assessments;
- the method of assessments;
- the amount of the annual assessments;
- information regarding cost of living adjustments;
- information pertaining to reductions to the amounts levied in order to keep assessment fund reserve balances within certain prescribed limits; and
- a description of improvements to be maintained.

Improvements to be Maintained

The improvements and maintenance funded by the Assessment Districts are generally described as follows:

- Street Lighting:** Street lighting energy and maintenance costs (Citywide assessment).
- Landscape Maintenance:** The maintenance of certain designated parkways and medians (Citywide assessment).
- Zones/Districts:**

<u>Zone / District</u>	<u>AD Name</u>	<u>Location</u>
1	Pecan Avenue	Tract 2851
2	Steeple Hill Area	Tract 2865
3	Butler Creek/Peppermill	Tract 3032
4	Williams Ranch Road	Tract 3274
5	Pheasant Run Area	Tracts 3019 & 3525
6	Inglewood Street	Tract 3274
7	Moorpark Business Park	LA Ave & Gabbert
8	Home Acres Buffer Area	
9	Moorpark Industrial Park	Condor Drive
10	Mountain Meadows	Planned Community 3
11	Alyssas Court	Tract 4174
12	Carlsberg Specific Plan	

Zone / District	AD Name	Location
14	Wilshire Builders	Tract 5201
15	Toll Brothers	Tract 4928
16	Cabrillo Economic Dev't Corp	Tract 5161
18	Colmer	Tract 5307
19	M & M Dev't	Tract 5264
20	Lyon Homes	Tract 5187
21	Shea Homes	Tract 5133
22	Pardee Homes	Tract 5045
24	Casino Storage	LA Ave & Goldman Ave
25	Nearon	CPD 2004-01
26	Warehouse Discount Center	CPD 2004-03
31	Tuscany Partners	CPD 2005-02
32	HFR Investments I	CPD 2005-03

Notes: Zone/District 2, 5, 10 & 16 include drainage maintenance.
 Zone/District 13, 17, 27, 28, 29 & 30 are unassigned.
 Zone/District 23 Suncal/Vistas was not completed.

FY 2011/2012 Assessment Amounts and Adjustment

The method used to establish the assessment amounts is based on a two-step process: 1) identifying the "special" benefits resulting from the improvements; and 2) allocating the assessments to the property based on the proportional "special" benefits derived from improvements over and above the "general" benefits. This method has been unchanged from prior years. AD 84-2, which includes Zones/Districts 1 to 11, were established prior to the passage of Proposition 218. As such, the per lot (per acre) assessment amounts in these Zones/Districts are at the same level. Any action to otherwise increase these assessments may not be taken without first seeking approval of such an increase via a mail ballot prepared and processed in accordance with the requirements of Proposition 218.

Pursuant to language set forth in the formation documents for Zone/Districts 12 through 32, the annual maximum assessments for these Zone/Districts may be increased annually to cover cost-of-living (COLA) increases. The COLA increase in the Los Angeles Area Consumer Price Index from December 2009 to December 2010 is 1.34 percent. The maximum assessment amounts for fiscal year 2011/2012 include the COLA adjustments which are also summarized as follows:

MAXIMUM ASSESSMENTS FOR ZONES 12 – 32

Zone/District	FY 10/11 Maximum Assessment	COLA - 1.34%	FY 11/12 Maximum Assessment
12 - Residential	\$516.27	\$6.92	\$523.18
12 - Commercial	\$186.87	\$2.50	\$189.37
12 - Institutional	\$1,682.87	\$22.55	\$1,705.42
14	\$152.06	\$2.04	\$154.09
15	\$1,833.90	\$24.57	\$1,858.47
16	\$443.03	\$5.94	\$448.96
18	\$932.66	\$12.50	\$945.15
19	\$8,455.06	\$113.30	\$8,568.35
20	\$2,347.91	\$31.46	\$2,379.37
21	\$454.07	\$6.08	\$460.15
22	\$3,211.40	\$43.03	\$3,254.43
24	\$9,303.21	\$124.66	\$9,427.87
25	\$4,228.77	\$56.67	\$4,285.43
26	\$4,514.53	\$60.49	\$4,575.02
31	\$5,523.99	\$74.02	\$5,598.01
32	\$9,536.00	\$127.78	\$9,663.78

Districts 19, 24, 25, 26, 31 and 32 have been established as “back-up” Assessment Districts to manage certain landscape maintenance responsibilities assigned to the respective project owners. As long as the project owner is adequately maintaining the prescribed landscape improvements, the approved maximum assessment will not be levied. In the event the project owner fails to adequately maintain the landscape improvements, the City can take over the maintenance responsibility and levy the assessment.

Improvement Reserve Ceiling

The Engineer’s Report provides for a Capital Reserve Account for each Assessment District. Consistent with past City Council’s action on September 3, 2008, the Engineer’s Report stipulates that Capital Reserve Account for any Zone/District not exceed an amount equal to one times the annual operating budget for that Zone/District (prior to September 3 the Capital Reserve cap was three times the annual operating budget). Should the projected Year-End Fund Balance for any Zone/District exceed that “ceiling”, the amount of the annual maximum assessment shall be adjusted to reflect the Consumer Price Index (CPI), but the amount of the assessment to be levied upon the affected properties shall be reduced, but not lower than 10 percent of the annual maximum assessment, as determined by the Assessment Engineer to be consistent with these guidelines.

The Zones/Districts listed below are projected to exceed the Capital Reserve cap should

the maximum assessment be levied. Except for Zone/District 12, the assessment amounts to be levied are reduced to the minimum 10% so as not to cause the fund balance at June 30, 2012 to exceed the established limit. For Zone/District 12, staff is recommending that Council deviate from the Capital Reserve cap policy and levy at 90% of the maximum assessment in order to build up the fund reserve to accommodate upcoming improvements within the district. At this levy rate, the fund balance is projected to be approximately twice the annual operating cost. This recommendation will be evaluated on an annual basis.

Zone / District	Fund Balance, 06/30/12 (Maximum Assessment)	Annual Operating Budget	Total Maximum Assessment	Total Levy Amount	Remarks
12	\$ 524,983	\$ 249,394	\$ 300,369	\$ 270,332	90% of maximum Assessment
15	\$ 2,310,825	\$ 176,754	\$ 602,144	\$ 60,214	10% of maximum Assessment
16	\$ 75,759	\$ 21,717	\$ 26,489	\$ 2,649	10% of maximum Assessment
18	\$ 46,981	\$ 17,607	\$ 23,629	\$ 2,363	10% of maximum Assessment
20	\$ 390,392	\$ 236,884	\$ 590,084	\$ 59,008	10% of maximum Assessment
21	\$ 1,097,076	\$ 20,067	\$ 30,846	\$ 3,085	10% of maximum Assessment
22	\$ 983,688	\$ 794,864	\$ 1,735,141	\$ 173,514	10% of maximum Assessment

Fund Deficits

Since Zones/Districts 1 through 11 were established without a cost-of-living adjustment factor, the maximum assessment amount per unit cannot be increased. It is anticipated that the following Zones/Districts will have deficit Fund Balances at the end of fiscal year 2010/2011 and fiscal year 2011/2012:

Fund	Estimated Fund Balance Deficits	
	FY 10/11	FY 11/12
2300 Citywide - Lighting	(\$140,700)	(\$150,060)
2300 Citywide - Landscape	(\$212,396)	(\$243,654)
2301 District 1- Pecan Avenue		(\$7,933)
2303 District 3 - Buttercreek/Peppermill	(\$5,329)	(\$8,438)
2304 District 4 - Williams Ranch Rd	(\$8,129)	(\$9,985)
2305 District 5 - Pheasant Run Area	(\$31,452)	(\$44,629)
2306 District 6 - Inglewood St	(\$3,804)	(\$4,643)
2307 District 7 - Moorpark Business Park	(\$13,554)	(\$17,571)
2308 District 8 - Home Acres Buffer	(\$20,211)	(\$30,355)
2309 District 9 - Moopark Industrial Park	(\$4,949)	(\$6,600)
2310 District 10 - Mountain Meadows		(\$20,750)
2311 District 11 - Alyssas Court		(\$128)
2314 District 14 - Wilshire Builders	(\$3,259)	(\$4,186)
TOTAL	(\$443,782)	(\$548,932)

Due to the fixed maximum assessment rates in the Citywide District and Zones/Districts 1

through 11 and increasing maintenance and operations costs, deficits in street lighting and landscaped areas will continue to grow. The projected deficit in fiscal year 2010/2011 is \$443,782, a decrease of \$47,842 from fiscal year 2009/2010 deficit. The estimated deficit in fiscal year 2011/2012 is expected to increase by \$105,150 due to street light increases and increases in the landscape maintenance contract, and cost plan increases.

FISCAL IMPACT

The City's practice is to budget current year deficit in the following fiscal year's budget. In the past, the citywide street lighting deficit was 100% funded by Gas Tax; while landscaping deficits were funded with a 50/50 split between Gas Tax and General Fund. This year, we modified the funding of citywide street lighting deficit from 100% Gas Tax to 50/50 split between Gas Tax and General Funds to prevent the Gas Tax Fund from incurring a fund deficit. The fiscal year 2009/2010 deficit of \$491,623 (\$245,812 General Fund) was included in the fiscal year 2010/2011 budget. The projected deficit of \$455,730 for fiscal year 2010/2011 will be included in the fiscal year 2011/2012 budget. The deficit for fiscal year 2011/2012 of \$590,178 will be included in the fiscal year 2012/2013 budget. These deficits plus future deficits will be funded solely from the General Fund as the Gas Tax Fund has no remaining reserves for this purpose.

As noted above, the requirements of Proposition 218 prohibit the City from increasing assessments without a vote. The City's options are to continue funding the growing deficits, as they have in the past, from General Fund operating budget or to consider initiating a mail ballot vote to increase assessment levels in the Citywide Street Light and Landscape Zone and Zones 1 – 11.

STAFF RECOMMENDATION

1. Open the public hearing, accept public testimony, and close the public hearing.
2. Adopt Resolution No. 2011 - _____.

Attachments: A - Summary of Assessment Amounts
B – Resolution
C – Engineer's Report

SUMMARY OF ASSESSMENT LEVY AMOUNTS

Zone / District	Total Assessment Amount	Per Lot Assessment			
		Landscape Maintenance		L/S & Drainage Maintenance	
		Units	Amount	Units	Amount
Citywide - Street Lighting	\$245,489.99	11,779.75	\$ 20.84		
Citywide - Landscaping Residential	\$133,636.80	40,496.00	\$ 3.30		
Citywide - Landscaping Commercial/Industrial	\$47,703.08	2,767.00	\$ 17.24		
	<u>\$181,339.88</u>				
1 - Pecan Avenue T 2851	\$9,702.00	75.00	\$ 129.36		
2 - Steeple Hill Area T 2865 L/S	\$66,848.04	574.00	\$ 116.46		
LS / Drainage	\$6,990.72	48.00	\$ 116.46	48.00	\$ 29.18
	<u>\$73,838.76</u>				
3 - Butler Creek/Peppermill T 3032	\$3,079.30	265.00	\$ 11.62		
4 - Williams Ranch Road T 3274	\$6,382.92	129.00	\$ 49.48		
5 - Pheasant Run Area T 3019/3525 L/S	\$15,273.52	142.00	\$ 107.56		
LS / Drainage	\$8,566.50	75.00	\$ 107.56	75.00	\$ 6.66
	<u>\$23,840.02</u>				
6 - Inglewood Street T 3306	\$924.00	22.00	\$ 42.00		
7 - Moorpark Business Park LA Ave at Gabbert	\$11,297.78	91.74	\$ 123.15		
8 - Home Acres Buffer Area City Home Acres	\$7,669.20	498.00	\$ 15.40		
	<u>\$7,573.68</u>	201.00	\$ 37.68		
	<u>\$15,242.88</u>				
9 - Moorpark Industrial Park Condor Drive	\$1,356.69	49.46	\$ 27.43		
10 - Mountain Meadows PC-3 Residential L/S	\$ 135,858.50	1,775.00	\$ 76.54		
Residential LS / Drainage	\$ 58,457.22	669.00	\$ 76.54	669.00	\$ 10.84
Commercial	\$ 7,216.06	11.23	\$ 642.57		
	<u>\$ 201,531.78</u>				
11 - Alyssas Court t 4174	\$ 3,040.02	9.00	\$ 337.78		
12 - Carlsberg Specific Plan Area Residential	\$ 252,380.96	536.00	\$ 470.86		
Commercial/Industrial	\$ 12,056.54	70.74	\$ 170.43		
Institutional	\$ 5,894.89	3.84	\$ 1,534.88		
	<u>\$ 270,332.39</u>				
14 - Wilshire Builders T 5201	\$ 1,540.90	10.00	\$ 154.09		
15 - Toll Brothers T 4928	\$ 60,214.43	324.00	\$ 185.85		
16 - Cabrillo T 5161	\$ 2,648.86	59.00	\$ 44.90		
18 - Colmer T 5307	\$ 2,362.88	25.00	\$ 94.52		
19 - M & M Dev't T 5264	\$ -	6.27	\$ -		
20 - Lyon Homes T 5187	\$ 59,008.38	248.00	\$ 237.94		
21 - Shea Homes T 5133	\$ 3,084.62	77.00	\$ 40.06		
22 - Pardee Homes T 5045 Residential	\$ 156,296.50	526.50	\$ 296.86		
Institutional	\$ 17,217.59	58.00	\$ 296.86		
	<u>\$ 173,514.09</u>				
24 - Casino Storage LA Ave & Goldman Ave	\$ -	2.53	\$ -		
25 - Nearon	\$ -	11.52	\$ -		
26 - Warehouse Discount Center	\$ -	8.15	\$ -		
31 - Tuscany Partners	\$ -	6.96	\$ -		
32 - HFR Investments I	\$ -	1.00	\$ -		

RESOLUTION NO. 2011-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF ASSESSMENT FOR FISCAL YEAR 2011/2012 FOR THE CITY OF MOORPARK LANDSCAPING AND LIGHTING MAINTENANCE ASSESSMENT DISTRICTS

WHEREAS, by Resolution No. 2011-2997, the City Council ordered the preparation of an Engineer's Report for the City's Landscaping and Lighting Maintenance Assessment Districts (the "Assessment Districts") for fiscal year 2011/2012; and

WHEREAS, pursuant to said Resolution, the Engineer's Report ("Report") was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et. seq., of the Streets and Highways Code and Article XIID of the California Constitution; and

WHEREAS, by Resolution No. 2011-3022 the City Council preliminarily approved the Engineer's Report for said Districts and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the City Clerk and duly considered by this Council and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 1, 2011, at the hour of 7:00 p.m. in the Council Chambers, located at 799 Moorpark Avenue, Moorpark, California 93021, were appointed as the time and place for a hearing by this Council on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy were fully heard and considered by the Council, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this council thereby acquired jurisdiction to order the levy and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The public interest, convenience and necessity require that the levy be made.

SECTION 2. The Assessment Districts benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the City Clerk, which map is made a part hereof by reference thereto.

SECTION 3. The Engineer's Report as a whole and each part thereof, to wit:

(a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;

(b) the diagram showing the Assessment Districts, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment Districts; and

(c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment Districts in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

SECTION 4. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Council.

SECTION 5. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2011/2012 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

SECTION 6. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Council expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

SECTION 7. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the City Clerk shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Ventura. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same

time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the City of Moorpark Landscaping and Lighting Maintenance Assessment Districts.

SECTION 8. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the City Treasury to the credit of the improvement funds previously established under the distinctive designation of the Assessment Districts. Moneys in the improvement funds shall be expended only for the maintenance, servicing, construction or installation of the improvements.

SECTION 9. The assessments levied are in conformance with Proposition 218.

SECTION 10. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 1st day of June, 2011.

