

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MAINTENANCE AND RECREATION ASSESSMENT DISTRICT

ENGINEER REPORT

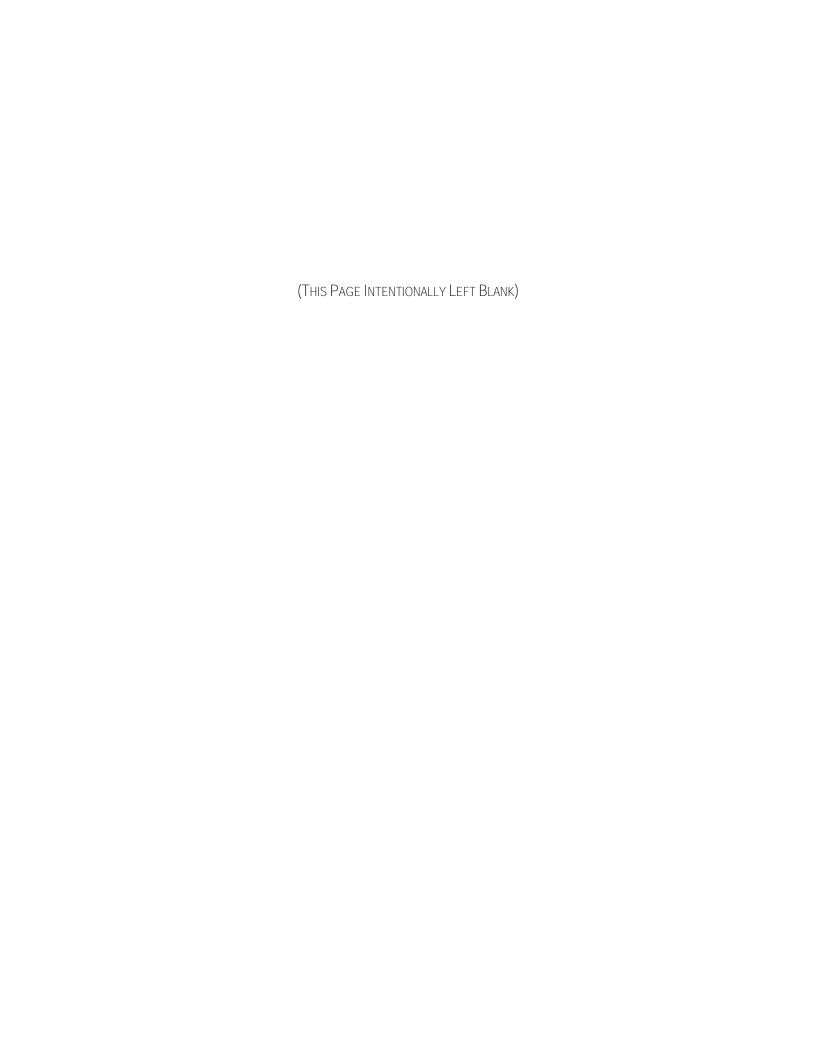
FISCAL YEAR 2020-21

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

ENGINEER OF WORK:

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In 1994, the West Contra Costa Unified School District, (the "District"), originally proposed the formation of an assessment district ("the West Contra Costa Unified School District A U]btYbUbW 'UbX'F YVfYUfjcb'5ggYgga Ybh8]gfffMf'cf'hY'[5ggYgga Ybh8]gfffMf'cf'hY'[5ggYgga Ybh8]gfffMf'cf'hY'[5ggYgga Ybh8]gfffMf'cf'hY'[5ggYgga Ybh8]gfffMf'cf'hY'[5ggYgga Ybh7cfa Ufjcb'k Ugiconducted and improvement of school grounds, playing fields, and public recreational ZMJ/JfYg'cZhY'8]gffMffhY'[adfcj Ya Ybhg]t'' HN]g'dfcdcgYX'UggYgga Ybh7cfa Ufjcb'k Ugiconducted pursuant to the majority protest requirements of the Landscaping and Lighting Act of 1972 (the "Act"). Under the Act, each property owner within the District received a notice of the proposed assessment by mail and was provided with a 45-day time period in which to submit a written protest for the proposed assessment district. Since a majority protest was not received by the end of this period, the District board took action to approve the levy of the assessments.

In response to new balloting requirements proposed by Proposition 218, the District conducted an election in November 1996 on the question of the continuation of the assessment levies. In this election, the final tally was 67.7% of voters in support of continuing the assessments. As a result, the assessments for the West Contra Costa Unified School District Maintenance and Recreation Assessment District can continue to be levied at the rate of \$72.00 per single family home. Any increase in the assessment rate would require approval of property owners in an assessment ballot proceeding as proscribed by Proposition 218.

