CAMERON PARK COMMUNITY SERVICES DISTRICT

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS

ENGINEER'S REPORT

JULY 2014

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

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TABLE OF CONTENTS

EXECUTIVE SUMMARY 1
INTRODUCTION 1
FORMATION OF ASSESSMENT DISTRICTS 1
EXEMPTIONS FROM PROPOSITION 218 2
ASSESSMENT CONTINUATION PROCEDURES 4
LEGAL ANALYSIS 5
BONANDER V. TOWN OF TIBURON 8
PLANS AND SPECIFICATIONS 11
DESCRIPTIONS OF THE DISTRICTS 12
SERVICES FOR INDIVIDUAL DISTRICTS 12
DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED 13
LEVY SUMMARY BY DISTRICT 25
METHOD OF APPORTIONMENT 26
METHOD OF APPORTIONMENT 26
SPECIAL BENEFITS 26
BENEFIT FACTORS 27
GENERAL VERSUS SPECIAL BENEFIT 28
CALCULATING GENERAL BENEFIT 30
METHOD OF ASSESSMENT 33
ASSESSMENT APPORTIONMENT 33
GOLDORADO AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS 34
FY 2014-15 BUDGET AND LEVY SUMMARY 36
ASSESSMENT 38
ASSESSMENT DIAGRAM 40
ASSESSMENT ROLL 41

LIST OF FIGURES

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS 12
TABLE 2 – AIRPARK STREET LIGHTS 13
TABLE 3 – UNIT 6 STREET LIGHTS 14
TABLE 4 – UNIT 7 STREET LIGHTS 14
TABLE 5 – UNIT 8 STREET LIGHTS 15
TABLE 6 – VIEWPOINTE STREET LIGHTS 15
TABLE 7 – GOLDORADO STREET LIGHTS 16
TABLE 8 – UNIT 11 STREET LIGHTS 16
TABLE 9 – UNIT 12 STREET LIGHTS 17
TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS 17
TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS 18
TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS 19
TABLE 13 – CREEKSIDE STREET LIGHTS 19
TABLE 14 – EASTWOOD STREET LIGHTS 20
TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS 21
TABLE 16 – NORTHVIEW STREET LIGHTS 22
TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS 23
TABLE 18 – CAMERON WOODS 8 23
TABLE 19 – FY 2014-15 ASSESSMENT REVENUES 25
TABLE 20 – FY 2014-15 ASSESSMENT REVENUES 32
TABLE 21 – FY 2014-15 ASSESSMENT REVENUES 32
TABLE 22 – GOLDORADO ASSESSMENT METHODOLOGY 35
TABLE 23 – BAR J 15B MERRYCHASE 35
TABLE 24 – FISCAL YEAR 2014-15 BUDGET 37

EXECUTIVE SUMMARY

INTRODUCTION

The Cameron Park Community Services District was formed as the result of a 1961 voter-approved ballot measure and duly established by El Dorado County Board of Supervisor's Resolution 97-61. The Cameron Park CSD provides community residents and visitors with fire protection and emergency response services, access to variety of parks, lakes, streams, reserves, and open spaces, including their maintenance, and a broad range of recreation programs, organized sports and activities suited to community interests for all ages and abilities. The District is authorized to manage street lighting and landscape buffer districts along certain surface streets and assures compliance with property owner approved Covenants, Conditions and Restrictions for affected residential properties.

The Cameron Park Community Services District ("CPCSD") has formed a number of Landscaping and Lighting Assessment Districts ("Assessment District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within each of the Assessment Districts. The boundary of each Assessment District is shown in this Engineer's Report ("Report") and includes all assessable parcels within each Assessment District.

FORMATION OF ASSESSMENT DISTRICTS

Pre-Proposition 218 Lighting Districts:

The following Assessment Districts were formed prior to the passage of Proposition 218 and provide improvement and maintenance of street lighting facilities only: Airpark, Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Cameron Woods 1-4, Creekside and Cambridge Oaks. These Assessment Districts were initially formed for the purpose of funding the operation, maintenance, repair and replacement of street lighting facilities.

Pre-Proposition 218 Parks and Lighting Districts:

The following Assessment Districts were formed prior to the passage of Proposition 218 and were formed for the purpose of funding the maintenance, repair and replacement of street lighting as well as park and recreational improvements: Bar J 15A Country Club, Bar J 15B Merrychase, Eastwood, Crestview and Cameron Valley Landscaping and Lighting Assessment Districts. These Assessment Districts were also formed for the purpose of paying the costs of servicing such improvements including the costs of water, gas, and other utilities, as well as funding the costs of construction and maintenance of additional street lighting and park and recreational capital improvement projects.

Pre-Proposition 218 Parks District:

The David West Landscaping and Lighting Assessment District was also formed prior to the passage of Proposition 218 for the purpose of funding the maintenance, repair and replacement of park and recreational improvements to fund the costs of water, gas and other utilities servicing such improvements, and the costs of construction and maintenance of additional park and recreational capital improvement projects.

With respect to all of these Assessment Districts formed prior to the passage of Proposition 218, the District adopted Resolutions of Formation for each of the above enumerated Assessment Districts based upon the filing with the District of Written Consents to the proposed formation of each of the above enumerated Assessment Districts by all of the owners of the affected properties within each of such Assessment Districts. The Resolutions of Formation for each of these Assessment Districts was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of each of these Assessment Districts.

Post-Proposition 218 Parks and Lighting Districts

The following Assessment Districts were formed after the passage of Proposition 218: Cameron Woods 8 was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements in that Assessment District. The Silver Springs Assessment District was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements and park and recreational improvements; to fund the costs of servicing such improvements including the costs of water, gas and other utilities; and to fund the costs of construction and the maintenance of additional street lighting and park and recreational capital improvement projects. The Bar J 15A No. 2 Landscaping and Lighting Assessment District was formed to fund the maintenance, repair and replacement of park and recreational improvements, and to pay the costs of servicing such improvements including the costs of water, gas and other utilities. These Assessment Districts formed after the passage of Proposition 218 were formed pursuant to Written Consents filed with the District by all of the property owners within each proposed Assessment District consenting to formation of each of the above enumerated Assessment Districts and consenting to the levying and collection of assessments therein.