Janice S. Parvin, Mayor

ATTEST:

Maureen Benson, City Clerk



CITY OF MOORPARK
LANDSCAPING AND LIGHTING MAINTENANCE ASSESSMENT DISTRICTS

ENGINEER'S REPORT

FISCAL YEAR 2011-12

APRIL 2011

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

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TABLE OF CONTENTS

TABLE OF CONTENTS	ii
INTRODUCTION	2
OVERVIEW	2
PROPOSITION 218	7
SILICON VALLEY TAXPAYERS ASSOCIATION, INC. v SANTA CLARA COUNTY OPEN SPACE	
AUTHORITY	8
DAHMS V. DOWNTOWN POMONA PROPERTY	9
BONANDER V. TOWN OF TIBURON	9
BEUTZ V. COUNTY OF RIVERSIDE	9
COMPLIANCE WITH CURRENT LAW	9
CERTIFICATES	11
PLANS & SPECIFICATIONS	12
FISCAL YEAR 2011-12 ESTIMATE OF COST AND BUDGET	14
METHOD OF APPORTIONMENT	18
METHOD OF APPORTIONMENT	18
DISCUSSION OF BENEFIT	18
<i>A. Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment Districts.</i>	19
<i>B. Access to Improved landscaped areas and Other Public Improvements within the Assessment Districts.</i>	19
<i>C. Improved Views within the Assessment Districts.</i>	19
<i>D. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.</i>	19
<i>E. Creation of individual lots for residential and commercial use that, in absence of the assessments, would not have been created.</i>	19
<i>F. Drainage of water and runoff from property in the District</i>	19
<i>G. Protection from flooding and standing water due to the improved drainage systems</i>	19
GENERAL VERSUS SPECIAL BENEFIT	20
METHOD OF ASSESSMENT	22
ASSESSMENT APPORTIONMENT	22
<i>Lighting</i>	22
<i>Landscaping</i>	23
<i>Assessment Apportionment by AD84-2 Zone / and LLD</i>	23
APPEALS AND INTERPRETATION	33
ASSESSMENT	34

APPENDIX A - 2011-12 ASSESSMENT ROLL 36

APPENDIX B - ASSESSMENT DIAGRAM 37

INTRODUCTION

OVERVIEW

The City of Moorpark's (the "City") Lighting Maintenance Assessment District 84-2 ("AD84-2") was formed in 1984 to provide funding for public street lighting and parkway/median landscape maintenance and improvement expenses through the levy of benefit assessments. In addition, the City formed Landscaping and Lighting Maintenance Assessment Districts No. AD-01-1, AD-01-2, AD-01-3, AD-04-1, AD-05-1, AD-06-1, AD-07-1, AD-07-2, AD-07-3, AD-07-4, AD-09-1, AD-10-1 and AD-10-2 (the "LLDs") to provide funding for additional parkway landscape maintenance and improvement expenses in specific areas as described below. These Assessment Districts (collectively "the Assessment Districts" or "Assessments") were formed pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act").

Within the Assessment Districts, there are three types of assessments, generally described as follows:

1. **Citywide Assessments:** assessments for AD84-2 applied to all parcels within the City that receive benefits.
2. **Zone Assessments:** assessments for AD84-2 applied to properties within certain Zones of Benefit to fund improvements and maintenance services which benefit those properties.
3. **District Assessments:** assessments for the LLDs applied to properties within certain boundaries to fund improvements and maintenance services which benefit those properties.

Citywide Assessments

Within AD84-2, there are two types of expenses funded by distinct Citywide assessments:

1. **Street lighting** costs associated with City-owned and Southern California Edison (S.C.E.) owned streetlights distributed to all benefiting properties within City limits.
2. **Landscape maintenance** costs associated with parkway/median maintenance and improvement distributed to all benefiting properties within City limits.

AD84-2 Zone of Benefit Assessments

Landscape maintenance, servicing and improvement costs for AD84-2 for unique Zones of Benefit are allocated to all benefiting properties within each given zone of benefit. These Zones of Benefit are summarized as follows:

1. **Pecan Avenue, Tract No. 2851:** Maintenance costs associated with landscaping in the Ventura County Flood Control Easement and portions of the interior tract entry areas. The obligation upon these 75 lots is pursuant to a condition of development.
2. **Steeple Hill Area, Tract No. 2865:** Cost for maintenance of specific landscaping areas within the tract, including landscaping at Christian Barrett & Springs Road; Tierra Rejada landscaping, and Peach Hill Road landscaping on east side between Christian Barrett and Tierra Rejada Roads, and the entry monument sign at Christian Barrett and Spring Road. In addition, the cost of maintaining certain drainage detention and debris basins is assessed to certain lots within this zone. The obligation upon the lots within this tract is pursuant to a condition of development.
3. **Butler Creek/Peppermill, Tract No. 3032:** Maintenance costs associated with landscaping an entry monument at Buttercreek Road and Los Angeles Avenue. This cost to be spread to the 265 lots within the tract.
4. **Williams Ranch Road, Tract No. 3274:** Maintenance costs associated with landscape areas along Williams Ranch Road parkway adjacent to Peach Hill drain channel and Edison entries within PC-3. This cost will be borne by the 129 lots within the tract.
5. **Pheasant Run Area, Tract No. 3019 & 3525:** Maintenance costs associated with landscaping the Tierra Rejada Road slope and parkway areas and parkway on the west side of Peach Hill Road between Williams Ranch and Tierra Rejada Roads within tract Nos. 3019 and 3525. These costs are spread to the 217 lots within the tracts. In addition, the cost of maintaining certain drainage detention and debris basins is assessed to certain lots within this zone.
6. **Inglewood Street, Tract No. 3274:** Costs for maintenance of landscape areas within tract 3274 at the westerly terminus of Inglewood Street. The cost is to be spread to the 22 lots within the tract.
7. **Moorpark Business Park, Los Angeles Avenue Parkway:** Maintenance costs associated with landscaping the parkway on the north side of Los Angeles Avenue between Gabbert Road and Shasta Avenue will be borne by all industrial lots northerly of Los Angeles Avenue, southerly of Poindexter Avenue, easterly of Gabbert Road, and westerly of Shasta Avenue.
8. **Home Acres Buffer Area:** Maintenance costs associated with the buffer area at the west end of the West Ranch area, is to be split 50-50 between residential properties within the West Ranch area and the area outside the City known as Home Acres. That portion of this Zone of Benefit with the City consists of the residential area within Tracts 4340, 4341, 4792 and a portion of tract 4342. This area is bounded on the north by the Arroyo Simi, on the east by Tierra by Tierra Rejada Road and the commercial property at the corner of Tierra Rejada Road and Mountain Trail Street, on the south by tracts 4367, 4342-5 and the City boundary and on the west by the City boundary.

9. **Moorpark Industrial Park, Condor Drive:** Maintenance costs associated with the parkway located at the northwest corner of Los Angeles Avenue and Virginia Colony Place will be borne by the developed parcels within the Industrial park on Condor Drive (Tract 3492).
10. **Mountain Meadows, PC-3:** Maintenance costs associated with landscaping within this area will be borne by all properties within the Mountain Meadows Planned Community (PC-3). The landscaping to be maintained consists of the Peach Hill Water Linear Park, the slope along the north side of Peach Hill Wash and the downstream flood control facility located just east of Mountain Trail Street and certain parkways on Tierra Rejada Road. In addition, the cost of maintaining certain drainage detention and debris basins is assessed to certain lots within this zone.
11. **Alyssas Court, Tract 4174:** Maintenance costs associated with landscaping within this area will be borne by all properties within the tract.
12. **Carlsberg Specific Plan:** Maintenance costs associated with certain landscape improvements as described in the Boundary Map for Zone 12. The cost for the maintenance of these improvements will be borne by all of the properties within Zone 12 as defined in said Boundary Maps and generally described as that area bounded by the Route 23 Freeway, Tierra Rejada Road, Spring Road, the Arroyo Simi and New Los Angeles Avenue. At the time of formation in July 2000, the City Council directed that the City pay Zone 12 assessments for property owned by the Moorpark Unified School District.

LLD Assessments

Landscape maintenance, servicing and improvement costs for unique services provided to properties within specific areas are allocated to all benefiting properties within the boundaries of each given LLD. These Districts are summarized as follows:

14. **Wilshire Builders, Tract 5201:** Maintenance costs associated with parkway landscaping along Peach Hill Road and Rolling Knoll Road, including turf, ground cover, shrubs, trees, irrigation systems, drainage systems, lighting, fencing, statuary, fountains, and other ornamental structures and facilities, entry monuments and other improvements adjacent to properties within Tract 5201.
15. **Toll Brothers, Tract 4928:** Maintenance costs associated with parkway landscaping on the south side of the street along the Equestrian Trail running between Grimes Canyon Road and Walnut Canyon Road. Median landscaping at the north side of the Equestrian Trail at Grimes Canyon Road and Walnut Canyon Road; and landscaping of the Equestrian Staging Area located on the east side of Grimes Canyon Road.
16. **Cabrillo Economic Development Corp., Tract 5161:** Landscaping maintenance costs associated with approximately 6,926 square feet of parkway landscaping located in and adjacent Tract 5161. Wall maintenance, including graffiti abatement, and repair of the

walls. Drainage maintenance costs associated with twelve (12) storm water quality catch basin filter inserts placed in twelve (12) catch basins within Tract 5161.

18. **Colmer, Tract 5307:** Landscaping maintenance costs associated with landscaping and irrigation system, along the west and south perimeter of the Tract, on Flory Street and on Los Angeles Avenue. Drainage maintenance of the bio-swales on the north and south side of Moonsong Court, at the Flory Street entrance to Tract 5307. Beginning fiscal year 2008-09 the drainage maintenance of the bio-swales has been eliminated.
19. **M & M Development, Tract 5264:** Median and Island landscape and hardscape maintenance costs associated with the Collins Drive median; the stamped concrete in the traffic island at the Collins Drive entrance to the center; the stamped concrete in the traffic island at the freeway on-ramp; and the Campus Park Drive median along the frontage of the property. Parkway landscaping cost associated with the landscaping of the parkway improvements along the Campus Park Drive and Collins Drive frontages of the property. The property owner shall retain the responsibility for the maintenance of the parkway landscaping, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the parkway improvements. The assessments for the cost of maintaining the parkway improvements will be levied only if the City takes over responsibility for the maintenance of the parkway improvements.
20. **Lyon Homes, Tract 5187:** Landscape maintenance costs associated with the maintenance of slope, parkway and median landscape improvements located throughout the District. Drainage maintenance costs associated with the maintenance of bio-swales, detention basins and storm drains.
21. **Shea Homes, Tract 5133:** Parkway landscape cost associated with the maintenance of parkway landscape improvements along Los Angeles Avenue frontage and Millard Street western perimeter. City maintained drainage costs associated with the maintenance of filtration systems, six seven foot catch basins, two fourteen foot catch basins and storm drains located throughout the District. HOA maintained drainage costs associated with the maintenance of drainage improvements including front yard grass swales (for 77 lots), catch basin near the northwest corner of the tract, six twelve inch pad catch basins and pad PVC drains. The Homeowners Association shall retain the responsibility for the maintenance of these drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these drainage improvements. The assessments for the cost of maintaining these drainage improvements will be levied only if the City takes over responsibility for the maintenance of these drainage improvements.
22. **Pardee Homes, Tract 5045:** Landscape maintenance costs associated with the maintenance of slope, parkway and median landscape improvements along Spring Road. Maintenance of all trails located throughout the District. The maintenance of three detention basins and four debris basins. Drainage maintenance costs associated with the maintenance of all storm drains and catch basins. Maintenance of all access roads. HOA maintained landscape costs associated with the maintenance of slope landscape improvements along "B" Street and "C" Street. Maintenance of parkway landscape

- improvements along "A" Street. The Homeowners Association shall retain the responsibility for the maintenance of these landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these landscape improvements. The assessments for the cost of maintaining these landscape improvements will be levied only if the City takes over responsibility for the maintenance of these landscape improvements.
24. **Asadurian, IPD 2000-10:** Landscape maintenance costs associated with the maintenance of parkway and site landscape improvements along Goldman Avenue and Los Angeles Avenue. The Property Owner shall retain the responsibility for the maintenance of the landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape improvements. The assessments for the cost of maintaining the landscape improvements will be levied only if the City takes over responsibility for the maintenance of the landscape improvements.
25. **Nearon, CPD 2004-01:** Landscape maintenance costs associated with the maintenance of slope landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of a bio swale, storm drain system and five catch basins. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.
26. **Warehouse Discount Center, CPD 2004-03:** Landscaping maintenance costs associated with the maintenance of slope landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.
31. **Tuscany Partners, CPD 2005-02:** Landscaping maintenance costs associated with the maintenance of landscape improvements including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Los Angeles Avenue, Moorpark Avenue and Park Crest Lane. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be

levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.

- 32 *HFR Investments I, CPD 2005-03*: Landscaping maintenance costs associated with the maintenance of landscape improvements including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Park Lane. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.

This Engineer's Report ("Report") was prepared to establish the budgets for the capital improvement and services expenditures that would be funded by the proposed 2011-12 assessments, determine the benefits received from the lighting and landscaping maintenance and improvements by property within the Assessment Districts and the method of assessment apportionment to lots and parcels within the Assessment Districts. 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").

In each subsequent year for which the assessments will be levied, the Council 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 Council 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 Council adopted on February 2, 2011.

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

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 1, 2011. At this hearing, the Council would consider approval of a resolution confirming the assessments for fiscal year 2011-12. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2011-12.

PROPOSITION 218

AD84-2 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 XIII C and XIII D of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which 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. The other Assessments described in this Engineer's Report that were formed after the passage of Proposition 218 are consistent with Proposition 218 and the procedures and requirements established by Proposition 218 for new or increased 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 13C and 13D of the California Constitution based on the following factors:

1. The Assessment District(s) are divided into narrowly drawn and separate zones of benefit / Assessment Districts, and the assessment revenue derived from real property in each zone / Assessment District is extended only on specifically identified improvements and/or maintenance and servicing of those improvements in that zone / Assessment District and other improvements in the Assessment District(s) that confer special benefits to property in that zone / Assessment District.
2. The use of narrowly drawn zones of benefit and Assessment Districts ensures that the improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the zone / Assessment District.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each zone benefit / Assessment District the properties in that zone / Assessment District in a manner different in kind from the benefit that other parcels of real property in the

Assessment Districts derive from such improvements, and the benefits conferred on such property in each zone / Assessment District are more extensive and direct than a general increase in property values.

4. The assessments paid in each zone of benefit / Assessment District are proportional to the special benefit that each parcel within that zone / Assessment District receives from such improvements and the maintenance thereof because:
 - a. The specific improvements and maintenance and utility costs thereof in each zone / Assessment District and the costs thereof are specified in this Engineer's Report; and
 - b. Such improvement and maintenance costs in each zone / Assessment District are allocated among different types of property located within each zone of benefit / Assessment District, and equally among those properties which have similar characteristics and receive similar special benefits.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the Assessment Districts; and the improvements provide a direct

advantage to property in the Assessment Districts that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Buetz* and *Dahms* because, similar the improvements will directly benefit property in the Assessment Districts and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

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 City Council of the City of Moorpark, adopted on February 2, 2011.

Engineer of Work, License No. C52091

2. I, the Clerk of the City Council, City of Moorpark, 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 _____, 2011.

Clerk of the City Council

3. I, the Clerk of the City Council, City of Moorpark, County of Ventura, California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the City Council on _____, 2011, by Resolution No. _____.

Clerk of the City Council

4. I, the Clerk of the City Council of the City of Moorpark, 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 _____, 2011.

Clerk of the City Council

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 2011-12 was filed with me on _____, 2011.

County Auditor, County of Ventura

PLANS & SPECIFICATIONS

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

Installation, maintenance and servicing of public facilities, and incidental expenses, including but not limited to, street lights, public lighting facilities, landscaping, sprinkler systems, statuary, fountains, other ornamental structures and facilities, landscape corridors, ground cover, shrubs and trees, street frontages, drainage systems, fencing, entry monuments, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned and maintained by the City of Moorpark. Any plans and specifications for these improvements will be filed with the Public Works Director of the City of Moorpark and are incorporated herein by reference.

Installation means the construction of lighting and landscaping improvements, including, but not limited to: land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage and lights.

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 for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

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

The assessment proceeds will be exclusively used for Improvements within the Assessment Districts plus Incidental expenses. Reference is made to the Improvement plans, which are on file with the Director of Community Services of the City of Moorpark.

