

FY 2026-27

ENGINEER'S REPORT

County of San Diego

Landscape Maintenance District
Zone No. 1 (Rancho San Diego)

April 2026

Pursuant to the San Diego County Code of
Administrative Ordinances and Landscaping and
Lighting Act of 1972 and Article XIID of the
California Constitution

Engineer of Work:



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County of San Diego

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Preamble

Pursuant to provisions of the County of San Diego Code of Administrative Ordinances (specifically, Article XXVI – Department of Public Works §455 et seq.), provisions of the Landscaping and Lighting Act of 1972 (California Streets & Highways Code §22500 et seq.), applicable provisions of Proposition 218 (Articles XIIC & XIID of the California Constitution), and provisions of the Proposition 218 Omnibus Implementation Act (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “applicable law”), and in accordance with the Resolution of Intention, being Resolution No. _____, adopted by the BOARD OF SUPERVISORS of the COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, in connection with the proceedings for the annual levy of assessments for the LANDSCAPE MAINTENANCE DISTRICT ZONE NO. 1 (RANCHO SAN DIEGO) (hereinafter referred to as “District”), SCI Consulting Group, as Assessment Engineer to the County of San Diego for these proceedings, submits herewith this Engineer’s Report for the District as required by applicable law.

PRELIMINARY APPROVAL BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE _____ DAY OF _____, 2026.

 Andrew Potter
 Clerk of the Board of Supervisors
 County of San Diego
 State of California

FINAL APPROVAL BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE _____ DAY OF _____, 2026.

 Andrew Potter
 Clerk of the Board of Supervisors
 County of San Diego
 State of California

Executive Summary

Landscape Maintenance District Zone No. 1 (Rancho San Diego) is an annual assessment placed on parcels within its boundaries to fund the improved maintenance of six developed and two undeveloped parks.

Project: Landscape Maintenance District Zone No. 1
(Rancho San Diego)

Apportionment Method: Benefit Unit (BU)

	FY 2025-26 ⁽¹⁾	FY 2026-27 ⁽²⁾	Maximum Authorized ⁽³⁾⁽⁴⁾
Total Parcels Assessed:	4,643	4,643	--
Total Estimated Assessment:	\$191,400.96	\$197,170.05	--
Total Estimated BUs:	4,773.2	4,773.2	--
Assessment per BU:	\$40.94	\$42.17	\$42.17

⁽¹⁾ FY 2025-26 is the County of San Diego's Fiscal Year 2025-26, which begins July 1, 2025 and ends June 30, 2026.

⁽²⁾ FY 2026-27 is the County of San Diego's Fiscal Year 2026-27, which begins July 1, 2026 and ends June 30, 2027. Total Parcels Assessed, Total Estimated Assessment, and Total Estimated BUs may vary from fiscal year to fiscal year due to parcel changes and/or land use re-classifications.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 3.00%.

⁽⁴⁾ Subject to annual cost-indexing provisions as set forth in this Engineer's Report.

Annual Cost-Indexing: Indexing of assessments is permitted under the current apportionment methodology.

Bonds: No bonds will be issued in connection with this District.

Introduction

County Service Area 26 (“CSA 26”) was established in 1991 by the San Diego County (“County”) Board of Supervisors to provide a source of funds for the maintenance of the eight parks within the boundaries of CSA 26 which were provided to service properties within Rancho San Diego. At the time CSA 26 was formed, there were two developed and six undeveloped parks within the CSA to be maintained. The CSA currently maintains the following six developed and two undeveloped parks:

- Cottonwood Park
- Damon Lane Park
- Del Parque Park
- Hillsdale Park
- Hilton Head Park
- Lonny Brewer Park
- Steele Canyon Park
- Woodhaven Park

To ensure a flow of funds for the maintenance, repair and servicing of specified improvements (“Improvements”) within CSA 26 and to provide an additional source of funding for park maintenance activities; the Board of Supervisors approved the formation of Landscape Maintenance District Zone No. 1 (“District”) in Fiscal Year 2006-07. The boundaries of the district are shown on the Assessment Diagram incorporated in this report.

Assessment District Proceedings

The District is authorized and administered under the provisions of the County of San Diego Code of Administrative Ordinances (specifically, Article XXVI – Department of Public Works §455 et seq.), provisions of the Landscaping and Lighting Act of 1972 (California Streets & Highways Code §22500 et seq.), applicable provisions of Proposition 218 (Articles XIII C & XIII D of the California Constitution), and provisions of the Proposition 218 Omnibus Implementation Act (California Senate Bill 919).