EXEMPTIONS FROM PROPOSITION 218

Those Assessment Districts described above formed prior to the passage of Proposition 218 on November 5, 1996 which adopted Article XIIID of the California Constitution, were existing as of the effective date of Proposition 218 and fall within two of the four exceptions identified in Article XIIID section 5 as existing assessments exempt from the procedural and approval process for assessments detailed in Proposition 218.

The two exceptions delineated in Proposition 218 that are applicable to those Assessment Districts described above existing as of the passage of Proposition 218 are as follows:

(1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control (Cal. Const., art. XIIID, § 5, subd. (a)); and

(2) Any Assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIIID, § 5, subd. (b)).

Both of these exceptions from the provisions of Proposition 218 apply to those Assessment Districts formed prior to the passage of Proposition 218. First, these Assessment Districts were formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment in each of these Assessment Districts at the time the assessment was initially imposed, which meets the requirements of California Constitution Article XIIID, section 5(b).

The second exemption available is for capital and maintenance costs associated with sidewalks and streets. This exemption is supported by case law decided under the provisions of California Constitution Article XIIID, section 5(a). The Board of Directors of the District has adopted the position that street and sidewalk lighting is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such street lighting is exempt under Proposition 218. In the case of *Howard Jarvis Taxpayers Association v. City of Riverside* (1999) 73 Cal.App.4th 679, the Court of Appeal concluded that street lights fall within the definition of "streets" for purposes of Article XIIID, section 5(a), which exempts an assessment pre-existing the adoption of Proposition 218 and opposed solely for "street" purposes.

Therefore, those assessments within the Assessment Districts specified above which were formed prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in California Constitution Article XIIIB, sections 5(a) and (b).

Those procedures and approval processes with respect to which these Assessment Districts are exempt are as follows:

(1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists. A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Assessment Districts specified above formed prior to the adoption of Proposition 218 on November 5, 1996 comply with the definitions of two of the

exemptions in Proposition 218 as specified above, the assessments levied within each of those Assessment Districts are exempt from the substantive and procedural requirements outlined above.

Despite that exemption, this Engineer's Report specifies the facts and circumstances demonstrating that the assessments levied within these Assessment Districts formed prior to the adoption of Proposition 218 nevertheless comply with the substantive requirements of Proposition 218.

Those Assessment Districts enumerated above formed after the adoption of Proposition 218 were each formed pursuant to the unanimous consent of each of the property owners owning property within each such Assessment Districts at the time of formation of the Assessment Districts, and such property owners requested that such Assessment Districts be formed. The Engineer's Report demonstrates that these three Assessment Districts formed after the adoption of Proposition 218 comply with the procedural and substantive requirements of Proposition 218.

ASSESSMENT CONTINUATION PROCEDURES

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded in each of the Assessment Districts by the proposed 2014-15 assessments, to determine the special benefits received from the street lighting and landscaping maintenance and capital improvements to real property within each of the Assessment Districts, and to specify the method of assessment apportionment to lots and parcels within each Assessment District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIIID of the California Constitution (the "Article").

This Report describes each of the Assessment Districts and the proposed assessments for each Assessment District for fiscal year 2014-15. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements in each Assessment District that provide a direct and special benefit to the properties within each such Assessment District.

In each subsequent year for which the assessments will be continued, the CPCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for each of the Assessment Districts for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on April 17, 2014.

If the Board preliminarily approves this Engineer's Report and the continuation of the 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 July 16, 2014.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of the CPCSD may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2014-15 in each of the Assessment Districts. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2014-15.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the Assessor's Office. The El Dorado County Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify on the tax roll properties assessed for special district benefit assessments. These numbers are shown by District in detail in the Report.

LEGAL ANALYSIS

DISCUSSION OF BENEFIT REQUIRED BY PROPOSITION 218

Assessments can only be levied based on the special benefit to property conferred by the improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessments levied by the CPCSD must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefit" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the CPCSD must undertake in order to determine the amount of special benefit to assessed real property from the identified street lighting, park, recreational, landscaping and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from the improvements or services. If such improvements or services provide both special benefits to that parcel of real property and general benefits to members of the public and non-property owners such as tenants and visitors, then the CPCSD may charge landowners only for the cost of providing the special benefit. The CPCSD must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of a improvements or services. Second, the District must ensure that no property owner's assessment is greater than the cost to the CPCSD to provide those improvements or maintenance services to benefit that particular owner's property.

The CPCSD, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services funded with assessment revenues. If these identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services provide both special benefits to property owners within the Assessment Districts and general benefits to non-property owners such as tenants and visitors, then the CPCSD must quantify the special benefit to properties received from those identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services, and also quantify the amount of general benefit received by non-property owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

> *"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."*

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

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"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218.

This case dealt with an open space assessment. The Court emphasized that the Engineer's Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

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

DAHMS V. DOWNTOWN POMONA PROPERTY

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they "affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share." The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services.

BEUTZ V. COUNTY OF RIVERSIDE

The case of Beutz v. County of Riverside (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer's Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer's Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, the Court found that the Engineer's Report did not appropriately analyze how much of the benefit of a public facility or service accrues to assessed properties (special benefit) and how much accrues to the general public who do not own property within the Assessment District (general benefit). The Court found that all benefits, both special benefits and general benefits, must be identified, separated and quantified. The Court even mentioned a hypothetical example of apportioning of general benefit and special benefit with respect to the benefit of street lighting based on vehicle trips generated by assessed properties as a fraction of total vehicle trips; in other words, in terms of usage of assessment funded facilities and services by owners of assessed properties as opposed to members of the general public.

BONANDER V. TOWN OF TIBURON

The town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that it did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the conclusion that it is not tied to particular parcels of property. Finally, the Court found that the town impermissibly used a "cost based" approach in determining the amount of assessment on any given parcel. The Court noted that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report and the process used to establish these proposed assessments for 2014-15 are consistent with the case law described above and with the requirements of Articles XIIIC and XIIID of the California Constitution based on the following factors:

1. Those Assessment Districts formed prior to the passage of Proposition 218 and with the unanimous approval of property owners within each such Assessment

District are exempt from the provisions of Proposition 218 pursuant to the provisions of Article XIIID, sections 5(a) and 5(b).

2. All of the Assessment Districts are narrowly drawn to include only small neighborhoods in which all parcels receive special benefits from the street lighting and park and recreation improvements constructed within that particular Assessment District. Such small neighborhood Assessment Districts ensure that all street lighting and park and recreation improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment in each Assessment District and therefore provide direct special benefit to each of such parcels in each Assessment District pursuant to the case law specified above.