FISCAL YEAR 2011-12 ESTIMATE OF COST AND BUDGET

CITY OF MOORPARK
 Landscaping and Lighting MADs
 Fiscal Year 2011-12 Budget

Zone / District/Designation
 Account Number
 Assessor Fund Number

District Description	Street Lighting	Landscaping	Tract 2851	Tract 2865	Tract 3032	Win Ranch Rd T-3018 & T-3525	Tract 3306	L.A. Gabbert	Buffer	
	2300.3100	2300.3102	2301.0000	2302.0000	2303.0000	2304.0000	2305.0000	2306.0000	2307.0000	2308.0000
DIRECT COSTS										
Salaries & Benefits	\$0	\$33,226	\$2,747	\$4,126	\$2,747	\$2,747	\$4,122	\$2,747	\$2,747	\$11,396
Services & Supplies	\$395,550	\$391,768	\$17,171	\$87,689	\$8,770	\$13,621	\$65,684	\$2,820	\$26,122	\$34,202
Debris Basin Expenses	\$0	\$0	\$0	\$432	\$0	\$0	\$436	\$0	\$0	\$0
Fixed Equipment Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$395,550	\$424,994	\$19,918	\$92,247	\$11,517	\$16,368	\$70,242	\$5,567	\$28,869	\$45,598
Total Expense per Benefit Unit	\$33.58	\$10.49	\$265.57	\$160.71	\$43.46	\$126.88	\$494.66	\$253.05	\$314.68	\$91.56

RESERVE FUND/OTHER CONTRIBUTIONS	Contribution to/(from) Reserve Funds	Contribution to/(from) General Fund	Contribution to/(from) Capital Improvement Fund	Contribution to/(from) Other / Interest Income	Subtotal
	(\$9,360)	(\$31,258)	(\$17,408)	(\$10,216)	(\$68,242)
	(\$140,700)	(\$212,396)	\$0	\$0	(\$353,096)
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	(\$150,060)	(\$243,654)	(\$18,408)	(\$10,216)	(\$422,336)
Subtotal	\$245,490	\$181,340	\$73,839	\$9,702	\$509,371
Balance to Levy					\$924

DISTRICT STATISTICS	Total Parcels	Total Benefit Units - (Zone A) Residential	Total Benefit Units - (Zone B) Com./Indus.	Total Benefit Units - (Zone C) Institutional
	11,028	11,028	88	623
	11,779.75	40,496.00	75.00	574.00
		2,767.00		48.00

Levy per Unit (Zone A)	Levy per Unit (Zone B)	Levy per Unit (Zone C)
\$20.84	\$3.30	\$129.36
	\$17.24	\$145.64

Total Assessment Levy \$245,489.99 \$181,340 \$9,702.00 \$73,838.76 \$3,079.30 \$6,382.92 \$23,840.02 \$924.00 \$11,297.78 \$15,242.88

FUND BALANCES	Estimated Beginning Fund Balance 7/1/11	Net Outlays and Contributions	Estimated Ending Fund Balance 6/30/12
	(\$140,700)	(\$212,396)	(\$353,096)
	(\$9,360)	(\$31,258)	(\$40,618)
	(\$150,060)	(\$243,654)	(\$393,714)

HISTORICAL INFORMATION	2010-11 Net Levy per Unit/Acre	2009-10 Net Levy per Unit/Acre	2008-09 Net Levy per Unit/Acre	2007-08 Net Levy per Unit/Acre	2006-07 Net Levy per Unit/Acre	2005-06 Net Levy per Unit/Acre	2004-05 Net Levy per Unit/Acre	2003-04 Net Levy per Unit/Acre	2002-03 Net Levy per Unit/Acre
	\$20.84	\$20.84	\$20.84	\$20.84	\$20.84	\$20.84	\$20.84	\$20.84	\$20.84
	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30
	\$129.36	\$129.36	\$129.36	\$129.36	\$129.36	\$129.36	\$129.36	\$129.36	\$129.36
	\$145.64	\$145.64	\$145.64	\$145.64	\$145.64	\$145.64	\$145.64	\$145.64	\$145.64

CITY OF MOORPARK
 LANDSCAPING AND LIGHTING MAINTENANCE ASSESSMENT DISTRICTS
 ENGINEER'S REPORT, FY 2011-12

SCIconSultingGroup

CITY OF MOORPARK
Landscaping and Lighting MADs
Fiscal Year 2011-12 Budget
 Zone / District Designation
 Account Number
 Assessor Fund Number

9 10 11 12 14 15 16 18 19
 2309.0000 2310.0000 2311.0000 2312.0000 2314.0000 2315.0000 2316.0000 2318.0000 2319.0000

District Description	Condor Dr.	Mt. Meadows	Tract 4174	Carlsberg	Wishnie Builders	Toll Brothers	Cabrillo	Colmer	M&M
DIRECT COSTS									
Salaries & Benefits	\$2,747	\$6,895	\$2,747	\$12,436	\$2,747	\$11,173	\$2,747	\$2,747	\$0
Services & Supplies	\$5,210	\$248,627	\$2,120	\$236,958	\$2,980	\$165,581	\$13,970	\$14,860	\$0
Debris Basin Expenses	\$0	\$5,234	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Fixed Equipment Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$7,957	\$260,756	\$4,867	\$249,394	\$5,727	\$176,754	\$21,717	\$17,607	\$0
Total Expense per Benefit Unit	\$160.88	\$146.90	\$540.78	\$465.29	\$572.70	\$545.54	\$368.08	\$704.28	\$0.00

RESERVE FUND/OTHER CONTRIBUTIONS	Contribution to/(from) Reserve Funds	Contribution to/(from) General Fund	Contribution to/(from) Capital Improvement Fund	Contribution (from) Other / Interest Income	Subtotal
	(\$1,652)	(\$48,048)	(\$1,827)	\$26,938	(\$927)
	(\$4,949)	(\$10,177)	\$0	\$0	(\$3,259)
	\$0	\$0	\$0	\$0	\$0
	\$0	(\$1,000)	\$0	(\$6,000)	(\$20,000)
	(\$6,600)	(\$59,224)	(\$1,827)	\$20,938	(\$41,866)
	\$1,357	\$201,532	\$3,040	\$270,332	\$60,214
				\$1,541	\$2,649
Balance to Levy					\$2,363

DISTRICT STATISTICS	Total Parcels	Total Benefit Units - (Zone A) Residential	Total Benefit Units - (Zone B) Com./Indus.	Total Benefit Units - (Zone C) Institutional
	13	2,493	9	563
		1,775.00	9.00	536.00
	49.46	669.00	70.74	3.84
		11.23		

Levy per Unit (Zone A)	Levy per Unit (Zone B)	Levy per Unit (Zone C)	
\$27.43	\$76.54	\$337.78	
	\$87.38	\$170.43	
	\$642.57	\$1,534.88	
Total Assessment Levy	\$1,356.69	\$201,531.78	\$3,040.02
			\$270,332.39
			\$1,540.90
			\$60,214.43
			\$2,648.86
			\$2,362.88
			\$0.00

FUND BALANCES	Estimated Beginning Fund Balance 7/1/11	Net Outlays and Contributions	Estimated Ending Fund Balance 6/30/12
	(\$4,949)	\$27,298	\$1,699
	(\$1,652)	(\$48,048)	(\$1,827)
	(\$6,600)	(\$20,750)	(\$128)
			\$474,008
			\$26,938
			\$500,947
			(\$3,259)
			(\$927)
			(\$4,186)
			\$1,885,435
			(\$96,540)
			\$1,788,895
			\$70,987
			(\$19,068)
			\$51,919
			\$44.30
			\$183.39
			\$180.10
			\$359.78
			\$345.42
			\$166.54
			\$160.07
			\$153.34
			\$1,506.30
			\$1,452.56
			\$93.27
			\$824.31
			\$595.94
			\$878.29
			\$2,107.88
			\$2,032.71
			\$814.06
			\$779.84
			\$363.90
			\$179.26
			\$37,192
			\$0
			\$37,192

HISTORICAL INFORMATION	2010-11 Net Levy per Unit/Acre	2009-10 Net Levy per Unit/Acre	2008-09 Net Levy per Unit/Acre	2007-08 Net Levy per Unit/Acre	2006-07 Net Levy per Unit/Acre	2005-06 Net Levy per Unit/Acre	2004-05 Net Levy per Unit/Acre	2003-04 Net Levy per Unit/Acre	2002-03 Net Levy per Unit/Acre
	\$27.43	\$76.54	\$337.78	\$484.64	\$168.18	\$1514.5	\$152.06	\$152.06	\$152.06
	\$27.43	\$76.54	\$337.78	\$50.70	\$18.35	\$165.26	\$149.33	\$149.33	\$149.33
	\$27.43	\$76.54	\$337.78	\$354.50	\$128.32	\$155.53	\$149.16	\$149.16	\$149.16
	\$27.43	\$76.54	\$337.78	\$486.19	\$176.17	\$1584.7	\$143.20	\$143.20	\$143.20
	\$27.43	\$76.54	\$337.78	\$468.86	\$169.73	\$152	\$138.10	\$138.10	\$138.10
	\$27.43	\$76.54	\$337.78	\$45.06	\$18.31	\$146.89	\$132.74	\$132.74	\$132.74
	\$27.43	\$76.54	\$337.78	\$43.16	\$15.62	\$140.70	\$127.16	\$127.16	\$127.16
	\$27.43	\$76.54	\$337.78	\$408.94	\$124.20	\$1118.26	\$124.94	\$124.94	\$124.94
	\$27.43	\$76.54	\$337.78	\$408.94	\$148.06	\$1332.94	\$120.48	\$120.48	\$120.48

Notes To The Estimate Of Cost

1) Landscape Assessment Rate For Single Family, Level 1 x Levy per Unit (Zone A) = Annual Landscaping Assessment (4 x \$3.30 = \$13.20). Due to rounding, Assessment differs slightly from Table 1 of the Engineer's Report.

2) The Fund Balance shown on the budget includes operating reserves and the Capital Improvement Reserve Fund. Each Assessment District and / or Zone has a Capital Improvement Reserve Fund to provide funding for unforeseen expenses (slope failures, etc.). The projected year-end balance for said Capital Improvement Reserve Funds shall not exceed one (1) year of estimated program costs for each district or zone; and if and when it is determined that levying the maximum authorized assessment for any district or zone in any given year, would cause the Capital Improvement Reserve Fund for that district or zone to exceed said limit, then the amount of the approved assessment which shall be "levied" upon the properties in said district or zone, shall be reduced to an amount which is estimated to not cause said Capital Improvement Reserve Fund year-end balance to exceed said limit. In any event, the amount of the assessment shall always remain unchanged. Any reduction to the amount actually levied upon the property, shall not affect the maximum authorized assessment amount for that or any future year. In the event the amount levied is less than the maximum authorized assessment amount, the amount levied shall not be less than 10% of the maximum authorized assessment.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report explains the special and general benefits to be derived from the installation, maintenance and servicing of lighting and landscaping facilities throughout the City, and the methodology used to apportion the total assessment to properties within the Assessment Districts.

The Assessment Districts consists of all Assessor Parcels within the boundaries of the City of Moorpark as defined by the County of Ventura tax code areas. The parcels include all privately or publicly owned parcels within said boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Assessment Districts 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. 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."

Benefit categories have been established that represent the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing lighting and landscaping improvements to be provided with the assessment proceeds. These categories of special benefit are summarized as follows:

- A. PROXIMITY TO IMPROVED LANDSCAPED AREAS AND OTHER PUBLIC IMPROVEMENTS WITHIN THE ASSESSMENT DISTRICTS.
- B. ACCESS TO IMPROVED LANDSCAPED AREAS AND OTHER PUBLIC IMPROVEMENTS WITHIN THE ASSESSMENT DISTRICTS.
- C. IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICTS.
- D. EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS.
- E. CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL AND COMMERCIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED.
- F. DRAINAGE OF WATER AND RUNOFF FROM PROPERTY IN THE DISTRICT
- G. PROTECTION FROM FLOODING AND STANDING WATER DUE TO THE IMPROVED DRAINAGE SYSTEMS

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.

GENERAL VERSUS SPECIAL BENEFIT

The Assessments allow the City to provide permanent public Improvements within its boundaries at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, the Improvements would not be provided because the City does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment Districts will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of landscaped parkways, landscaped medians, landscaped corridors, lights, signs, trail systems, drainage facilities, other Improvements and costs incidental to providing the Improvements and collecting the Assessments. The Assessments are also structured to provide specific Improvements within each Zone of Benefit and / or Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Zone of Benefit and / or Assessment District.

Although these Improvements may be available to the general public at large, the permanent public Improvements in the Assessment Districts were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment Districts, and not the public at large. Other properties that are either outside the Assessment Districts or within the Assessment Districts and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes in the Assessment Districts would not have been built if the Assessments were not established because an assessment for the Improvements was a condition of development approval.

In summary, real property located within the boundaries of the Assessment Districts distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels, the extension of usable land area provided by the assessments and other special benefits. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment Districts have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment Districts receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Without the Assessments, the public improvements within the Assessment Districts would not be maintained and would turn into brown, unmaintained and unusable public improvements and public 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. The Improvements are, therefore, clearly above what otherwise would be provided. In fact, it is reasonable to assume that if Assessments were not collected and the Improvements were not maintained 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 landscaping Improvements funded by the Assessment are of special benefit to the identified benefiting properties located within the Assessment Districts and that the value of the special benefits from such Improvements to property in the Assessment Districts reasonably exceeds the cost of the Assessments for every assessed parcel in the Assessment Districts. (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.)

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from 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 City of Moorpark, the County of Ventura and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g. transportation facilities, other infrastructure, etc.) Finally, this funding from other sources more than compensates for general benefits, if any, received by the properties within the assessments districts.

METHOD OF ASSESSMENT

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home as the base unit. This base unit 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 base unit 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 assigned one Equivalent Dwelling Unit ("EDU") or base unit.

ASSESSMENT APPORTIONMENT

LIGHTING

The single family home has been selected as the base unit for the assessments. By definition, a single family home located on a street that has existing streetlights is assigned 1 EDU or base benefit unit. This assessment rate, which is composed of benefit factors, which correspond to the following types of benefit.

People Use - People related benefits	0.50
Security Benefit - Property protection	0.25
Intensity - Degree of illumination	<u>0.25</u>
Assessment Rate:	1.00

Parcels in other land use categories, including publicly owned parcels, were then rated by comparison with the basic unit.

People Use - People related benefits

1. Reduction in night accidents.
2. Reduced vulnerability to criminal assault during hours of business.
3. Promotion of business operations during evening hours.
4. Increased safety on roads and highways.

Security Benefit - Property Protection

1. Reduction in vandalism and other criminal acts, and damage to improvements.
2. Reduction in burglaries.

Intensity:

Intensity or degree of illumination provided on streets varies with type of street, date of installation and the use of the property adjacent thereto.

LANDSCAPING

The landscaping element of the spread formula recognizes that all properties within the City benefit from the maintenance of the landscaping within the public right-of-way and easements. These benefits include improved safety resulting from a regular tree trimming program and improved street sweeping capabilities resulting from trimming trees which may otherwise interface with street sweeping operations.

The method of spreading maintenance costs is based upon the assessment rates, and the assessment rates are determined by the "people use" attributed to each land use within the City. This method was chosen because the benefit received is directly proportionate to the number of people generated by each land use. Recognizing that residential land uses within the City derive a higher degree of benefit than non-residential land uses the formula was subdivided into two main groups, with residential land uses contributing in 75% of the assessment and non-residential uses being assessed for the remaining 25% of the maintenance costs.

The single family home has been selected as the base unit for the spread of assessment. The base unit has assigned an assessment rate of 4. Parcels in other land use categories, including publicly owned parcels, were rated by comparison with the basic unit. See Table 1 for further detail regarding the assessment rates and annual assessment for property by land use classification.

ASSESSMENT APPORTIONMENT BY AD84-2 ZONE / AND LLD

1. 75 lots within Tract No. 2851 are assessed an additional landscape maintenance assessment for a portion of the Ventura County Flood Control Easement immediately north of Campus Park Drive, as well as portions of the parkway landscaping at the entrance to and within the interior of Tract 2851. The additional per lot assessment is \$129.37. The obligation upon these lots is pursuant to a condition of development.
2. 623 lots within Tract 2865 are assessed an additional landscape maintenance assessment for the maintenance of specific landscape areas and debris basins within the tract. The landscaped areas include certain parkways, the Tierra Rejada Road slope and streetscape areas, and the monument sign within the tract. The additional per lot assessment is \$116.46. 48 lots are assessed an additional \$29.17 per lot for the maintenance of the debris basins. The obligations upon these lots are pursuant to a condition of development.
3. 265 lots within Tract No. 3032 are assessed an additional landscape maintenance assessment for the maintenance of an entry monument at Butter Creek Road and Los Angeles Avenue and landscaping on the South side of Pepper Mill Street. The additional per lot assessment is \$11.62.
4. 129 lots within Tract No. 3274 are assessed an additional landscape maintenance assessment for the maintenance of the landscaped barrier in Williams Ranch Road at the

Edison power lines, and the parkway landscaping on both sides of Williams Ranch Road east and west of the Edison Easement. The additional per lot assessment is \$49.48. The obligation upon these lots is pursuant to a condition of development.

5. 217 lots within Tract No. 3019 and 3525 are assessed an additional landscape maintenance assessment for the maintenance of the Tierra Rejada Road slope and parkways, including the entry statements at Pheasant Run Street, and the parkway on the west side of Peach Hill Road between Williams Ranch and Tierra Rejada Roads. The additional per lot assessment is \$107.56. 75 lots are assessed an additional \$6.67 per lot for the maintenance of debris basins. The obligation upon these lots is pursuant to a condition of development.