The purpose of the proposed proceedings and this Engineer’s Report is to update the District budget and assessments for Fiscal Year 2026-27. The Fiscal Year 2026-27 assessments proposed within this Engineer’s Report are equal to or less than the maximum authorized assessment.

Therefore, the vote requirements of Section 4 of Article XIII D do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the County Board of Supervisors (Board), and the Board may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with the District.

Legislative Analysis

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now 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 that benefits the assessed property.

Silicon Valley Taxpayers' Association, Inc. v. SCCOSA

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 benefits to property, not general benefits.
- The services and/or improvements funded by assessments must be clearly defined.
- Assessment districts must be drawn to contain all parcels that receive a special benefit from a proposed public improvement.
- Assessments paid in each assessment district must be proportional to the special benefit received by each such parcel from the improvements and services funded by the assessment.

This Engineer's Report has been evaluated in light of the *SVTA vs. SCCOSA* decision and updated to be consistent with the decision.

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 in *Dahms v. Downtown Pomona Property* (“Dahms”). On July 22, 2009, the California Supreme Court denied review. In *Dahms*, the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, in *Bonander v. Town of Tiburon* (“Bonander”), the 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 primarily on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall 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 were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the *Golden Hill Neighborhood Association v. City of San Diego* appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The Court described two primary reasons for its decision. First, like in *Beutz*, the Court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the Court found that the City had failed to record the basis for the assessment on its own parcels.

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 District; and the Improvements provide a direct advantage to property in the District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Improvements will directly benefit property in the District 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 Services and proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

Note: In 2023, SCI Consulting Group was engaged by the County of San Diego to serve as assessment engineer for this assessment. SCI carefully reviewed and confirmed the existing Engineer's Report and underlying analysis, and added some enhancements and clarifications to this Report.

Description of Improvements

The improvements which can be operated, maintained and serviced by the District consist of landscaping and public park and recreational facilities (and appurtenant facilities) including, but not limited to personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary or appropriate for the facilities described below.

The public park and recreational facilities which will be maintained and serviced by the District include, but are not limited to: landscaping; irrigation systems; hardscapes; sidewalks; trails; fixtures and lights; playground equipment; playcourts; public restrooms; sport fields; parkways; and designated easements within the boundaries of these parks, buildings, or structures, used for the support of recreational programs and appurtenant facilities.

The facilities within the District which may be maintained, serviced and improved with the funds from the assessment for Fiscal Year 2026-27 consist of the following:

- Cottonwood Park
- Damon Lane Park
- Del Parque Park
- Hillsdale Park
- Hilton Head Park
- Lonny Brewer Park
- Steele Canyon Park
- Woodhaven Park

Funds derived from the assessments will be applied to the maintenance, servicing, installation, construction, planting and other improvements of any of the existing or future park facilities within the District to the extent permitted by applicable law.

As used in this section, “maintenance” includes the furnishing of services and materials for the maintenance and servicing of the landscaping, lighting, public park and recreational facilities and appurtenant facilities, including (without limitation) the repair, removal or replacement of all or part of any of the landscaping, lighting, public park and recreational facilities and appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; and the removal of trimmings, rubbish, debris and other solid waste.

“Servicing” includes the furnishing of water for the irrigation of the landscaping, the maintenance of any lighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the lighting of the public parks, and recreational appurtenant facilities.

For additional detail as to the location, type of improvements, and services to be performed, please refer to the maps, improvement plans, engineering drawings, maintenance specifications and other associated documents on file with the County Department of Parks and Recreation. These documents, collectively, are incorporated herein by reference and made part of this Report. Copies of these documents are available for public inspection during normal business hours.

Estimate of Cost and Budget

The 1972 Act provides that the total costs for providing the maintenance and servicing of the District Improvements and facilities can be recovered in the assessment spread including incidental expenses. The latter can include engineering fees, legal fees, printing, mailing, postage, publishing and all other costs identified with the District proceedings.

An estimate of District costs for fiscal year 2026-27 for the maintenance and servicing of the Improvements is provided below.