H\]g'9b[]bYYffgiF Ydcffi\Ug'VYYb'dfYdUfYX'hc'YghW]g\'h\Y'VUgis for the continuation of the assessments for fiscal year 2020-21.

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for public recreation. Funding is also designated towards capital improvements to school facilities and grounds, field preservation and maintenance, and graffiti and vandalism abatement.

This assessment is 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 codified as Articles XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

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 flGJ H51). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

Benefit assessments are for special, not general, benefit

The services and/or improvements funded by assessments must be clearly defined Special benefits are directly received by and provide a direct advantage to property in the Improvement District

The assessment paid by property should be proportional to the special benefits it receives from the Improvements

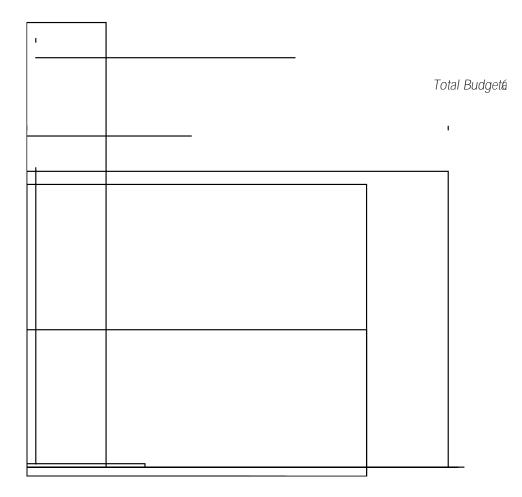
On June 8, 2009, the 4th Court of Appeals amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in Dahms v. Downtown Dca cbU' DfcdYffmflDahmsîŁ" On July 22, 2009, the California Supreme Court denied review. In Dahms the Court upheld an assessment 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.

Cb'8YWa VYf' % &\$-z']b'6cbUbXYfj "'Hck b'cZH]Vi fcb'fl\Bonander\land\text{Lzh}Y'\gh8]ghf]\M7ci ffi 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 assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. In addition to ongoing annual maintenance, the following is a list of projects that have been funded with MRAD funds include:

Kennedy Swim Center Playground Improvements/Repair Athletic Field Improvement/Repair Annual Maintenance & Repair Elementary School Sites



As required by said Act, an Assessment Diagram is hereto attached showing the exterior boundaries of said Maintenance and Recreation Assessment District as the same existed at the time of the passage of said Resolution. The distinctive number of each parcel or lot of land in the said Maintenance and Recreation Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

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

Said assessment is made upon the parcels or lots of land within said Maintenance and Recreation Assessment District in proportion to the special benefits to be received by said 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 Contra Costa for the fiscal year 2020-21. 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 within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the said Maintenance and Recreation Assessment District.

Dated: April 23, 2020

Engineer of Work



for general educational purposes. Therefore, approximately 33% of the cost of maintenance and improvements of grounds and facilities is for the educational purposes of the District, which is a general benefit to the community. As noted, the cost of these general benefits cannot be funded by the assessments.

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- 1. For developed Assessor parcels with one, two, three or four living units, the SFE Units is the number of living units per parcel.
- 2. For Assessor parcels with five to twelve living units, the SFE Units is 5.
- 3. For Assessor parcels with thirteen to twenty-four living units, the SFE Units is
- 4. For Assessor parcels with twenty-five to fifty-nine living units, the SFE Units is 10
- 5. For Assessor parcels with sixty or more living units, the SFE Units is 15.
- 6. For developed mobile home park parcels, the SFE Units is 5.
- 7. For developed commercial and/or industrial parcels with no living units, the SFE Units is 0.
- 8. For publicly owned parcels, vacant or undeveloped land or parcels with no assessed value, the SFE Units is 0.
- 9. For agricultural parcels with no living units, the SFE Units is 0.
- 10. For institutional, recreational, common area, parking lot, natural resource, other or miscellaneous parcels with no residential living units, the SFE Units is 0.

The assessment for each parcel is listed on the Assessment Roll in the following section. The assessments are based on the method of assessment summarized above.

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 Associate Superintendent, Business Services of the West Contra Costa Unified School District or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Associate Superintendent, Business Services or his or her designee will promptly review the appeal and any information provided by the property owner. If the Associate Superintendent, Business Services or his or her 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 of Contra Costa for collection, the Associate Superintendent, Business Services or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Associate Superintendent, Business Services or his or her designee, shall be referred to the Board of Education of the West Contra Costa Unified School District and the decision of the Board of Education of the West Contra Costa Unified School District shall be final.