The fact that the street lighting, park and recreational improvements and maintenance, repair and replacement services for those improvements have some limited general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. The Engineer's Report is consistent with case law cited above because the assessments have been apportioned based on the entirety of the capital cost of the Improvements and maintenance thereof and based on proportional special benefit to each parcel of real property within each Assessment District.

While such improvements and maintenance may provide some benefits to the general public despite the neighborhood character of such improvements, when special benefits can be identified they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue. This Engineer's Report is consistent with the decisions mentioned above in *Beutz, Dahms,* and *Golden Hill* because the street lighting and park and recreation improvements and maintenance will directly and specially benefit property in the Assessment District and whatever limited general benefits exist have been explicitly calculated, quantified, and excluded from the assessments.

The assessments paid by each parcel within each Assessment District are proportional to the special benefit that each parcel within each Assessment District receives from such improvements and maintenance because:

The assessment imposed on each parcel within each Assessment District does not exceed the costs incurred by CPCSD in providing such street lighting and park and recreation improvements and maintenance to each such parcel as specified in this Engineer's Report.

a. The use of a variety of small neighborhood Assessment Districts ensures that the street lighting, park, landscaping and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment, thereby ensuring that such improvements provide special benefit to each of the parcels in each Assessment District paying such assessments.

b. Due to the proximity of the parcels of real property in each Assessment District to the street lighting and park and recreation capital improvements and maintenance funded with assessment proceeds, such properties receive a special benefit from such improvements and maintenance distinct from the benefit of other parcels of real property outside of each Assessment District. The nature of the neighborhood street lighting and park and recreational improvements within each Assessment District ensures that the special benefit from such improvements accrue to the residents of the parcels comprising each such Assessment District. The street lighting and neighborhood park and recreational facilities located within such Assessment Districts are not extensively used by non-property owners such as visitors and guests due to their neighborhood character. The extent to which such neighborhood facilities within each Assessment District are utilized by non-property owners such as visitors and guests, such use constitutes a general benefit which is calculated in the section of this Engineer's Report which follows entitled "Calculating General Benefit."

PLANS AND SPECIFICATIONS

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

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cameron Park Community Services District. Any plans and specifications for these improvements will be filed with the General Manager of the Cameron Park Community Services District and are incorporated herein by reference.

As applied herein, "Installation" means the design and construction of public 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, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

DESCRIPTIONS OF THE DISTRICTS

SERVICES FOR INDIVIDUAL DISTRICTS

Each of the Assessment Districts within CPCSD provide for the installation, maintenance and servicing of street lighting and/or park and recreational improvements located within each such Assessment District. The following table provides further detail regarding the public improvements funded in the individual Assessment Districts.

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

District	Services Provided	
30. Airpark	Street Lights (116) LS 75 Watt	
31. Unit 6	Street Lights (112) LS-1A 75 Watt	
32. Unit 7	Street Lights (75) LS-1A 75 Watt	
33. Unit 8	Street Lights (88) LS-1 75 Watt	
34. Viewpointe	Street Lights (42) LS-1 75 Watt	
35. Goldorado	Street Lights (23) LS-1 75 Watt	
36. Unit 11	Street Lights (44) LS-1 75 Watt	
37. Unit 12	Street Lights (76) LS-1 75 Watt	
38. Cameron Woods 1-4	Street Lights (42) LS-1 75 Watt	
39. Bar J 15A Country Club	Street Lights (105) LS-1 75 Watt	Landscaping, etc.
40. Bar J 15B Merrychase	Street Lights (8) LS-1E-HPS Watt	Landscaping, etc.
41. Creekside	Street Lights (12)(HPSVL), LS-1D, 70 W	
42. Eastwood	Street Lights (9) LS-1 75 Watt	Landscaping, etc
43. David West		Landscaping, etc
44. Cambridge Oaks	Street Lights (9) (HPSVL), LS-1D, 70 W	
45. Northview	Street Lights (10) LS1-D 75 W	Landscaping, etc
46. Cameron Valley	Street Lights (9) LS-1 75 Watt	Landscaping, etc
47. Cameron Woods 8	Street Lights (8) LS-1 75 Watt	
48. Silver Springs	Street Lights (0) LS-1 75 Watt	Landscaping, etc
50. Bar J 15A No 2		Landscaping, etc

DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED

A description of the boundaries, areas maintained and improvements are described in detail below for each district.

Airpark (LLAD #30)

BOUNDARIES: El Dorado County Map Book, 083, pages 14 through 24, pages 47, 48, and pages 51 through 54, inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- 116 LS 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 2, below:

TABLE 2 – AIRPARK STREET LIGHTS

114	124	134	144	154	164	174	184	194	204	214	224
115	125	135	145	155	165	175	185	195	205	215	225
116	126	136	146	156	166	176	186	196	206	216	615
117	127	137	147	157	167	177	187	197	207	217	616
118	128	138	148	158	168	178	188	198	208	218	617
119	129	139	149	159	169	179	189	199	209	219	618
120	130	140	150	160	170	180	190	200	210	220	
121	131	141	151	161	171	181	191	201	211	221	
122	132	142	152	162	172	182	192	202	212	222	
123	133	143	153	163	173	183	193	203	213	223	

Unit 6 (LLAD #31)

BOUNDARIES: El Dorado County Map Book, 083, pages 25 through 33, inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- 112 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 3, below:

TABLE 3 – UNIT 6 STREET LIGHTS

1	11	21	31	41	51	61	71	81	91	102	112
2	12	22	32	42	52	62	72	82	92	103	113
3	13	23	33	43	53	63	73	83	93	104	
4	14	24	34	44	54	64	74	84	94	105	
5	15	25	35	45	55	65	75	85	95	106	
6	16	26	36	46	56	66	76	86	96	106	
7	17	27	37	47	57	67	77	87	97	107	
8	18	28	38	48	58	68	78	88	98	108	
9	19	29	39	49	59	69	79	89	99	109	
10	20	30	40	50	60	70	80	90	101	111	

Unit 7 (LLAD #32)

BOUNDARIES: El Dorado County Map Book, 083, pages 04 through 13, and pages 42 and 55, inclusive; Map Book 102, page 39; Map Book 116, page 01 parcel 1.

Improvements:
New:

- No Planned Projects.