Table 1 – FY 2026-27 Estimate of Cost

Estimated Fund Balance Revenue	FY 2026-27
LMDZ1 Beginning Fund Balance (July 1, 2025) ⁽¹⁾	192,703
Existing CSA 26 Charge (Assessment Revenues)	225,870
CSA26 Revenue from Other Sources	74,000
CSA26 & LMDZ1 Interest	9,500
LMDZ1 Annual Assessments	185,000
Total Estimated Fund Balance Revenue	\$ 687,073
 Estimated Expenditures	
CSA26 & LMDZ1 Labor	289,895
CSA26 & LMDZ1 Park Maintenance (Total S&S)	33,948
CSA26 Equipment & Supplies	
CSA26 & LMDZ1 Water	128,770
CSA26 Other Utilities (Nothing for LMDZ1)	31,857
CSA26 & LMDZ1 Engineering Services	9,900
Total Estimated Expenditures	\$ 494,370
 Less General Benefit Contribution (17%)	84,043
 Estimated Ending Fund Balance	\$ 276,746

⁽¹⁾ FY 2026-27 is the County's Fiscal Year 2026-27, which begins July 1, 2026 and ends June 30, 2027.

Annual Cost Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process. If a majority of ballots received (weighted by assessment amount) disapprove of the proposed measure, the County may not confirm and levy the increased assessments. The maximum annual assessment per benefit unit (BU) may be increased annually by the San Diego Consumer Price Index for all Urban Consumers (SDCPI-U), with a maximum increase of 3% annually.

The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see www.bls.gov), for the prior year period was from 373.321 to 387.463 (a 3.7882% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 3.00%.

Method of Assessment

Introduction to Special Benefits

CSA 26 was originally established in 1991 at the request of property owners in the Rancho San Diego community. In Fiscal Year 2006-07, the District was established to provide a source of funding for the maintenance of an enhanced level of park facilities within the boundaries of CSA 26, which was higher, and “over and above” the level of service provided within other unincorporated areas of the County. The

The level of park and other recreational facilities within the District is significantly higher than that provided within other unincorporated areas of the County. Those improvements provide a special benefit to all parcels of land located within the boundaries of the District and are considered to be district-wide benefits, and the costs associated with those improvements are assessed to all assessable parcels located within the boundaries of the District.

This section of the Engineer's Report provides additional explanation and clarity in support of the fact that the parcels within the assessment district receive a higher level of benefit derived from the improvements and explains the methodology used to apportion the total assessment to properties within the District.

The District consists of certain assessor parcels within its boundaries as shown by the Assessment Diagram included in this report and the parcels identified by the Assessor Parcel Numbers listed in the latest County Assessor records. The levy roll includes all assessable privately and publicly owned parcels in the District. The method used for apportioning the Assessment is based upon the relative special benefits derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The Assessment is apportioned to lots and parcels in proportion to the relative special benefit from the Improvements. 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.

The overall quality of life and desirability of an area is enhanced when public park and recreational facilities are in place, improved, operable, safe, clean and maintained. Conversely, property desirability decreases when park and recreational facilities are unsafe or destroyed by the elements, vandalism, or other factors. Property desirability in an area also increases when there is an increase in the number of parks, recreation centers and sports facilities. Park and recreational facilities enable property owners to participate in sporting events, leisure activities, picnics, social events and other activities.

Studies in a number of communities, including counties and cities throughout the United States, have indicated that recreation areas and facilities, if well maintained and wisely administered, have caused a marked increase in the property values of parcels in the community. Consequently, such recreation and park facilities have proved to be an important factor in maintaining a sound economic condition and a high standard of livability in the community. These studies confirm the opinion long held by planning authorities as to the economic value of parks and recreational facilities in a community.

“Recreation and park amenities are central components in establishing the quality of life in a community. [Businesses’] main resource is their employees for whom the quality of life is an important issue. The availability and attractiveness of local parks and programs influences some companies’ relocation decisions. [T]he presence of a park encourages real estate development around it.”
(California Parks & Recreation, Winter 1997)

“The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of both private interest to the landowner and other, holding an economic stake in the area, and of public interest to the taxpayers, who have a stake.”
(National Recreation and Park Association, June 1985)

The benefit of parks and other recreational facilities to residential and commercial/industrial properties has been summarized by a number of studies. The United States Department of the Interior, National Park Service, in a publication of June 1984, concluded that:

- Parks and recreation stimulate business and generate tax revenues.
- Parks and recreation help conserve land, energy, and resources.
- An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property values.
- Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout one’s working life, and through helping individuals cope with the stress of a fast-paced and demanding life.