6. 22 lots within Tract No. 3306 are assessed an additional landscape maintenance assessment for the maintenance of landscape area at the terminus of Inglewood Street. The additional per lot assessment is \$42.00. The obligation upon these lots is pursuant to a condition of development.

7. 90+ acres northerly of Los Angeles Avenue, southerly of Poindexter Avenue, and between Gabbert and Shasta Avenue are assessed an additional landscape maintenance assessment for the maintenance of the parkway on the north side of Los Angeles Avenue Parkway. The additional per lot assessment is \$123.15 per acre.

8. 498 lots within Tract No. 4340, 4341, 4792 and a portion of Tract 4342 are assessed an additional \$15.40 for 50% of the maintenance costs for the Home Acres Buffer Areas. The remaining 50% of such costs are recovered via an assessment upon 201 lots in the Home Acres area, in the amount of \$37.69 per lot. This is the total amount of the assessment on the lots within Home Acres. Said lots are not assessed for Citywide lighting or landscaping.

9. 49 acres in the Industrial Park on Condor Drive are assessed an additional landscape maintenance assessment for the maintenance of the parkway located at the southwest corner of Los Angeles Avenue and Virginia Colony Place. The additional per lot assessment is \$27.43 per acre.

10. 2448 residential lots and one commercial property within the Mountain Meadows Planned Community (PC-3) are assessed an additional landscape maintenance assessment for the maintenance of the landscaping within the Peach Hill Wash Linear Park, the slope along the north side of the Peach Hill Wash and the downstream flood control facility located just east of Mountain Trail Street and within certain parkways along Terra Rejada Road. The additional per lot assessment for residential properties is \$76.55 and the assessment for the commercial property at the southwest corner of Mountain Trail Street and Tierra Rejada Road is \$615.71 per acre [118.81 ac x 8EDU/ac = 95 EDU >> x \$76.55/EDU = \$7,272.25 / 11.81 ac = \$615.71]. 669 lots are assessed an additional \$10.84 per lot for the maintenance of debris basins. The obligation upon these lots is pursuant to a condition of development.

11. 9 lots within Tract No. 4174 are assessed an additional landscape maintenance assessment for the maintenance of parkway landscaping within the tract. The additional per lot assessment is \$337.78.

12. The maintenance costs for Zone 12 are allocated to the approved ultimate land uses within Zone 12 as follows:

<i>Improvement</i>	<i>Comm./Ind.</i>	<i>Institutional</i>	<i>Residential</i>
Science Drive Parkways & Medians	25%		75%
Science Drive Slope Easements			100%
Tierra Rejada Rd. Parkways & Sopes			100%
Tierra Rejada Median	0%	0%	0%
Spring Road Parkway		34%	66%
Spring Road Slope Waseements			100%
Spring Road Median	0%	0%	0%

It has been determined by the assessment engineer that formed this Zone of Benefit that Water Utility and Flood Control properties receive no benefit from the proposed improvements. Accordingly, all such properties shall be exempt from the Zone 12 assessments. In addition, in that the portion of the total assessment allocated to the Institutional Properties is spread to only lots 3 and 4 of Tract 4974, the slope adjacent to Spring Road (APN # 512-0-270-065) is exempt.

The assessments for Zone 12 can be increased annually after fiscal year 2000-01 to cover increases in the cost of maintenance, installation and servicing of the improvements. The rate of any annual increase shall be based upon the increase in the Consumer Price Index ("CPI") for all Urban Consumers for the Los Angeles Metropolitan Area, for the calendar year ending the December prior to the Fiscal Year of the proposed assessment. Any increase to the assessment for Zone 12 may include any increase deferred in any and all prior years. As the amount of the annual increase in the Los Angeles Area Consumer Price Index from December 2009 to December 2010 is 1.34% the maximum levy rate for fiscal year 2011-12 is 1.34% above the maximum levy rate for fiscal year 2010-11. Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2011-12 for each land use category are as follows:

- Commercial/Industrial: \$189.37 /ac
- Institutional \$1,705.42 /ac
- Residential \$523.18 /Lot or EDU

It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this District if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this District shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. In the event the amount levied is less than the maximum authorized assessment amount, the amount levied shall not be less than 10% of

the maximum authorized assessment. The proposed rates to be levied for fiscal year 2011-12 are:

- Commercial/Industrial: \$170.43 /ac
- Institutional \$1,534.88 /ac
- Residential \$470.86 /Lot or EDU

14. 10 lots within Tract No. 5201 are assessed an additional landscape maintenance assessment for the maintenance of parkway landscaping within the tract. The additional per lot maximum authorized assessment rate is \$154.09. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI.

15. 216 residential lots and two golf course parcels within Tract 4928 are assessed an additional landscape maintenance assessment for the maintenance of parkway and median landscaping within the tract. The Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on an EDU basis, with one third of EDU units to be allocated to the golf course parcels, and the remaining two thirds of EDU units to be allocated to the residential properties. The additional per EDU maximum authorized assessment rate for fiscal year 2011-12 is \$1,858.47. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. In the event the amount levied is less than the maximum authorized assessment amount, the amount levied shall not be less than 10% of the maximum authorized assessment. The proposed rate to be levied for fiscal year 2011-12 is \$185.85.

16. 59 lots within Tract 5161 are assessed an additional landscape maintenance assessment for the maintenance of parkway landscaping and drainage improvements. The additional per lot maximum authorized assessment rate for fiscal year 2011-12 is \$448.96. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. In the event the amount levied is less than the maximum authorized assessment amount, the amount levied shall not be less than 10% of the maximum authorized assessment. The proposed rate to be levied for fiscal year 2011-12 is \$44.90.

18. 25 lots within Tract 5307 are assessed an additional landscape maintenance assessment for maintenance of landscaping and irrigation system, along the west and south perimeter of the Tract on Flory Street and on Los Angeles Avenue and drainage

maintenance of bio-swales. The additional per lot maximum authorized assessment rate for fiscal year 2011-12 is \$945.15. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. Beginning fiscal year 2008-09 the drainage maintenance of the bio-swales has been eliminated. The elimination of the drainage maintenance results in a \$5,000 reduction in drainage maintenance costs; causing the proposed assessment levy to be reduced. The proposed rate to be levied for fiscal year 2011-12 is \$94.52.

19. Parcels within Tract 5264 (M & M Development) are assessed an additional landscape maintenance assessment for maintenance of medians and islands on Collins Drive and the Campus Park Drive median along the frontage of the property. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 is \$2,268.36. Parcels in Tract 5264 are also subject to an additional landscape maintenance assessment for maintenance of parkway landscaping along the Campus Park Drive and Collins Drive. The property owner shall retain the responsibility for the maintenance of the parkway landscaping, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the parkway improvements. The assessment for the cost of maintaining the parkway improvements will be levied only if the City takes over responsibility for the maintenance of the parkway improvements. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 including parkway landscaping is \$8,568.35. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. The proposed rate to be levied for fiscal year 2011-12 is \$0.00.

20. Parcels within Tract 5187 (Lyon Homes) are assessed an additional landscape maintenance assessment for maintenance of slope, parkway and median landscape improvements located throughout the District. In addition parcels within Tract 5187 are also subject to an additional assessment for maintenance of bio-swales, detention basins and storm drains. The additional per lot maximum authorized assessment rate for fiscal year 2011-12 is \$2,379.37. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. In the event the amount levied is less than the maximum authorized assessment amount, the amount levied shall not be less than 10% of the maximum authorized assessment. The proposed rate to be levied for fiscal year 2011-12 is \$237.94.

21. Parcels within Tract 5133 (Shea Homes) are assessed an additional landscape maintenance assessment for maintenance of parkway landscaping along Los Angeles

Avenue frontage and Millard Street western perimeter. In addition parcels within Tract 5133 are also subject to an additional assessment for maintenance of drainage improvements including the maintenance of filtration systems, six seven foot catch basins, two fourteen foot catch basins and storm drains located throughout the District. The additional per lot maximum authorized assessment rate for fiscal year 2011-12 is \$400.60. Parcels in Tract 5133 are also subject to an additional drainage maintenance assessment for the maintenance of drainage improvements including front yard grass swales (for 77 lots), catch basin near the northwest corner of the tract, six twelve inch pad catch basins and pad PVC drains. The Homeowners Association shall retain the responsibility for the maintenance of these drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these drainage improvements. The assessments for the cost of maintaining these drainage improvements will be levied only if the City takes over responsibility for the maintenance of these drainage improvements. The additional per lot maximum authorized assessment rate for fiscal year 2011-12 including HOA maintained drainage improvements is \$460.15. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. In the event the amount levied is less than the maximum authorized assessment amount, the amount levied shall not be less than 10% of the maximum authorized assessment. The proposed rate to be levied for fiscal year 2011-12 is \$40.06.

22. Parcels within Tract 5045 (Pardee Homes) are assessed an additional assessment associated with the maintenance of slope, parkway and median landscape improvements along Spring Road. Maintenance of trails located throughout the District. In addition parcels within Tract 5045 are also subject to an additional assessment for maintenance of drainage improvements. The additional per lot maximum authorized assessment rate for fiscal year 2011-12 is \$2,968.59. Parcels in Tract 5045 are also subject to an additional landscape maintenance assessment for the maintenance of slope landscape improvements along "B" Street and "C" Street and maintenance of parkway landscape improvements along "A" Street. The Homeowners Association shall retain the responsibility for the maintenance of these landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these landscape improvements. The assessments for the cost of maintaining these landscape improvements will be levied only if the City takes over responsibility for the maintenance of these landscape improvements. The additional per lot maximum authorized assessment rate for fiscal year 2011-12 including HOA maintained landscape improvements is \$3,254.43. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. In the event the amount levied is less than the maximum authorized assessment amount, the amount levied shall not be less than 10% of the maximum authorized assessment. The

proposed rate to be levied for fiscal year 2011-12 is \$296.86. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI.

24. Parcels within IPD 2000-10 (Asadurian) are subject to an additional landscape maintenance assessment associated with the maintenance of parkway and site landscape improvements along Goldman Avenue and Los Angeles Avenue. The Property Owner shall retain the responsibility for the maintenance of the landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape improvements. The assessments for the cost of maintaining the landscape improvements will be levied only if the City takes over responsibility for the maintenance of the landscape improvements. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 is \$211.82. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 including Property Owner maintained landscape and drainage improvements is \$9,427.87. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. The proposed rate to be levied for fiscal year 2011-12 is \$0.00.

25. Parcels within CPD 2004-01 (Nearon) are subject to an additional landscape maintenance assessment associated with the maintenance of slope landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of a bio swale, storm drain system and five catch basins. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 is \$95.20. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 including Property Owner maintained landscape improvements is \$4,285.43. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. The proposed rate to be levied for fiscal year 2011-12 is \$0.00.

26. Parcels within CPD 2004-03 (Warehouse Discount Center) are subject to an additional landscape maintenance assessment associated with the maintenance of slope

landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 is \$62.17. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 including Property Owner maintained improvements is \$4,575.02. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. The proposed rate to be levied for fiscal year 2011-12 is \$0.00.

31. Parcels within CPD 2005-02 (Tuscany Partners) are subject to an additional landscape maintenance assessment associated with the maintenance of including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Los Angeles Avenue, Moorpark Avenue and Park Crest Lane. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 is \$72.80. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 including Property Owner maintained improvements is \$5,598.01. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. The proposed rate to be levied for fiscal year 2011-12 is \$0.00.

32. Parcels within CPD 2005-03 (HFR Investments) are subject to an additional landscape maintenance assessment associated with the maintenance of including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Park Lane. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the improvements, but in the event it is

ever determined that said maintenance is inadequate, the City can take over the maintenance of the improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 is \$506.70. The additional per acre maximum authorized assessment rate for fiscal year 2011-12 including Property Owner maintained improvements is \$9,663.78. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. It has been determined that the projected year-end fund balance will exceed one (1) year of estimated program costs for this district if the maximum authorized assessment is levied. The amount of the approved assessment which shall be "levied" upon the properties in this district shall be reduced to an amount which is estimated to not cause the year-end balance to exceed said limit. The proposed rate to be levied for fiscal year 2011-12 is \$0.00.

Table 1
AD84-2 Assessment Rate and Assessment by Land Use Classification

Landclass	Description	Lighting Assessment Rate	Annual Lighting Assessment	Landscape Assessment Rate	Annual Landscaping Assessment
0	Residential Vacant	0.25	5.20	0	0.00
1	Single Family, Level 1	1	20.84	4	13.18
2	Mobile Home	0	0.00	0	0.00
3	Condominium	1	20.84	3	9.88
4	Residential Income, 2-4 Units	1	20.84	3	9.88
5	Apartments, (5+ Units)	0.75	15.64	3	9.88
6	Single Family, Level 2	0.75	15.64	4	13.18
9	Mobile Home and Trailer Parks	0.75	15.64	3	9.88
10	Commercial, Vacant	0.25	15.64	0	0.00
11	Retail Stores, Single Story	4	83.40	3	51.70
12	Store and Office (Combination)	4	83.40	3	51.70
15	Shopping Centers (Neighborhood)	6.5	135.51	10	172.38
16	Shopping Centers (Regional)	6.5	135.54	30	517.14
17	Office Building (1 Story)	3	62.56	3	51.70
18	Office Stores (Multi-Story)	4	83.40	6	103.42
19	Retail Stores (Multi-Story)	4	83.40	6	103.42
21	Restaurants & Cocktail Lounge	5	104.26	3	51.70
24	Banks, Savings & Loans	3	62.56	3	51.70
25	Service Stations	4	83.40	3	51.70
26	Auto Sales, Repair	4	83.40	1	17.24
30	Industrial, Vacant Land	0.25	5.20	0	0.00
31	Light Manufacturing	5	104.26	12	206.86
32	Warehousing	4	83.40	4	68.94
33	Industrial Condos, Co-ops, PUD's	5	104.26	3	51.70
38	Mineral Processing	3	62.56	3	51.70
44	Truck Crops	1	20.84	2	34.48
46	Pasture (Permanent)	1	20.84	2	34.48
48	Poultry	1	20.84	2	34.48
49	Flowers, Seed Production	1	20.84	2	34.48
51	Orchards	1	20.84	2	34.48
53	Field Crops, Dry	1	20.84	2	34.48
54	Pasture of Graze, Dry	1	20.84	2	34.48
55	Feed Lots	1	20.84	2	34.48
57	Tree Farms	1	20.84	2	34.48
61	Theater	5	104.26	2	34.48
69	Parks	0	0.00	0	0.00
70	Institutional Vacant Land	0.25	5.20	0	0.00
71	Churches, Convent, Rectory	0.25	5.20	0	0.00
72	Schools	0	0.00	0	0.00
73	Colleges	0	0.00	0	0.00
78	Public Buildings, Firehouses, Museums, Etc.	0	0.00	0	0.00
79	Flood Control	0	0.00	0	0.00
80	Miscellaneous Vacant Land	0.25	5.20	0	0.00
81	Utility Water Company	0	0.00	0	0.00
83	Petroleum & Gas	2	41.70	1	17.24
86	Water Rights, Pumps	0	0.00	0	0.00
88	Highways & Streets	0	0.00	0	0.00
91	Utility Edison	0	0.00	0	0.00
92	Telephone	0	0.00	0	0.00
93	S. P. R. R.	0	0.00	0	0.00
94	Undedicated Community Condo. Dev.	0	0.00	0	0.00
95	State Property	0	0.00	0	0.00
96	County Property	0	0.00	0	0.00
97	City Property	0	0.00	0	0.00
99	Exempt	0	0.00	0	0.00

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 Director of Community Services 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 Director of Community Services or his or her designee will promptly review the appeal and any information provided by the property owner. If the Director of Community Services 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 Director of Community Services or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the Director of Community Services or her or his designee, may refer their appeal to the City Council of the City of Moorpark and the decision of the City Council of the City of Moorpark shall be final.

ASSESSMENT

WHEREAS, on February 2, 2011 the City Council of the City of Moorpark, County of Ventura, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), adopted its Resolution Initiating Proceedings For the Levying of Annual Assessments for "Moorpark Landscaping and Lighting Maintenance Assessment Districts" for the Fiscal Year Commencing July 1, 2011 and Ending June 30, 2012, and Ordering the Preparation and Filing of a Report Relating Thereto; and

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 districts and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment districts, 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 City Council of said City of Moorpark, 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 districts.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Landscaping and Lighting Maintenance Assessment Districts for the fiscal year 2011-12 is generally as follows:

SUMMARY COST ESTIMATE

	<i>F.Y. 2011-12</i> <u>Budget</u>
Direct Cost	\$2,907,464
Contribution to/from reserve fund	(\$1,557,691)
	<hr/>
NET AMOUNT TO ASSESSMENTS	\$1,349,773

As required by the Act, Assessment Diagrams for the Assessment Districts showing the exterior boundaries of said Landscaping and Lighting Maintenance Assessment Districts have been prepared and are on file with the City. Reference is hereby made to such Diagrams. The distinctive number of each parcel or lot of land in the said Landscaping and Lighting Maintenance Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Landscaping and Lighting Maintenance Assessment Districts, 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 Landscaping and Lighting Maintenance Assessment Districts 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 2011-12. 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 2011-12 for each parcel or lot of land within the said Landscaping and Lighting Maintenance Assessment Districts.