Existing:

- 75 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 4, below:

TABLE 4 – UNIT 7 STREET LIGHTS

226	233	240	247	254	262	269	276	283	290	297
227	234	241	248	255	263	270	277	284	291	298
228	235	242	249	256	264	271	278	285	292	299
229	236	243	250	257	265	272	279	286	293	300
230	237	244	251	259	266	273	280	287	294	683
231	238	245	252	260	267	274	281	288	295	
232	239	246	253	261	268	275	282	289	296	

Unit 8 (LLAD #33)
Boundaries: El Dorado County Map Book, 082, pages 52 through 60, page 62 through 64, pages 66 through 68, pages 70, 71, 73, 76, 77, 79, and 82 through 84, inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- 88 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 5, below:

TABLE 5 – UNIT 8 STREET LIGHTS

302	309	316	323	330	337	344	351	359	366	374	381	525
303	310	317	324	331	338	345	352	360	367	375	382	526
304	311	318	325	332	339	346	353	361	369	376	383	527
305	312	319	326	333	340	347	355	362	370	377	384	528
306	313	320	327	334	341	348	356	363	371	378	385	
307	314	321	328	335	342	349	357	364	372	379	386	
308	315	322	329	336	343	350	358	365	373	380	524	

Viewpointe (LLAD #34)

BOUNDARIES: El Dorado County Map Book 116, pages 39, 40 and 42, inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- 42 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 6, below:

TABLE 6 – VIEWPOINTE STREET LIGHTS

289	293	297	301	305	309	313	317	321	650	654
290	294	298	302	306	310	314	318	322	651	655
291	295	299	303	307	311	315	319	648	652	
292	296	300	304	308	312	316	320	649	653	

Goldorado (LLAD #35)

BOUNDARIES: El Dorado County Map Book 083, pages 34, 45 and 50, 61 inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- 23 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 7, below:

TABLE 7 – GOLDORADO STREET LIGHTS

656	659	661	663	665	666	669	671	673	676	678	680
658	660	662	664	666	667	670	672	674	677	679	

Unit 11 (LLAD #36)

BOUNDARIES: El Dorado County Map Book 116, pages 8 through 27, pages 41, 45 56, and 62, inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- 44 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 8, below:

TABLE 8 – UNIT 11 STREET LIGHTS

470	474	478	483	487	491	495	499	503	507	1253
471	475	480	484	488	492	496	500	504	1177	1254
472	476	481	485	489	493	497	501	505	1178	1255
473	477	482	486	490	494	498	502	506	1179	1256

Unit 12 (LLAD #37)

BOUNDARIES: El Dorado County Map Book, 116, pages 28 through 37 and pages 44, 57 and 61, inclusive

Improvements:
New:

- No Planned Projects.

Existing:

- 76 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 9, below:

TABLE 9 – UNIT 12 STREET LIGHTS

533	540	553	560	567	574	581	588	595	602	609
534	541	554	561	568	575	582	589	596	603	610
535	542	555	562	569	576	583	590	597	604	611
536	543	556	563	570	577	584	591	598	605	612
537	548	557	564	571	578	585	592	599	606	613
538	549	558	565	572	579	586	593	600	607	656
539	552	559	566	573	580	587	594	601	608	

Cameron Woods 1-4 (LLAD #38)

Boundaries: El Dorado County Map Book, 083, pages 46 and 49, and Map Book, 070, pages 37, 42, and 46, and 070-011-33, inclusive.
Improvements:
New:

- No Planned Projects.

Existing:

- 42 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 10, below:

TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS

530	534	538	542	721	725	1172	1297	1301	1305	1359
531	535	539	543	722	1169	1173	1298	1302	1306	1360
532	536	540	544	723	1170	1174	1299	1303	1307	
533	537	541	720	724	1171	1175	1300	1304	1358	

Bar J 15A Country Club (LLAD #39)
Note: Bar J15-A Landscaping and Lighting District has a deficit. Bar J15-A No. 2 was formed to cover costs and services that would otherwise be reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, 20 through 26, inclusive. (Formally Map Book, 108, pages 08 through 10, 16 through 21, 29 through 32, and 35 through 37, inclusive.)

Improvements:
New:

- No Planned Projects.

Existing:

- 105 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 11, below:

TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS

684	693	702	711	727	736	745	754	788	797	806	815
685	694	703	712	728	737	746	755	789	798	807	816
686	695	704	713	729	738	747	756	790	799	808	817
687	696	705	714	730	739	748	757	791	800	809	818
688	697	706	715	731	740	749	783	792	801	810	819
689	698	707	716	732	741	750	784	793	802	811	820
690	699	708	717	733	742	751	785	794	803	812	
691	700	709	718	734	743	752	786	795	804	813	
692	701	710	726	735	744	753	787	796	805	814	

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

Bar J 15B Merrychase (LLAD #40)
Note: Bar J15-A Landscaping and Lighting District has a deficit. The Cameron Park CSD is conducting public outreach and will make decisions that are appropriate to meet the needed funding levels.

BOUNDARIES: El Dorado County Map Book 119, pages 27 and 28 inclusive, and 119-190-12. (Formally Map Book, 108, pages 40 and 41, inclusive. Except 108-404-1.)

The improvements to be maintained include landscaping within the landscape corridors on the South side of Country Club Drive between Trinidad Drive and Merrychase Drive, the West side of Merrychase Drive between Country Club Drive and Lot B; both sides of Casa Largo Way; and the South side of Trinidad Drive between Country Club Drive and Lot B.

Improvements:
New:

- No Planned Projects.

Existing:

- 8 LS-1E HPS 70 Watt street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 12, below:

TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS

1083	1084	1085	1086	1087	1088	1089	1090

- Irrigated landscape area of 45,928 s.f., 6,746 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 133 trees
- 1,135 l.f. of concrete masonry wall with 16 plaster pilasters
- 16,920 s.f. of walk area (concrete)

The improvements to be serviced include 8 existing street lights, with a cost of $13.94 per light, per month. Schedule LS-1E HPS 70 W, PG&E owned Street and Highway Lighting. Maintenance to be performed by PG&E; energy costs to be paid by the district. Energy costs also include the irrigation controller service.

Energy costs for 8 LS-1E-HPS 70 W, located at the following streets or intersections.