Proper maintenance and operation of the parks within the District benefits those properties within the service areas of the parks by providing environmental quality and recreational enhancement. The amount of benefit received will vary with the different land use of the property. There are two categories from which the total benefit of a parcel is derived:

- Environmental Quality Benefit. The improvement of the quality of air, visual aesthetics and attractiveness of the community as a place to live and work and do business.
- Recreation Enhancement Benefit. The availability of usable and safe, park and recreational facilities.

Recent studies have shown that adequate park and recreational facilities and recreational programs help to reduce crime and vandalism. This results in savings to property owners and improved property values and promotes the well-being of the community.

Special Benefits to the Parcels within Rancho San Diego

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:

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

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the District.
- Access to Improved landscaped areas and Other Public Improvements within the District.
- Improved Views within the District.
- Extension of a property’s outdoor areas and green spaces for properties within close proximity to the Improvements.
- Creation of individual lots for certain residential and commercial use that, in absence of the Assessments, would not have been created.

In this case, the *SVTA v. SCCOSA* decision provides enhanced clarity to the definitions of special benefits to properties from similar improvements 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 herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment-funded services upheld by Dahms included streetscape maintenance and security services.

Introduction to General Benefits

This section describes the separation of general and special benefits, and method of apportionment for the District assessments. Applicable law permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the operation, maintenance and servicing of landscaping, street lighting and park and recreational facilities. Applicable law requires that maintenance assessments must be levied according to benefit rather than according to assessed value.

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

In other words:

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

Quantification and Separation of General and Special Benefits

While the park and recreational facilities provide a special benefit to parcels within the boundaries of the District, it is also recognized that the improvements also provide a degree of “general benefit” since the facilities may be used by individuals who do not own property, or are not residents or employees of businesses within CSA 26. Based on a 2005 study conducted by the original Assessment Engineer, it was estimated that approximately 17% of park users did not reside within CSA 26.

Hence, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 17%.

Applicable law prohibits the collection of assessments for services and/or improvements that confer “general benefit.” As such, the total District budget has been reduced to 83% of the total cost to account for the “general benefit” to others located outside the District.

Method of Apportionment

The development of an Assessment methodology requires apportioning to determine the relative special benefit for each property. Below is an excerpt taken verbatim from original Engineer’s Report.

“The total maintenance and servicing cost for the landscaping, and public park facilities are apportioned in accordance with a methodology that is consistent with standard assessment engineering practices. The method for spreading the costs to each parcel is based on the Equivalent Dwelling Unit (EDU) factor.

“Since the assessment is levied on the owners of properties as shown on the tax rolls, Assessor’s Parcel Number must assign the final charges. If assessments were to be spread by parcel, not considering land use, this would not be equitable, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment.

“The single-family residential parcel has been selected as the basic unit for the calculation of assessments and is defined as one (1) EDU. Commercial

and industrial parcels also receive special benefit because of increased property values and the ability to have their workers and patrons use the park and recreational facilities. Commercial and industrial parcels are assessed based on their respective parcel acreage because larger parcels have the ability to generate larger pedestrian flows. The methodology used to assign EDUs to other land uses is in proportion to the benefit they receive relative to the single family residential parcel.

“Developed Property

“Developed Single-Family Residential. *The developed single-family parcel has been selected as the basic unit for calculation of the benefit assessments. This basic unit shall be called an Equivalent Dwelling Unit (EDU). Parcels designated as developed single family residential uses per the San Diego County land use code are assessed one (1) EDU per residential unit. Rural residential parcels are also included in this category.*

“Condominiums and Townhomes. *Parcels designated as condominium or townhome uses per the San Diego County land use code are assessed 0.80 EDU per residential unit, due to reduced population density and size of structure relative to the typical single-family residence.*

“Developed Multiple Residential. *The EDUs for land designated as developed multi-family uses which includes mobile homes, hotels, motels, and apartments are assessed a factor of one-half (0.50) EDU per dwelling unit. This was based on data from representative cities in Southern California that found that the reduction in population and activity associated with these types of residential uses was approximately multiple 50% that of developed single family parcels. However, it was also found that properties in excess of 20 units typically provide facilities which offset some of the benefits provided by park and recreation facilities that are available to the general public including open space, play areas, tennis courts or swimming pools. Therefore, the EDU per dwelling unit for developed multi-family parcels shall be reduced by 75% to 0.125 EDU for each dwelling unit in excess of 20 dwelling units.*