Dated: April 18, 2011

Engineer of Work

By _____
John W. Bliss, License No. C52091

APPENDIX A - 2011-12 ASSESSMENT ROLL

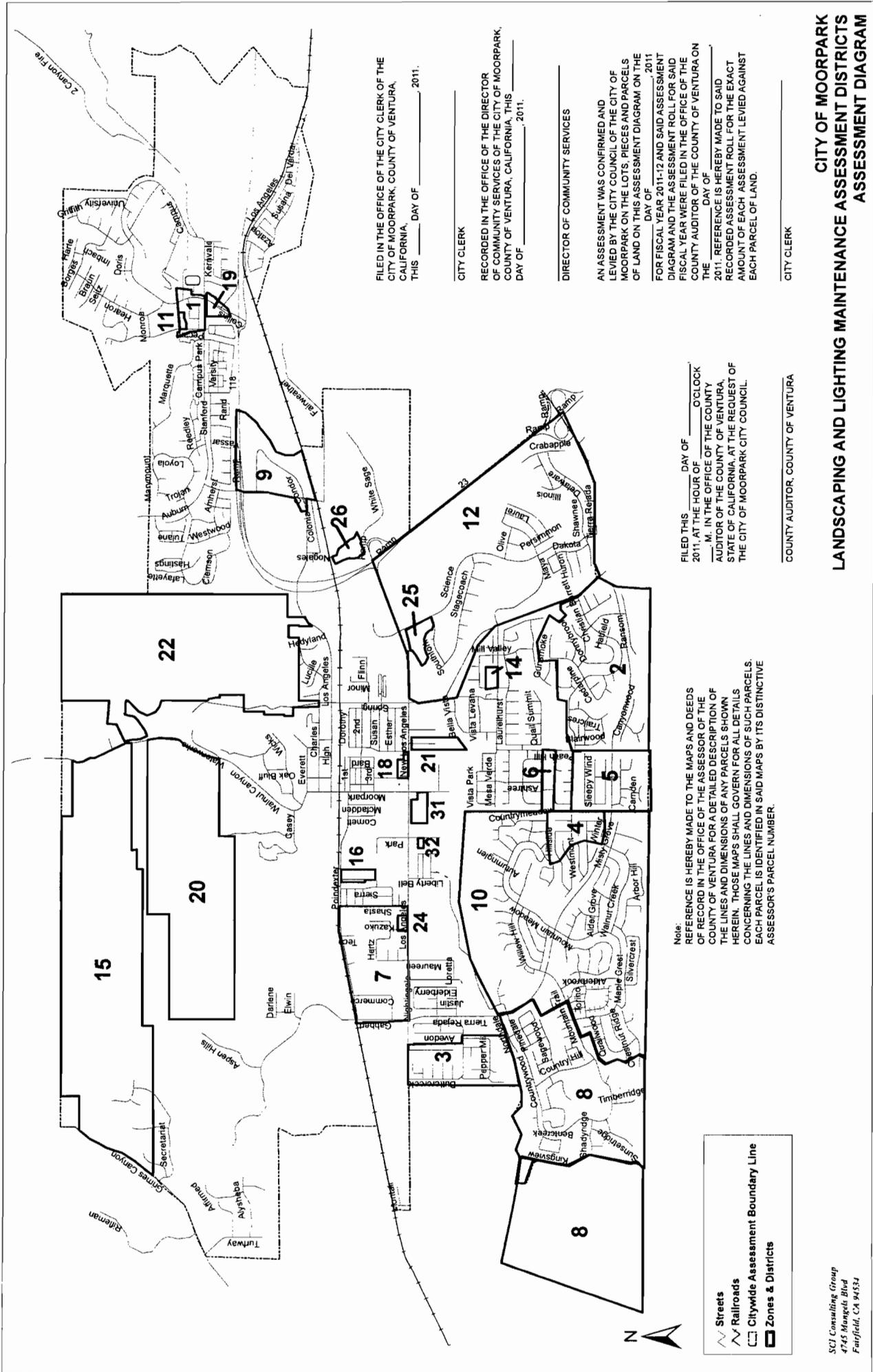
An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the City Clerk and is, by reference, made part of this report and is available for public inspection during normal office hours.

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

APPENDIX B - ASSESSMENT DIAGRAM

Assessment Diagrams for the Assessment Districts have been prepared and are on file with the City. Reference is hereby made to such Diagrams, and they are incorporated herein by reference.

The boundaries of the Assessment Districts are displayed on the following Assessment Diagram and supporting maps.



FILED IN THE OFFICE OF THE CITY CLERK OF THE
CITY OF MOORPARK, COUNTY OF VENTURA,
CALIFORNIA,
THIS _____ DAY OF _____, 2011.

CITY CLERK _____

RECORDED IN THE OFFICE OF THE DIRECTOR
OF COMMUNITY SERVICES OF THE CITY OF MOORPARK,
COUNTY OF VENTURA, CALIFORNIA, THIS
DAY OF _____, 2011.

DIRECTOR OF COMMUNITY SERVICES _____

AN ASSESSMENT WAS CONFIRMED AND
LEVIED BY THE CITY COUNCIL OF THE CITY OF
MOORPARK ON THE LOTS, PIECES AND PARCELS
OF LAND ON THIS ASSESSMENT DIAGRAM ON THE
DAY OF _____, 2011
FOR FISCAL YEAR 2011-12 AND SAID ASSESSMENT
DIAGRAM AND THE ASSESSMENT ROLL FOR SAID
FISCAL YEAR WERE FILED IN THE OFFICE OF THE
COUNTY AUDITOR OF THE COUNTY OF VENTURA ON
THE _____ DAY OF _____
2011. REFERENCE IS HEREBY MADE TO SAID
RECORDED ASSESSMENT ROLL FOR THE EXACT
AMOUNT OF EACH ASSESSMENT LEVIED AGAINST
EACH PARCEL OF LAND.

FILED THIS _____ DAY OF _____
2011, AT THE HOUR OF _____ O'CLOCK
_____ M. IN THE OFFICE OF THE COUNTY
AUDITOR OF THE COUNTY OF VENTURA,
STATE OF CALIFORNIA, AT THE REQUEST OF
THE CITY OF MOORPARK CITY COUNCIL.

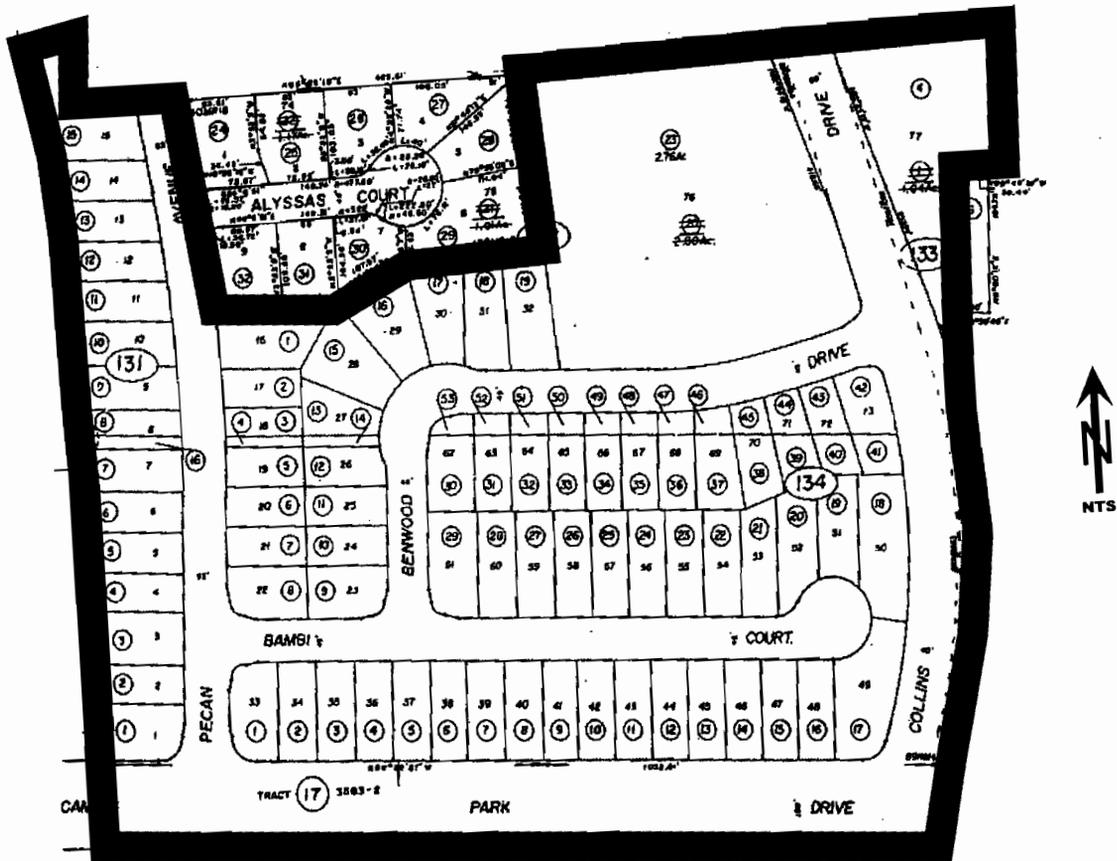
COUNTY AUDITOR, COUNTY OF VENTURA
CITY CLERK _____

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS
OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE
COUNTY OF VENTURA 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 SAID MAPS BY ITS DISTINCTIVE
ASSESSOR'S PARCEL NUMBER.

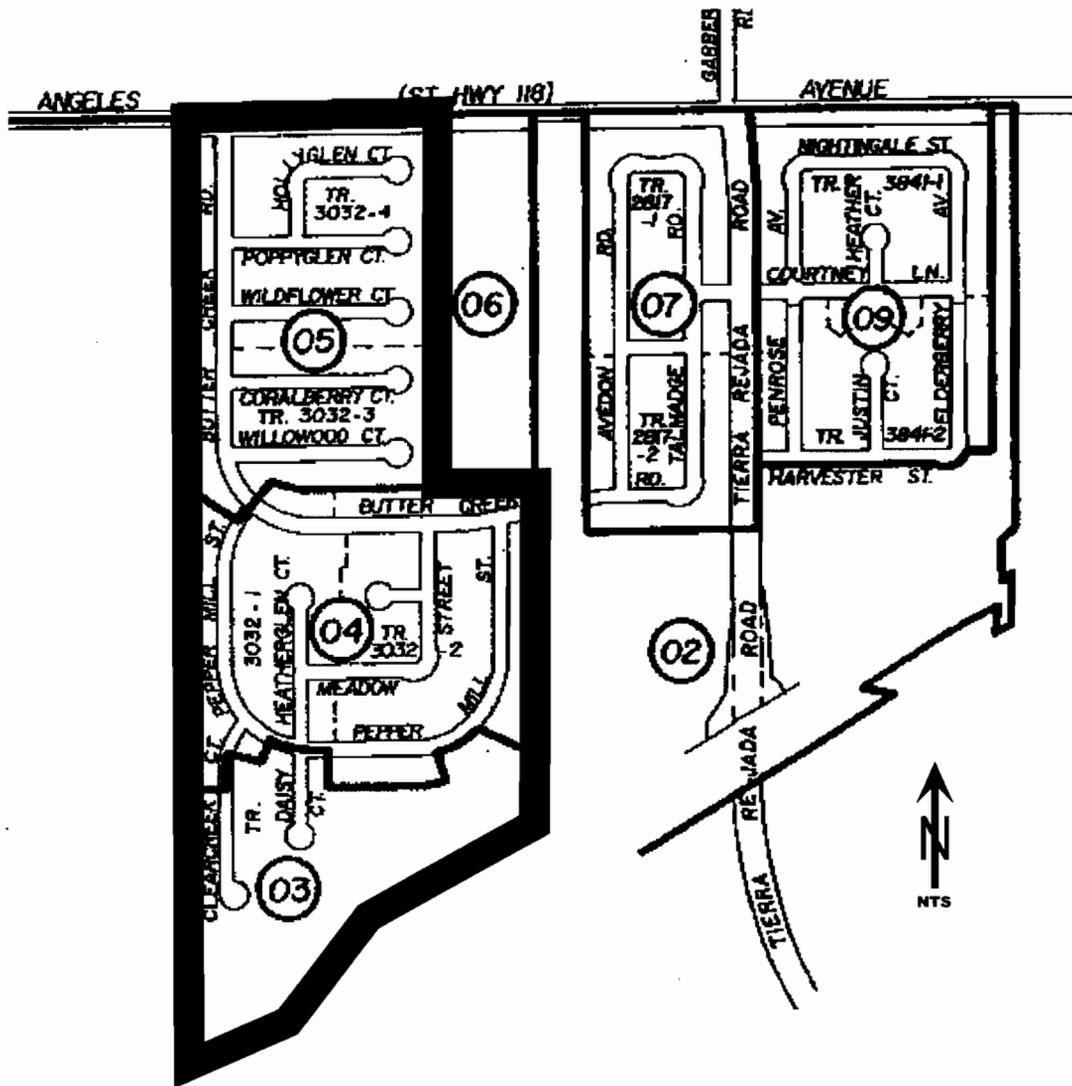
- Streets
- Railroads
- Citywide Assessment Boundary Line
- Zones & Districts

CITY OF MOORPARK
LANDSCAPING AND LIGHTING MAINTENANCE ASSESSMENT DISTRICTS
ASSESSMENT DIAGRAM

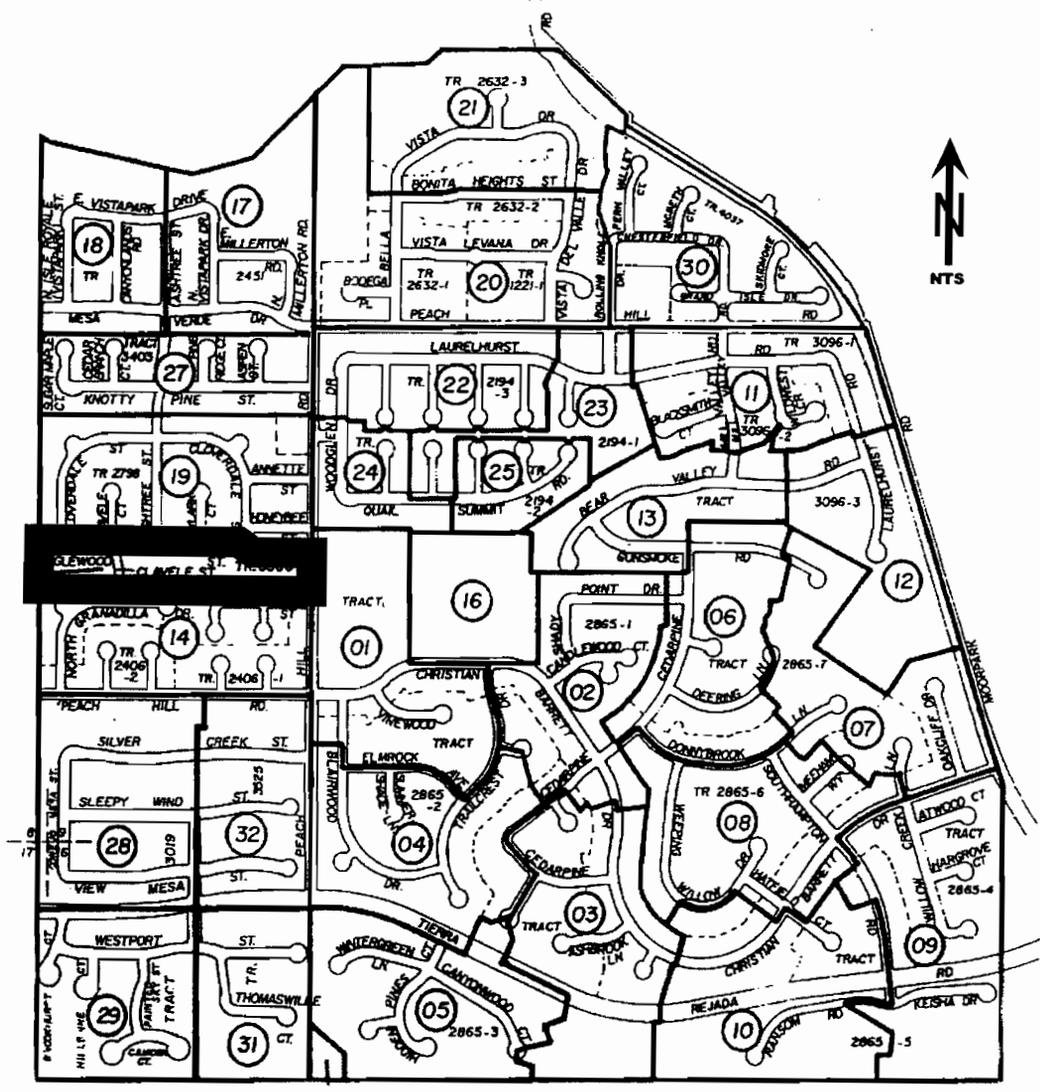
SCI Consulting Group
4745 Mangels Blvd
Fairfield, CA 94534