Trinidad Drive	3 each
Gailey Circle	3 each
Gailey Court	1 each
Casa Largo Way and Merrychase Drive	1 each

Creekside (LLAD #41)

BOUNDARIES: El Dorado County Map Book, 116, pages 53 and 55, inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- 12 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 13, below:

TABLE 13 – CREEKSIDE STREET LIGHTS

758	759	760	761	762	763	764	765	1120	1121	1122	1123

Eastwood (LLAD #42 – Park and Landscape Corridor)

BOUNDARIES: El Dorado County Map Book, 70, pages 32 through 36, 38 and 41, inclusive.

The improvements to be maintained include two elements:
The established park, identified as Lot A, formed by the boundaries of Culver Lane, Veld Way, and Canoga Lane within the Eastwood Park Development Area.

The landscape corridor on the north side of Meder road between Lots 137 and 148 and on the south side of Meder Road between Lots 3 and 17 (refer to pages 6 and 7), as well as the setback landscape areas adjacent to Lots 6 and 7 at Veld Way.

Improvements:
New:

- Eastwood LLAD will set aside $10,000 annually for replacement costs for both the sound wall and the iron fence.

Existing:

- 9 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 14, below:

TABLE 14 – EASTWOOD STREET LIGHTS

1140	1142	1143	1144	1146	1147	1182	1183	1257

- Irrigated landscape area of 122,330 s.f., 10,804 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 1,970 l.f. of concrete masonry wall with 8 brick pilasters
- Four picnic tables, trash receptacles, dog waste stations, dog waste pick-up signs and drinking fountain
- 47 existing trees and 428 miscellaneous shrubs
- Irrigation controllers: 3 each
- Energy costs for 9 LS1-D 75 W and 1 spot light

Cambridge Oaks (LLAD #43) David West Park
Note: In 2011 the Cameron Park CSD conducted several outreach meetings and a balloting. The Community was not supportive of the proposed measure. Cameron Park CSD will determine the next steps.

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

The improvements to be maintained include the landscaping within the landscape corridor on the north side of Crazy Horse Road between Lot B to the east and Lots D and 8 to the west (refer to book: 108 page 44). The park, Lot C, generally formed by the boundaries of Highway 50 and Crazy Horse Road, and Lots B, D & 8 in the Cambridge Oaks Development Area. This is a multi-use facility adaptable to baseball, soccer, or general recreation purposes.

Improvements:
New:

- No Planned Projects.

Existing:

- Irrigated landscape area of 98,400 s.f., 5,960 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 66 trees, plants, shrubs, ground cover
- 2,760 s.f. of concrete walkways, 1,200 l.f. of wood header, 125 l.f. of temporary (retractable) fencing, and 1,560 l.f. of permanent chain-link fence
- Three-foot monument dedicating park to David West
- ADA accessibility
- 2,400 sq. foot asphalt parking lot (space for approx. 15 cars)
- Two picnic tables and free-standing water fountains
- Full, chain-link backstop, two sets of bleachers, snack shack/scorers building

Cambridge Oaks (LLAD #44)

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

Improvements:
New:

- No Planned Projects.

Existing:

- 9 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 15, below:

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035

Northview (LLAD #45)

BOUNDARIES: El Dorado County Map Book, 083, page 57 and 58, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the northerly side of Meder Road and the west side of Auburn Hills Drive adjacent to the Northview (Cameron Ridge) development. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are landscape improvements in the open space area between Ashland Drive and the northerly boundary of the development. The improvements, which are further

described in Part A of the report, are being furnished and installed by and at the developer's expense with the exception of planned park improvements and the sidewalk running along the west side of Auburn Hills Drive between lots 1 and 51, also described in Part A of this report. These park improvements and the sidewalk are being installed by the CPCSD at the expense of Assessment District No. 45 through the establishment of a capital fund. Maintenance of all the described facilities, including a replacement fund, is being funded by the assessment district.

Improvements:
New:

- Northview LLAD will set aside $35,000 for architects and public outreach for future park planning.

Existing:

- 10 street light lamps including maintenance (performed by PG&E) and electrical service The street lights, listed by PG&E service number, are shown in Table 16, below:

TABLE 16 – NORTHVIEW STREET LIGHTS

1258	1259	1260	1261	1262	1271	1272	1273	1274	1275

- Irrigated landscape area of 14,080 s.f., 7,755 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 72 trees and 465 shrubs
- Playground structure, drinking fountain, picnic table, shaded structure, playground fiber and trash receptacle
- 5,640 s.f. of concrete walkways and one wooden gate
- 1,227 l.f. of masonry wall with 16 brick pilasters
- 472 l.f. of concrete header (mowstrip)
- Energy costs for 10 LS1-D 75 W and 1 spot light

Cameron Valley Estates (LLAD #46)

BOUNDARIES: El Dorado County Map Book, 070, page 39, 44 and 45, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the east and west side of Carousel Lane between Meder Road and Braemer Drive and the northerly side of Drummond Way and Auburn Hills Drive. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are the four corners around the detention pond between Sinclair and Connery Drive. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense. Maintenance of all the described facilities is being funded by the assessment district.

Improvements:
New:

- No Planned Projects.

Existing:

- 9 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 17, below:

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS

1341	1342	1343	1344	1345	1346	1347	1348	1349

- Irrigated landscape area of 45,840 s.f., 9,870 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 233 trees and 1,755 shrubs
- 11,580 s.f. of concrete walkways
- 2,910 l.f. of redwood fencing, and
- 1,640 l.f. of concrete header (mow strip)
- 28,000 s.f. of bard
- Energy costs for 9 LS1-D 75 W and 1 spot light

Cameron Woods 8 (LLAD #47)

BOUNDARIES: Assessor Parcel Numbers: 070-470-01 through 34 and 070-480-01 through 25.

Improvements:
New:

- No Planned Projects.

Existing:

- 8 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 18, below:

TABLE 18 – CAMERON WOODS 8

1392	1393	1394	1395	1396	1397	1398	1399

Silver Springs (LLAD #48)

BOUNDARIES: Assessor Parcel Numbers: 115-370-01 through 03 and 115-370-07 and 115-370-11 and 115-430-01 through 53.

Improvements:
New:

- No Planned Projects.

Existing:

- None

Bar J15-A No. 2 (LLAD #50)
Note: Bar J15-A No. 2 Landscaping and Lighting District was formed to cover costs and services that would otherwise have been reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, 20 through 26, inclusive.

Improvements:
New:

- No Planned Projects.