“Developed Commercial/Industrial, Recreational, Institutional and Other Miscellaneous Uses. *Developed commercial and industrial properties include commercial, industrial, recreational, institutional and other miscellaneous uses per the County Assessor’s land use codes. The parcels are assessed based upon the acreage of the parcel. In converting developed*

commercial/ industrial properties to EDUs, one (1) EDU is assessed for the first acre or any portion thereof, one (1) EDU per acre for each additional acre up to a maximum of three (3.00) EDUs (3.00 acres). The minimum number of EDUs per parcel will be one (1) EDU. Publicly owned parcels will be assessed in a manner similar to privately owned parcels with a similar land use in proportion to the special benefit they receive.

“Undeveloped Property

“Undeveloped property is described as parcels with no improved structures. Property values increase for undeveloped parcels when public infrastructure improvements are installed and well maintained.

“Undeveloped Single Family Residential. *Parcels defined as undeveloped single family residential parcels will be assessed at 35% of the developed single family rate. If the County Assessor declares a parcel unbuildable it will not be assessed.*

“Undeveloped, Non-Single Family Residential. *Parcels defined, as undeveloped non-single family residential will be assessed at 35% of the developed commercial/industrial rate. These parcels include undeveloped multi-family residential, commercial, industrial, recreational, institutional and other miscellaneous parcels. These parcels will be assessed at 0.35 EDUs per acre or any portion thereof, with a minimum of 0.35 EDUs per parcel and a maximum of 1.05 EDUs per parcel (3.00 acres). Incremental acreage greater than 3.00 acres is considered to be open space area and therefore receives no further assessment. If a parcel is declared unbuildable by the County Assessor, it will not be assessed.*

“Exempt. *Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, common areas, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. A variance may be granted by the District for any parcel determined not benefited by the assessment.*

“Annual Assessment Calculation

“The Unit Rate (annual assessment per Benefit Unit) is based on the Total Annual Costs and Total Benefit Units, as shown in the following equation:

$$\text{Unit Rate} = \text{Total Annual Costs} / \text{Total Benefit}$$

“The annual assessment for a given parcel is equal to the parcel’s Benefit Units multiplied by the Unit Rate, as shown in the following equation:”

$$\text{Assessment} = \text{Benefit Units} \times \text{Unit Rate}$$

Duration of Assessment

The assessments can be continued every year after their formation, so long as the public Improvements need to be maintained and improved, and the County requires funding from the assessments for these Improvements in the District.

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 County of San Diego Department of Parks and Recreation. 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 Parks and Recreation Director or their designee will promptly review the appeal and any information provided by the property owner.

If the Director or their 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 or their designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Director or their designee shall be referred to the County Board of Supervisors, whose decision shall be final.

Assessment

WHEREAS, the County of San Diego directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the District, and an assessment of the estimated costs of the Improvements upon all assessable parcels within the District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIID of the California Constitution, and the order of the County of San Diego Board of Supervisors, hereby makes the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the District.

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2026-27 is generally as follows:

Table 2 – FY 2026-27 Summary Costs Estimate For Landscape Maintenance District Zone 1

Estimated Operating Expenditures	\$494,370
Less Contributions from Other Sources:	<u>(\$84,043)</u>
Estimated Total District Expense	\$410,327
General Benefit Contribution	17.00%

As required by the Act, an Assessment Diagram of the District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number appearing on the Assessment Roll.

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

The assessments are made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

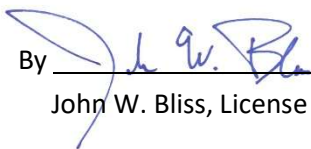
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of San Diego for the Fiscal Year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the District.