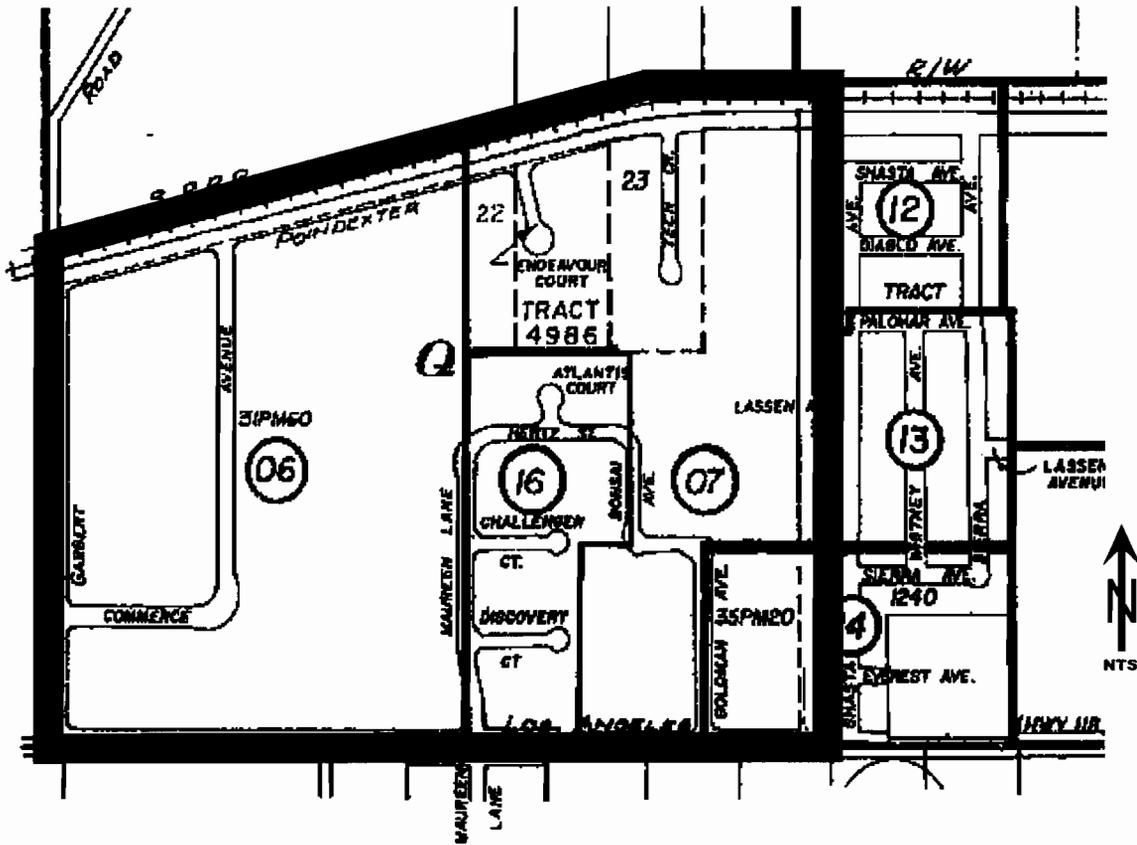
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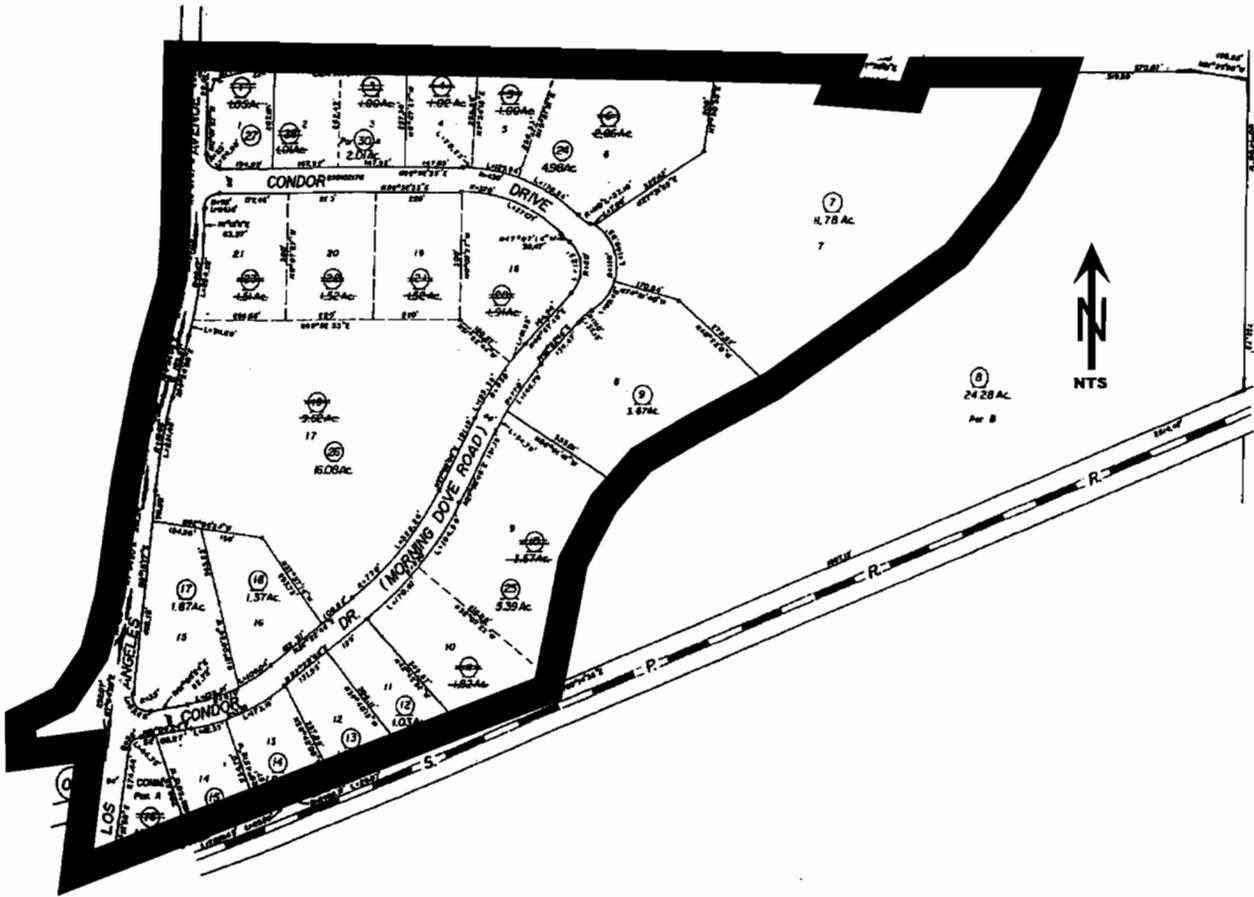
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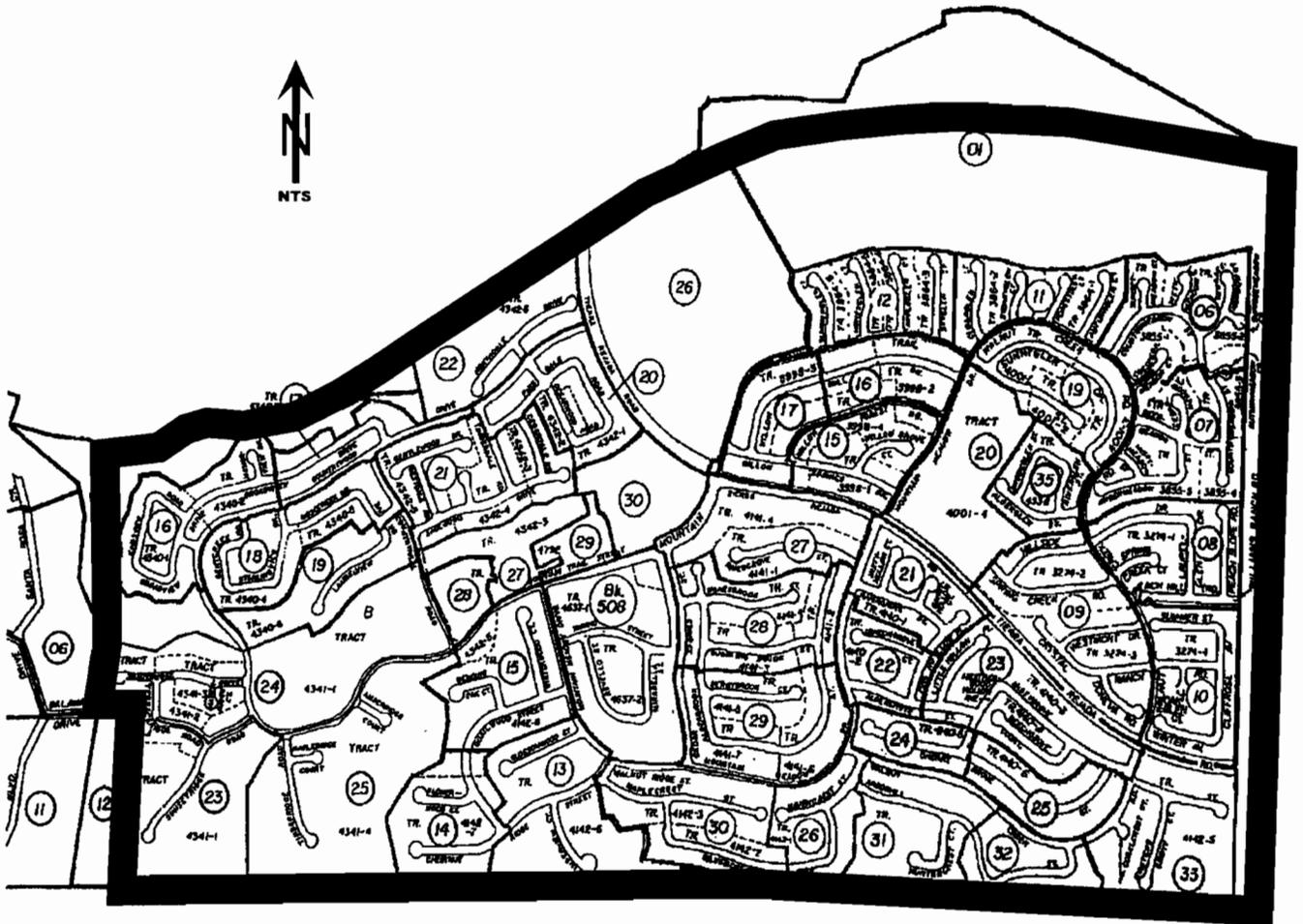
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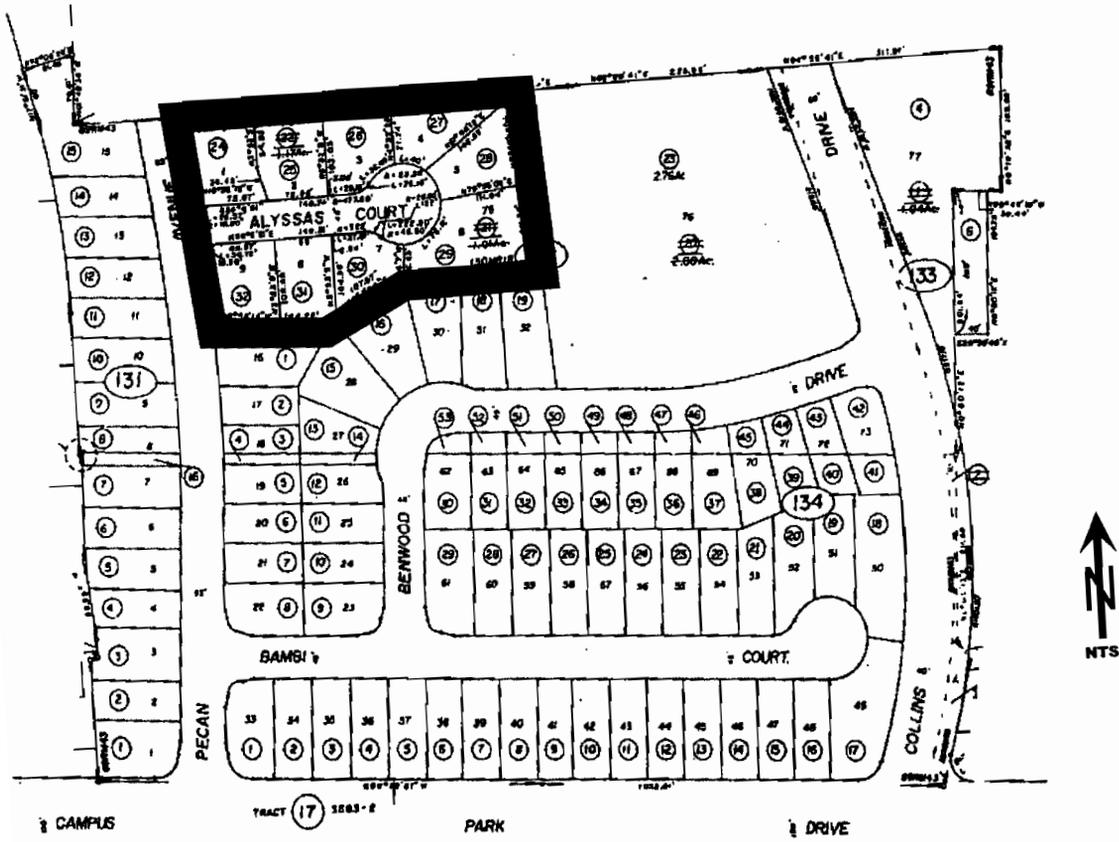
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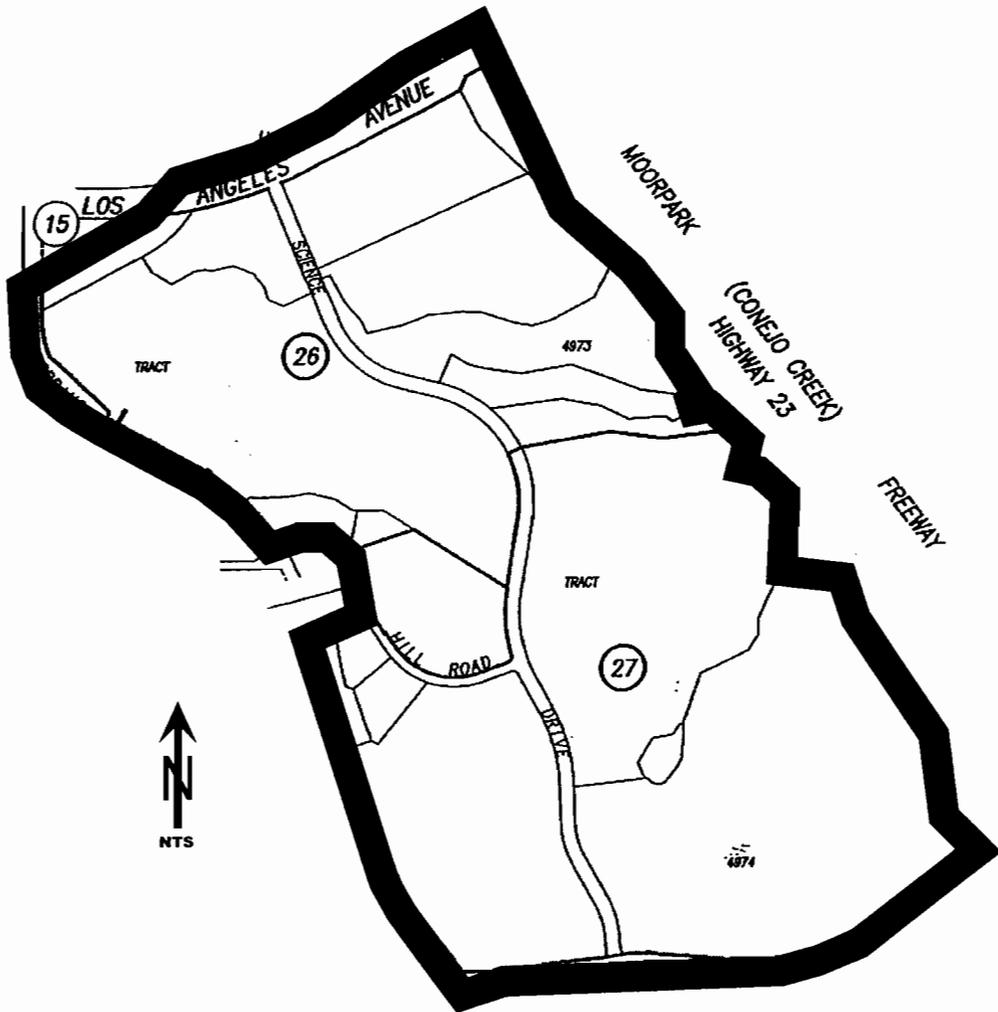