Existing:

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

LEVY SUMMARY BY DISTRICT

TABLE 19 – FY 2014-15 ASSESSMENT REVENUES

DISTRICT LEVY SUMMARY							
		FY 2014-15 Total					
District Designation	District Name	Assessment Levy	Assessable Parcels	Lights	Rate	Levy Per Unit Method	Eligible for Increase
30	Airpark	$20,229	321	116	$63.02	Per Parcel	No
31	Unit 6	$16,568	304	112	$54.50	Per Parcel	No
32	Unit 7	$12,518	346	75	$36.18	Per Parcel	No
33	Unit 8	$15,494	428	88	$36.20	Per Parcel	No
34	Viewpointe	$6,218	138	42	$45.06	Per Parcel	No
35	Goldorado	$2,960	32	23	*	varies by size	No
36	Unit 11	$6,883	307	44	$22.42	Per Parcel	No
37	Unit 12	$12,340	331	76	$37.28	Per Parcel	No
38	Cameron Woods 1-4	$7,790	164	42	$47.50	Per Parcel	No
39	Bar J 15A Country Club	$24,265	503	105	$48.24	Per Parcel	No
40	Bar J 15B Merrychase	$10,652	43	8	$190.04	+lots A & B	No
41	Creekside	$2,449	79	12	$31.00	Per Parcel	No
42	Eastwood	$40,908	183	9	$223.54	Per Parcel	No
43	David West	$18,150	110	0	$165.00	Per Parcel	Up to 5%/yr to cap of $165
44	Cambridge Oaks	$1,637	110	9	$14.88	Per Parcel	No
45	Northview	$29,808	92	10	$324.00	Per Parcel	No
46	Cameron Valley	$12,782	120	9	$106.52	Per Parcel	No
47	Cameron Woods 8	$5,285	53	8	$99.72	Per Parcel	Up to 3%/yr
48	Silver Springs	$0	58	0	$0.00	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	$22,967	503	0	$45.66	Per Parcel	
	Total:	$269,903					

Note: LLAD 43, David West has reached the cap set in the original formation documents; the assessment rate for FY 2014-15 will be $165.00.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

The method used for apportioning the assessment is based upon the relative 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 assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. Special benefit is calculated for each parcel in each Assessment District using the following process:

1. Identification of all benefit factors from the Improvements and Maintenance;
2. Calculation of the proportion of these benefits that are special and general and quantification of the general benefits;
3. Determination of the relative special benefit per property type;
4. Calculation of the specific assessment for each individual parcel based upon special versus general benefit, property type, and property characteristics.

This section of the Engineer's report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Districts.

SPECIAL BENEFITS

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 XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

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

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the case law specified above and from statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from street lighting and park and

recreational improvement and maintenance such as those proposed to be funded in each Assessment District. These types of special benefits are summarized below.

1. Proximity to improved public landscaping, lighting, parks and other permanent park and recreational facilities.
2. Illumination of properties and illumination of walkways, roads and other means of access to properties.
3. Increased safety of property due to improved lighting and illumination.
4. Access to improved parks and landscaped areas within the Assessment Districts.
5. Improved Views.
6. Extension of a property's outdoor areas and green spaces for properties within close proximity to park improvements.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED PUBLIC LANDSCAPING, LIGHTING, PARKS AND OTHER PERMANENT PARK AND RECREATIONAL FACILITIES

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

The Board has determined that the location, nature and function of the proposed street lighting and park and recreational projects within each Assessment District combine to provide substantially equal benefit to all parcels of real property within each particular land use category within each Assessment District, regardless of the location of that property within the boundaries of each Assessment District.

The reasons for this determination are as follows:

1. With respect to park and recreational improvements, each of those Assessment Districts which use assessment proceeds to fund park and recreational improvements are small with a maximum distance of a parcel of real property to neighborhood park and recreational facility of less than 1/3 mile. Since all parcels of real property within each Assessment District are located within an average radius of less than 453 feet from available park and recreational improvements constructed and maintained with assessment proceeds, the Board has found it reasonable to assess all such parcels within each Assessment District equally for those Assessment Districts which provide park and recreational improvements and maintenance.

ILLUMINATION OF PROPERTIES AND ILLUMINATION OF WALKWAYS, ROADS AND OTHER MEANS OF ACCESS TO PROPERTIES

The assessments in many of the Assessment Districts fund lighting that directly illuminates properties in the Districts, and the means of access to properties, such as walkways and roads. This is a clear and direct advantage to property in the Districts that the public at

large and other properties do not receive. For each Assessment District which provides street light improvements and maintenance, each parcel of real property within such Assessment District is located within the boundaries of illumination areas provided by such street light facilities and therefore enjoy special benefit from those facilities not enjoyed by other parcels located outside each such Assessment District.

INCREASED SAFETY OF PROPERTY DUE TO IMPROVED LIGHTING AND ILLUMINATION

Well lighted properties, walkways and roads are safer, so for those Assessment Districts which provide funding for street light improvements and maintenance, the lighting funded by the Assessments also clearly improves the safety of property in the Districts. This is another direct advantage to property within each Assessment District which benefit is not enjoyed by any parcels of real property located outside of each such neighborhood Assessment District which provide street lighting.

ACCESS TO IMPROVED PARKS AND LANDSCAPED AREAS WITHIN THE DISTRICTS

Since the parcels in each Assessment District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in those Assessment Districts with landscaping.

IMPROVED VIEWS

The maintenance of park and recreational landscaped areas in those Assessment Districts providing park and recreational improvements and maintenance provides improved views to those neighborhood properties located within each such Assessment District. The properties in each such Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in that Assessment District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

The public parks and landscaped areas within certain specified Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for those parcels of property located within that particular Assessment District. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general

benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	**General Benefit**	+	**Special Benefit**

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

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

A formula to estimate the general benefit is listed below:

General Benefit	=	**Benefit to Real Property Outside the Assessment District**	+	**Benefit to Real Property Inside the Assessment District that is Indirect and Derivative**	+	**Benefit to the Public at Large**

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district." The SVTA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this assessment, as noted, properties in the Assessment District have close and unique proximity to street lighting, views and access to the park and recreational Improvements that other properties and the public at large do not receive. Therefore, the majority of the benefits conferred to property in each of these Assessment Districts is special, and only minimally received by property outside the Assessment District or by the public at large.