Dated: April 13, 2026



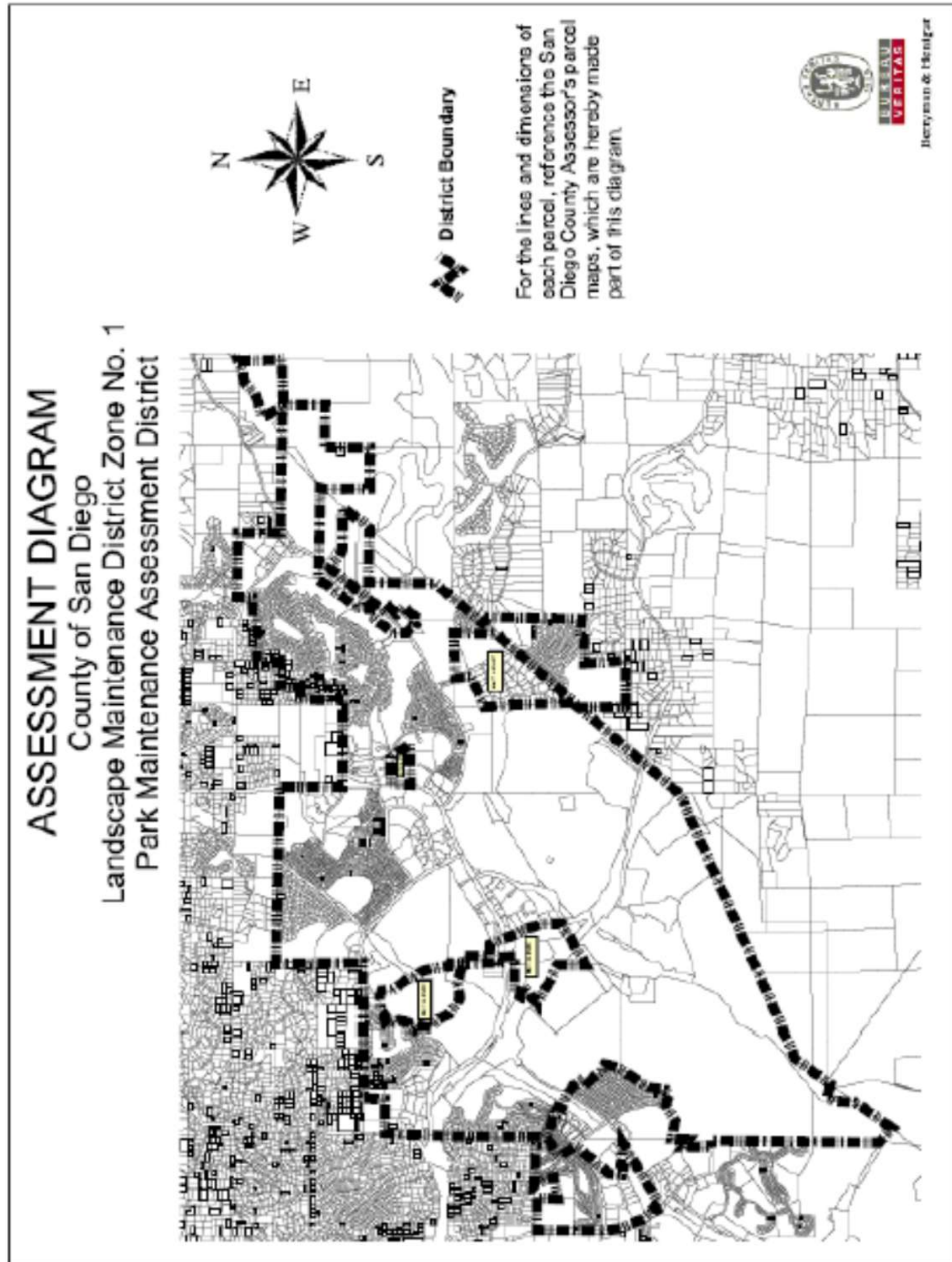
Engineer of Work

By  _____
John W. Bliss, License No. C052091

Assessment Diagram

The District boundary is conterminous with the boundaries of CSA 26. The Assessment Diagram for the District is on file in the County Department of Parks and Recreation and by reference is made a part of this report. Copies of the Assessment Diagram are available for public inspection at the County Department of Parks and Recreation office during normal business hours. A reduced copy of the Assessment Diagram is included as part of this Report.

The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor for the year when the District was formed. The Assessor's maps and records are incorporated by reference herein and made part of this Report.



Assessment Roll, FY 2026-27

Based on the assessment methodology described in this Report, the Fiscal Year 2026-27 assessments for all parcels in the District were calculated, and are as shown in the Assessment Roll (a listing of all parcels assessed within the District and the amount of the Assessment), and is, by reference, made part of this Report.

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

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