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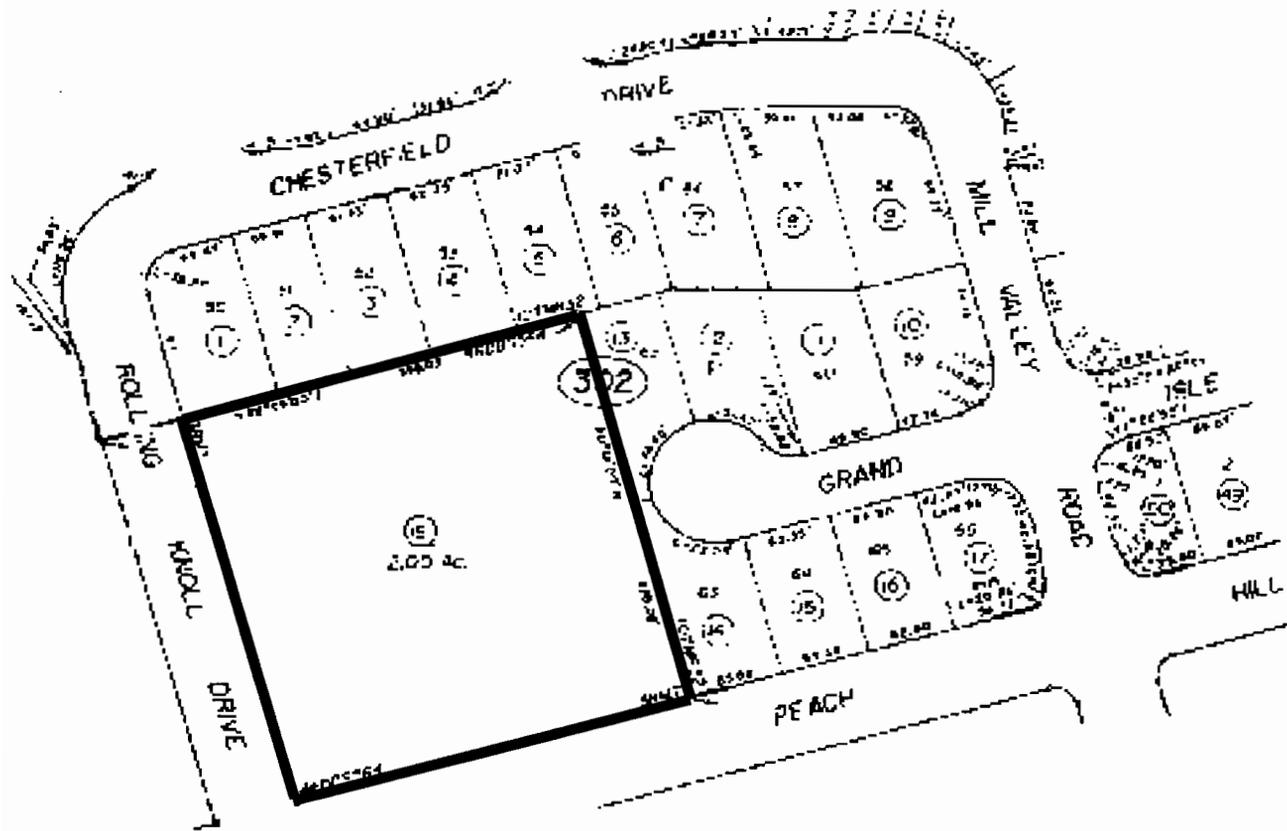
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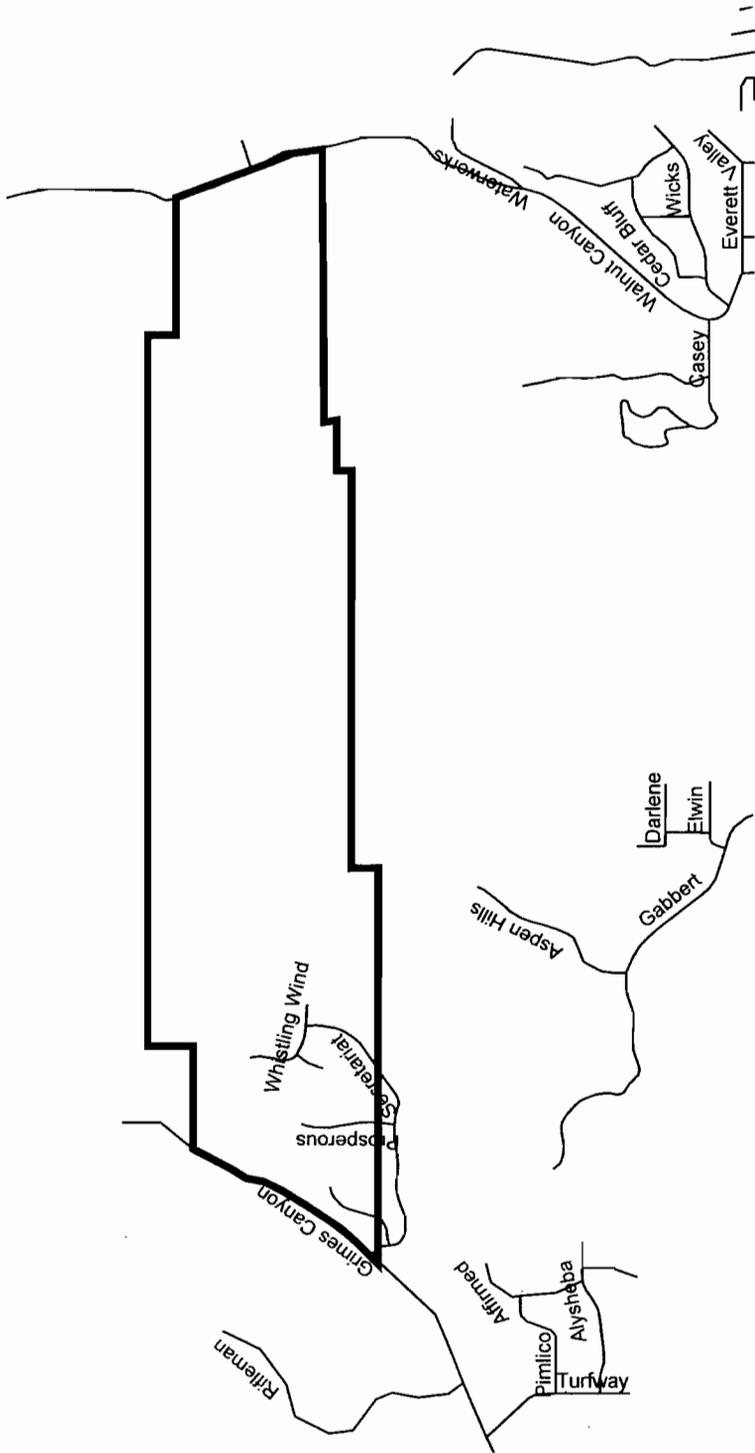
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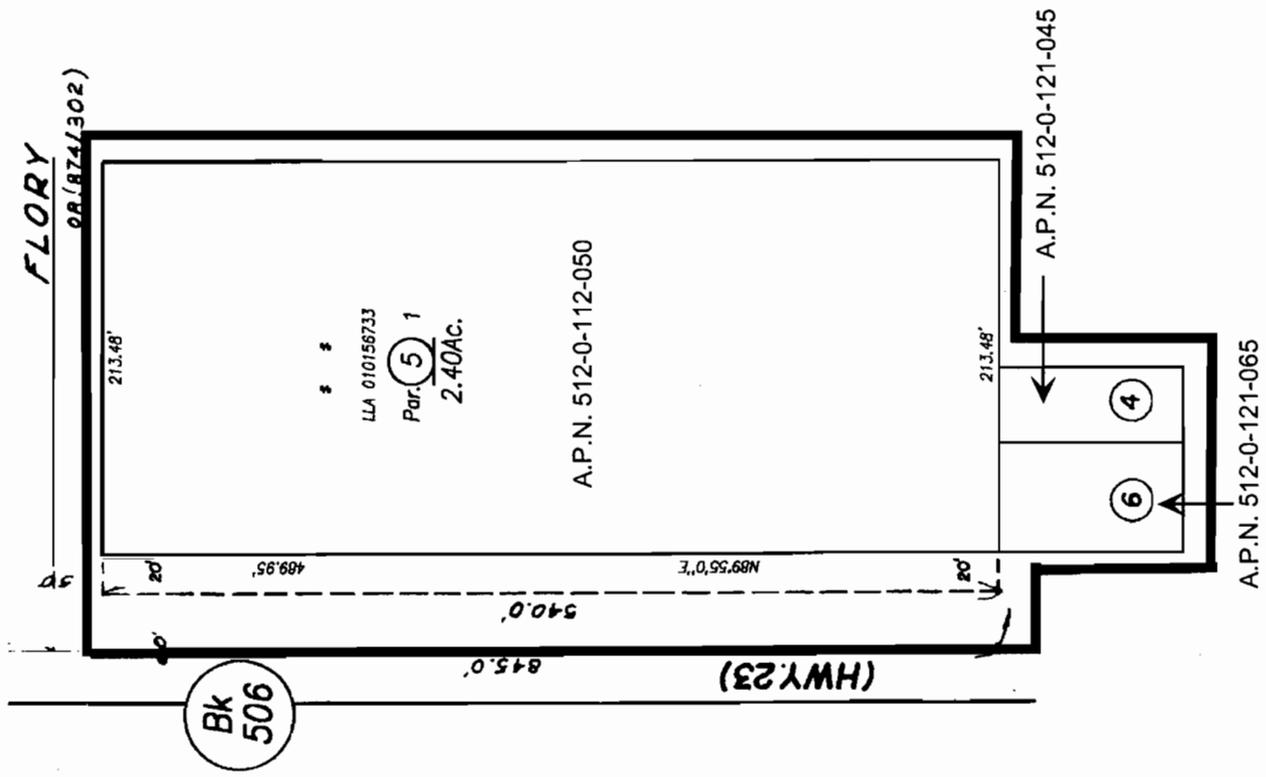
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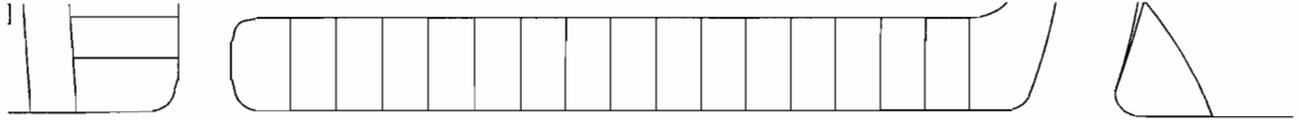
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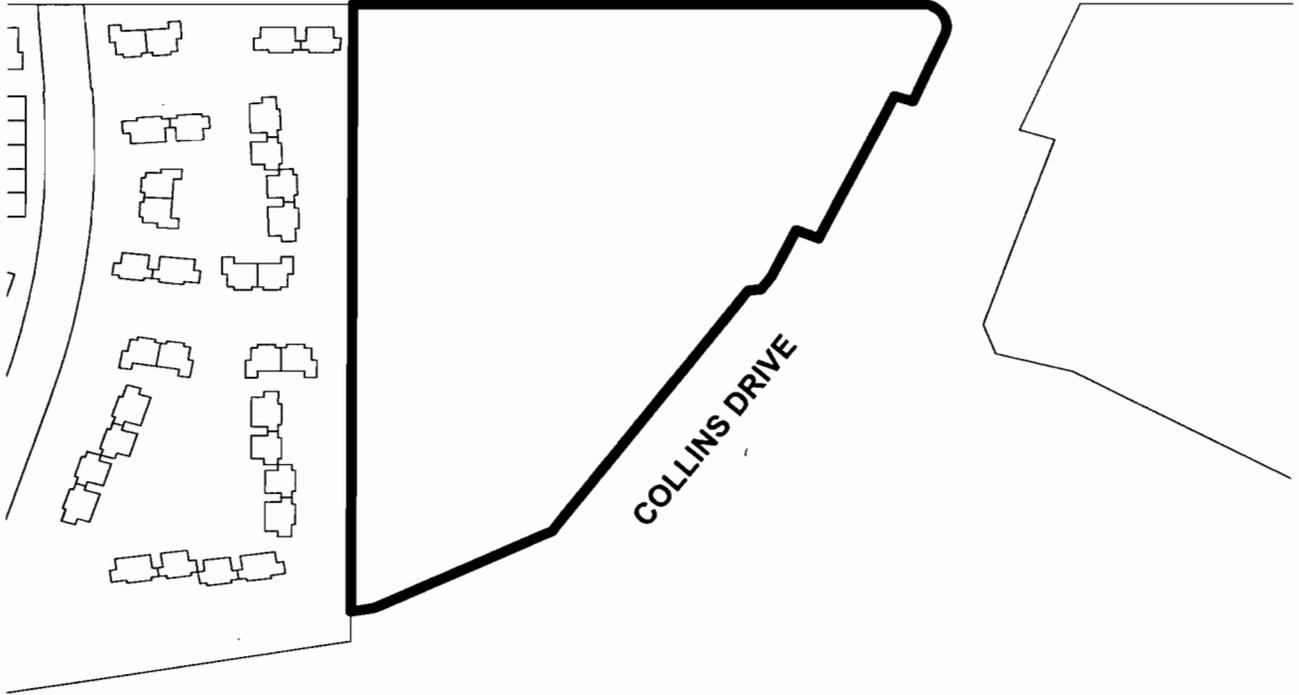
DISTRICT 15