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 and not to parcels located outside the Assessment District. It is also important to note that the improvements and services funded by the assessments in this case are similar to the improvements and services funded by the Assessments described in this Engineer's Report. The Court found these improvements and services to be 100% special benefit. Also similar to the assessments in this case, 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. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively quantified.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

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

The properties outside each of the Assessment Districts with park facilities and within the proximity radii for neighborhood parks in those Assessment Districts may receive some benefits from the park and recreational Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 5% reduction factor is applied to these properties.

The properties outside each of the Assessment Districts that provide street lighting improvements and maintenance only likely do not receive any benefits from the illumination provided by those street lighting improvements. However, guests and visitors to residents of the owners of parcels within the Assessment Districts may derive some general benefit from the security provided by such illumination when visiting owners of property within the Assessment Districts or when traveling on streets located in the Assessment Districts during non-daylight hours. Since the properties owned by such visitors and guests are not assessed for the street lighting benefits because they are outside the area that can be assessed by the Assessment Districts, this is also a form of general benefit to the public at large and other property which cannot be assessed. A 5% reduction factor is applied to these properties as such a benefit constitutes general benefit under the case law and legislation discussed above.

BENEFIT TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

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

Nevertheless, the SVTA decision indicates there may be general benefit "conferred on real property located in the district." A measure of the general benefits to property within the Assessment area is the percentage of land area within each Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within the Assessment Districts, are used for regional purposes and could provide indirect benefits to the public at large. A negligible amount of the land area (~0%) in the Assessment Districts is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment Districts.

BENEFIT TO THE PUBLIC AT LARGE

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. In the *Golden Hills* case, the Court opined that general benefits from street lighting facilities could be quantified by measuring the number of vehicle trips within areas served by street lights by people who do not live within Assessment District boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large from park and recreational improvements provided in certain enumerated Assessment Districts can be estimated by the proportionate amount of time that the District's neighborhood park and recreational facilities located within those Assessment Districts are used and enjoyed by individuals who are not residents, employees, customers or property owners within that particular Assessment District. Likewise, the general benefit to the public at large from street lighting facilities and improvements afforded by a number of the Assessment Districts can be estimated by the proportionate usage of streets afforded with street lighting facilities by individuals who are visitors and guests of property owners and not residents, customers or property owners within that particular Assessment District. Based upon significant research conducted by SCI, the general benefit from street lighting is estimated to be 5%.

SCI has conducted numerous surveys of similar park and recreation facilities in the Sacramento area and other areas in California and has determined that use by the public at large for facilities similar to CPCSD is nearly always less than 15%. Therefore, the CPCSD estimates that visitors to neighborhood parks in those three Assessment Districts which provide park and recreational improvements amounts to general benefits to the public at large equal to the amount of 15%.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 20% (5%+0%+15%) of the benefits for Districts with parks, and approximately 10% (5%+0%+5%) of the benefits for Districts without parks conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

TABLE 20 – FY 2014-15 ASSESSMENT REVENUES

General Benefit Calculation – Districts with Parks	
5%	(Outside the Assessment District)
+ 0%	(Property within the Assessment District)
+15%	(Public at Large)
= 20%	(Total General Benefit)

TABLE 21 – FY 2014-15 ASSESSMENT REVENUES

General Benefit Calculation – Districts without Parks	
5%	(Outside the Assessment District)
+ 0%	(Property within the Assessment District)
+5%	(Public at Large)
= 10%	(Total General Benefit)

NON-ASSESSMENT REVENUE FUNDS GENERAL BENEFITS

This analysis finds that 20% of the total assessments in those Assessment Districts with parks, and 10% of the total assessments in those Assessments Districts without parks may provide some general benefits. The total budget for installation, maintenance and servicing of the Improvements in each of the Assessment Districts is included in Table 24. The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Cameron Park Community Services District, the County of El Dorado and the State of California. This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessment districts.

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 districts. 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 each Assessment District and every benefiting property in each Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

The Cameron Park Community Services District and the County of El Dorado owns, maintains, rehabilitates and replaces street, drainage, and curb and gutter throughout the Assessment Districts. The public streets provide access to the improvements for its enjoyment as well as efficient maintenance. This drainage system serves to prevent flooding and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the Cameron Park Community Services District and the County of El Dorado towards general benefit from the maintenance of local public streets is conservatively estimated to contribute 6%.

The park and recreational and street lighting Improvements in each of the Assessment Districts were constructed by the original owner/developer(s) as a condition of development. The value of the construction of the improvements can be quantified and monetized. Since this construction was performed and paid by non-assessment funds, the amount of such construction costs this "annuity" can be used to offset general benefit costs, and is conservatively estimated to contribute 25% to the annual assessment in each of the Assessment Districts.

Therefore, the total General Benefit in each of the Assessment Districts as quantified in the previous tables is estimated to be 20% for Districts parks and 10% for Districts without parks, is more than offset by non-assessment contributions from general benefit of 31%.

METHOD OF ASSESSMENT

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

ASSESSMENT APPORTIONMENT

The assessments for these Assessment Districts provide direct and special benefit to properties in the districts. All of these assessment districts are residential single family development project. As such, each residential property receives similar benefit from the improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

GOLDORADO AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS

Tables 20 and 21 below include specific SFE units for the non-residential parcels within Goldorado and Bar J15B Merrychase.

TABLE 22 – GOLDORADO ASSESSMENT METHODOLOGY

35. Goldorado Assessment Methodology		
Size	Parcel	Assessment Per Parcel
0.42	83-340-01-1	$21.29
0.49	83-340-07-1	$24.84
0.68	83-340-14-1	$34.48
2.47	83-451-01-1	$125.23
0.47	83-453-09-1	$23.83
0.48	83-453-10-1	$24.34
0.55	83-453-11-1	$27.89
0.52	83-453-12-1	$26.36
0.49	83-453-13-1	$24.84
0.57	83-453-14-1	$28.90
0.48	83-453-17-1	$24.34
1.77	83-453-18-1	$89.74
2.34	83-453-21-1	$118.64
0.43	83-453-22-1	$21.80
16.13	83-454-03-1	$817.79
1.83	83-455-01-1	$92.78
4.22	86-456-01-1	$213.95
4.67	83-456-02-1	$236.77
4.14	83-456-10-1	$209.90
3.05	83-456-11-1	$154.64
1.2	83-456-12-1	$60.84
0.61	83-456-13-1	$30.93
0.58	83-456-14-1	$29.41
0.48	83-456-15-1	$24.34
1.49	83-456-17-1	$75.54
0.91	83-456-18-1	$46.14
1.58	83-456-19-1	$80.11
4.34	83-500-01-1	$220.04
0.24	83-610-01-1	$12.17
0.15	83-610-02-1	$7.61
0.2	83-610-03-1	$10.14
0.2	83-610-04-1	$10.14
0.2	83-610-05-1	$10.14

TABLE 23 – BAR J 15B MERRYCHASE

Total assessment = $10,651.56		
Residential Lots:	$7,791.64	41= $190.03 per parcel
Lot A:	$2,369.65	1 = $2369.65 per parcel
Lot B:	$490.27	1 = $490.27 per parcel

FY 2014-15 BUDGET AND LEVY SUMMARY

The table on the following page summarizes the 2014-15 District levy by individual District.