DISTRICT 18

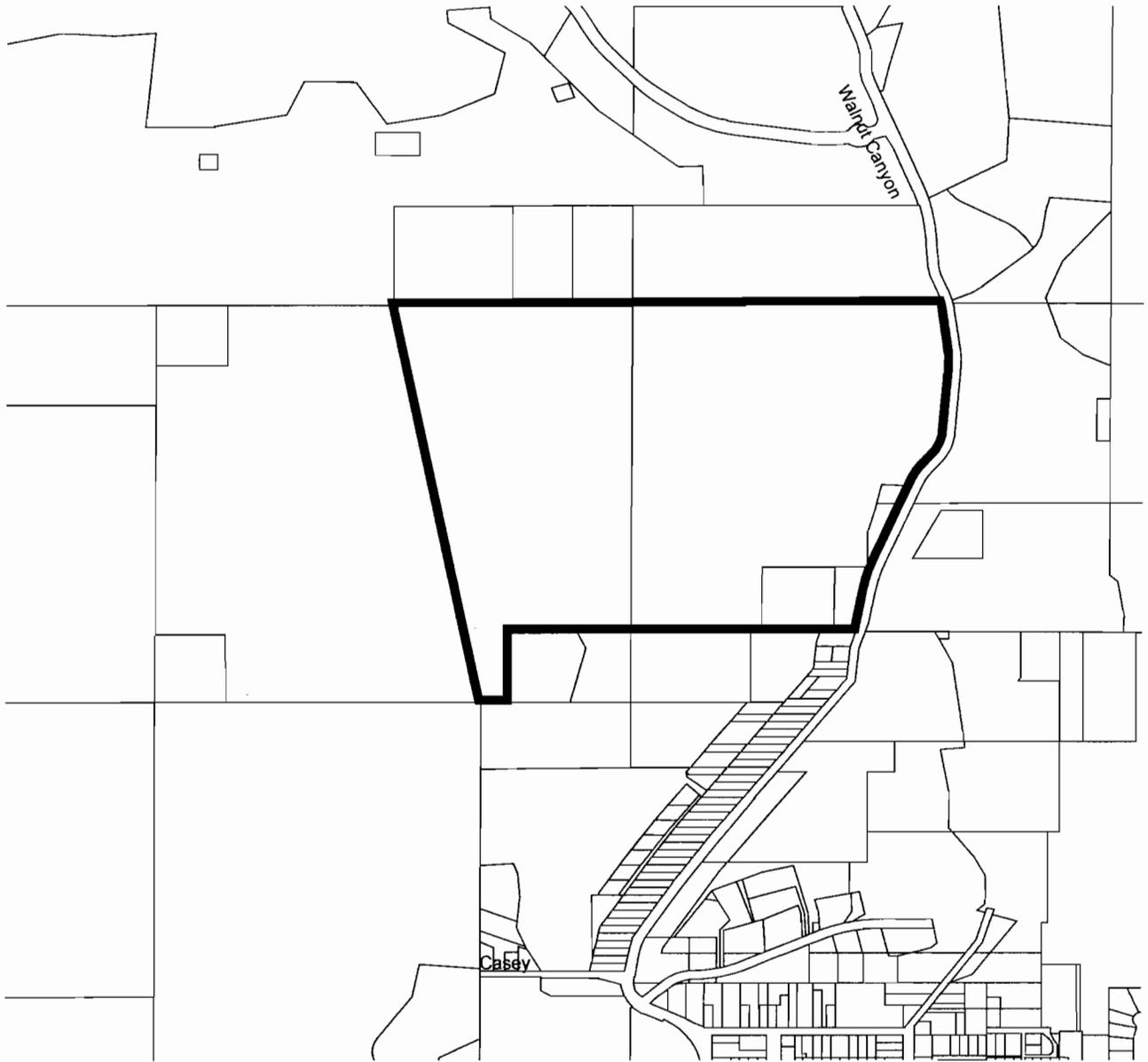


CAMPUS PARK DRIVE



E HIGHWAY 118

DISTRICT 19

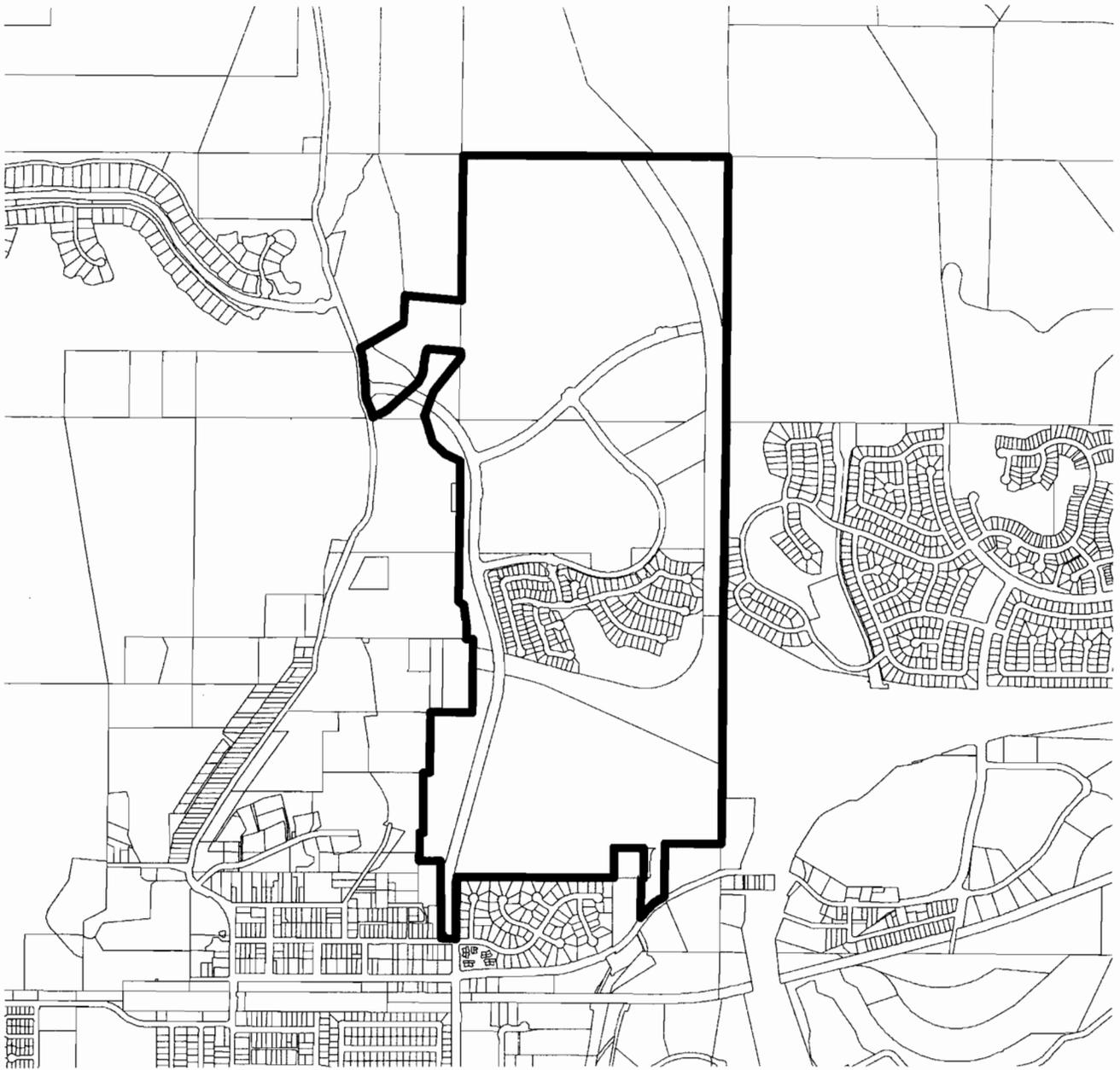


DISTRICT 20



DISTRICT 21

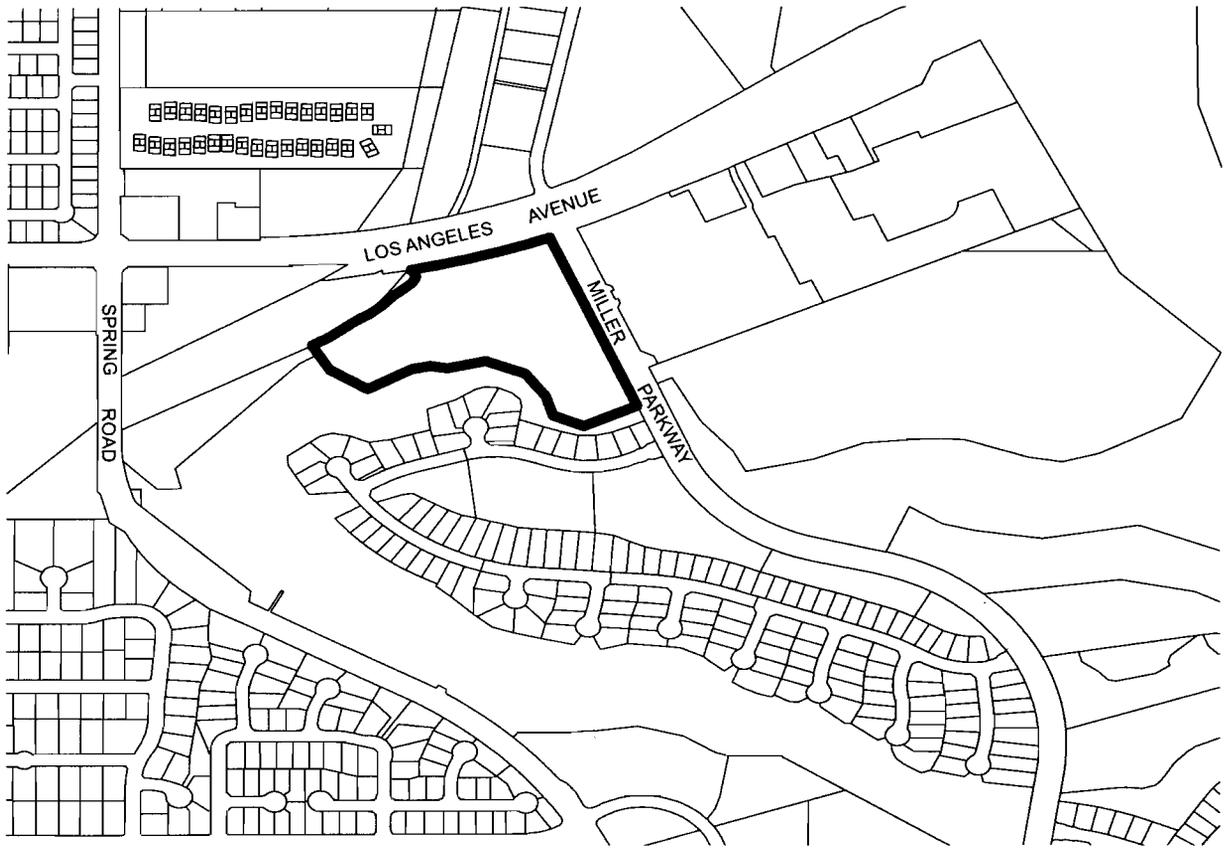
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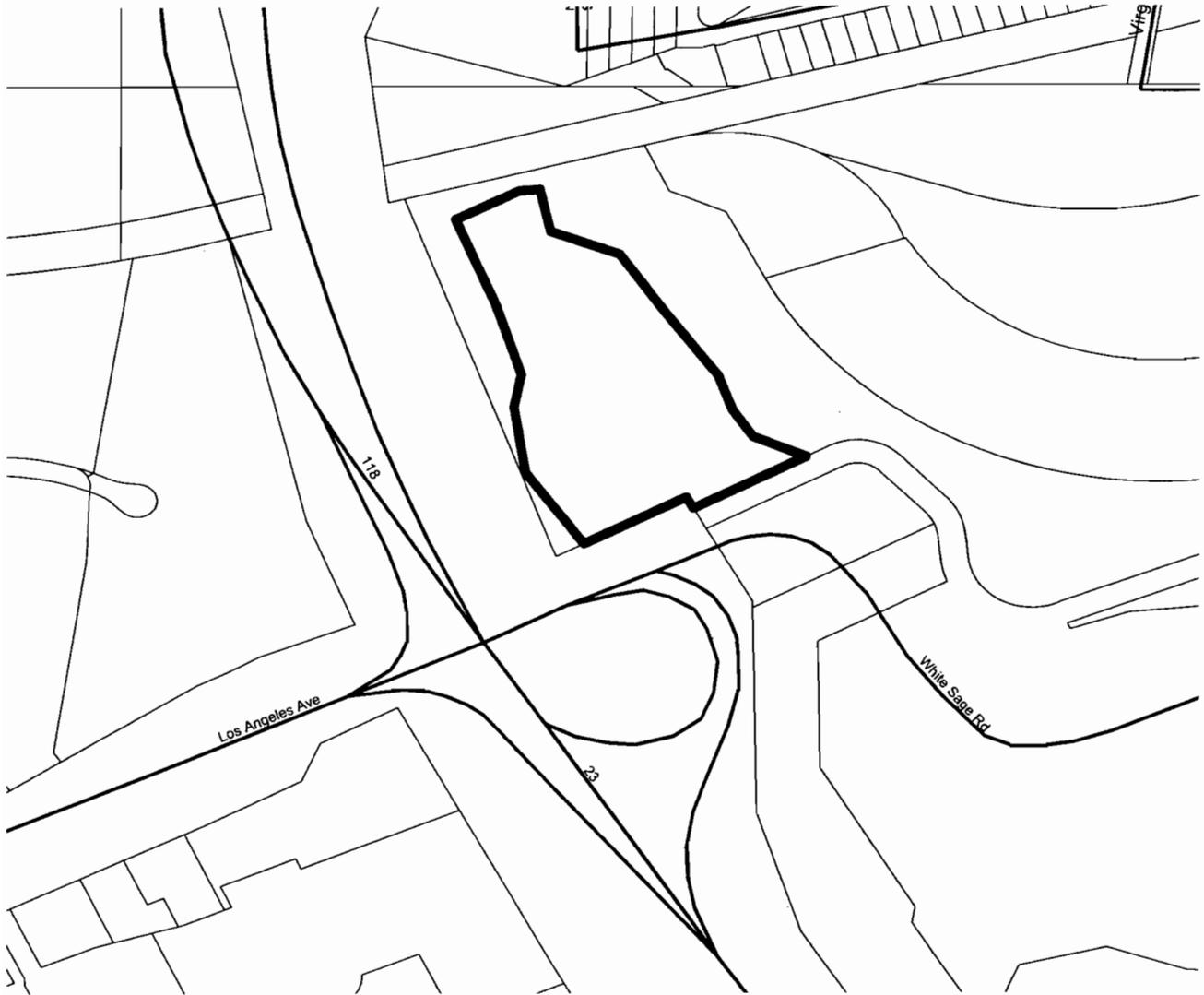
DISTRICT 22



DISTRICT 24



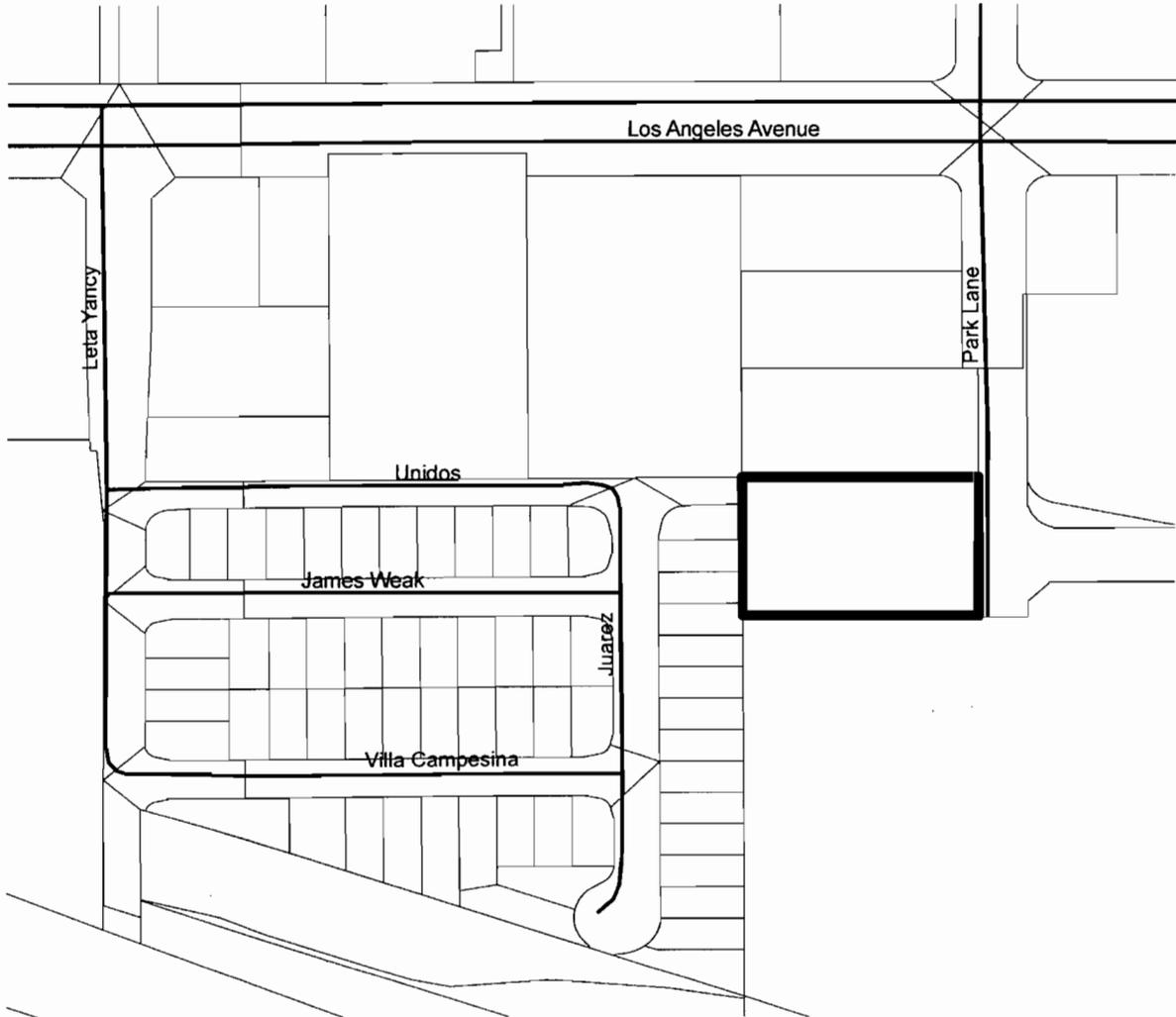
DISTRICT 25



District 26



District 31



District 32