Dedicated funds include funds dedicated to new capital improvements as well as reserve funds. Generally speaking, reserves are kept to less than or equal to revenue for one annual assessment.

TABLE 24 – FISCAL YEAR 2014-15 BUDGET

CAMERON PARK COMMUNITY SERVICES DISTRICT LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS	monthly light cost $12.50	annual admin $14,000.00	county collection $0.30																	
District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50	
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350	
District Description	Airpark	Unit 6	Unit 7	Unit 8	Viewpointe	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals
EXPENDITURES																					
Electricity	$18,600	$15,780	$11,500	$14,100	$6,000	$2,800	$5,500	$11,400	$6,600	$16,200	$1,400	$1,500	$1,900	$800	$500	$1,700	$1,300	$1,200	$0	$0	$118,780
Water	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,600	$0	$4,200	$4,500	$0	$1,500	$3,000	$0	$0	$4,000	$18,800
Salaries/Benefits (1 FTE)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,800	$3,300	$0	$17,006	$8,800	$0	$6,800	$1,941	$0	$0	$4,700	$46,347
Material/Supplies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$315	$2,359	$0	$19,283	$7,525	$0	$6,300	$5,174	$0	$0	$4,200	$45,156
Equipment/Maintenance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$900	$550	$0	$1,750	$1,175	$0	$675	$675	$0	$0	$0	$5,725
Engineer's Report, Prep & Handling	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$767	$766	$766	$0	$200	$14,004
Notice and Hearing Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
County Tax Collection Fee	$96	$91	$104	$128	$41	$10	$92	$99	$49	$151	$13	$24	$55	$33	$33	$28	$36	$16	$0	$0	$1,099
Capital Improvement Fund [1]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,500	$0	$0	$150,000	$0	$0	$0	$0	$163,500
Subtotal	$19,463	$16,638	$12,371	$14,995	$6,808	$3,576	$6,359	$12,266	$7,416	$22,132	$9,989	$2,290	$58,460	$23,600	$1,300	$167,769	$12,891	$1,982	$0	$13,100	$413,411
RESERVE FUNDING PLAN																					
Desired Level of Reserves (5 Yrs)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,716	$27,814	$0	$26,427	$48,811	$0	$41,066	$36,348	$0	$0	$0	
Previously Collected	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Current Year Contribution	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,018	$8,471	$0	$2,013	$5,260	$0	$1,537	$6,450	$0	$0	$0	
Subtotal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,018	$8,471	$0	$2,013	$5,260	$0	$1,537	$6,450	$0	$0	$0	$26,749
REVENUES																					
Donations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Assessments Collected/Interest	$20,389	$16,638	$12,588	$15,624	$6,233	$2,970	$6,963	$12,400	$7,830	$24,305	$10,697	$2,455	$41,308	$18,380	$1,672	$30,188	$12,912	$5,335	$0	$22,977	$271,863
Interest	$160	$70	$70	$130	$15	$10	$80	$60	$40	$40	$45	$6	$400	$230	$35	$380	$130	$50	$0	$10	$160
Number of Parcels	321	304	346	428	138	32	307	331	164	503	43	79	183	110	110	92	120	53	58	503	4,225
Cost per Parcel	$63.02	$54.50	$36.18	$36.20	$45.06	varies	$22.42	$37.28	$47.50	$48.24	$190.04	$31.00	$223.54	$165.00	$14.88	$324.00	$106.52	$99.72	$0.00	$45.66	
Lights	118	112	75	88	42	23	44	76	42	105	8	12	9	0	9	10	9	8	0	0	790
											2369.65										
											490.27										
Replacement Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,000	
Beginning Fund Balance, Jun 30, 2013	$79,475	$30,913	$38,214	$35,191	$1,210	$2,126	$20,214	$29,858	$15,328	$17,063	$28,652	$1,795	$205,312	$31,606	$9,180	$217,993	$55,032	$33,000	$1,977	$21,309	$875,449
Net Sources/(Uses)	$926	($0)	$217	$628	($575)	($606)	$604	$133	$414	($845)	($7,763)	$165	($19,165)	($10,480)	$372	($139,118)	($6,429)	$3,353	$0	$9,877	($168,291)
Ending fund balance June 30,2014	$80,401	$30,913	$38,432	$35,819	$635	$1,520	$20,819	$29,991	$15,742	$16,218	$20,889	$1,960	$186,147	$21,126	$9,552	$78,875	$48,603	$36,353	$1,977	$31,186	$707,159

[1] EASTWOOD LLAD WILL SET ASIDE $10,000 ANNUALLY FOR REPLACEMENT COSTS FOR BOTH THE SOUND WALL AND THE IRON FENCE. NORTHVIEW LLAD WILL SET ASIDE $35,000 FOR ARCHITECTS AND PUBLIC OUTREACH FOR FUTURE PARK PLANNING.

ASSESSMENT

WHEREAS, on April 16, 2014 the Board of Directors of the Cameron Park Community Services Landscape and Lighting Assessment District adopted its Resolution designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Continuation of the Landscaping And Lighting Assessment Districts for the Cameron Park Community Services District, FY 2014-15;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for each of the Assessment Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within each of 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 Board of the Cameron Park Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

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

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said 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 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 El Dorado for the fiscal year 2014-15. 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 2014-15 for each parcel or lot of land within each of the said Assessment District.

Dated: July 9, 2014

Engineer of Work

Engineer of Work, License No. C052091

ASSESSMENT DIAGRAM

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 District 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's 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.

Non-assessable lots or parcels include government owned land and public utility owned property.