

FY 2026-27

ENGINEER'S REPORT

Yolo County

Esparto Park Maintenance and Operation

Assessment District

April 2026

Final Report

Engineer of Work:


SCI Consulting Group
Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Introduction

Overview

Yolo County (“County”) provides a variety of services for the unincorporated areas such as regional parks services. In 2012, the County was granted a \$2.89 million grant award from the California Department of Parks and Recreation for the development of a local Community Park and Aquatic Center in Esparto. In order to fund the maintenance and operations of the Community Park and Aquatic Center (“Community Park”), the County moved forward with a Proposition 218 balloting measure in 2015.

Community Park and Aquatic Center Proposed Facilities

- Aquatic Center and Equipment
- Athletic Fields and Courts
- Parking Lot
- Walking Trails
- Picnic Areas
- Landscaping

Assessment Background

The Esparto Park Maintenance and Operations Assessment District (the “Assessment District”) is funded by three sources of revenue: the special benefit assessment, user fees and funds provided by the Yolo Foundation Trust Fund.

Assessment Formation

In April and May of 2015, the County conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution (“The Taxpayer’s Right to Vote on Taxes Act”) and the Landscaping the Lighting Act of 1972, and pursuant to the direction of the Board of Supervisors of Yolo County (the “Board”) on February 24, 2015 with resolution 15-20 that initiated the proceedings, and on March 10, 2015 with resolution 15-23 that directed the mailing of ballots on April 1, 2015. The ballot process was conducted by the Madison-Esparto Regional County Service Area (MERCSEA).

During this ballot proceeding, property owners in the Assessment District were provided with a notice and ballot. A 45-day period was provided for balloting and a public hearing was conducted on May 19, 2015. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final balloting result was 61.38% weighted support from ballots returned.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2016-17 and to continue to levy them in future years. The authority granted by the ballot proceeding was for the maximum assessment rates of \$92.00 for Zone A, \$73.60 for Zone B and \$92.00 for Zone C, per single family home per year, increased each subsequent year by the Consumer Price Index (CPI-W and CPI-U) for the San Francisco-Oakland-San Jose, CA area for the most recent February to February as compiled by the Bureau of Labor Statistics. However, this report, pursuant to additional re-engineering and re-calculation of the Zones of Benefit as explained below, establishes revised maximum rates which are subject to the same CPI guidelines stated above.

Assessment Continuation

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and continued assessments for the upcoming fiscal year. The Report also identifies future planned projects. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments.

This Report was prepared to establish the budget for the continued services that would be funded by the proposed 2026-27 continued assessments and to define the special benefits received from the Improvements (described below) by property within the Assessment District and the method of assessment apportionment to lots and parcels. This Report and the continued assessments have been made pursuant to the Act and Article XIID of the California Constitution (the "Article").

The original Engineer's Report prepared for the formation of the Assessment District in May 2015 was based upon the originally planned location of the community park and aquatic center, identified as Assessor's Parcel Number 049-150-007. Subsequent to that time, the parcel became unavailable to the County. The County has obtained another location for the community park and aquatic center, identified as Assessor's Parcel Numbers 049-160-017 and 049-160-020. This location changes necessitated revisions to the original assessment engineering pertaining to the assigned Zones of Benefit, which are contained in this updated Engineer's Report.

If the Board preliminarily approves this Report and the continuation of the assessments by resolution, a notice of the proposed 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 Report and establishing the date for a public hearing is typically used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 23, 2026. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. 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 2026-27.

Legal Requirements

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services and improvements, as well as maintenance and operation expenses to a public improvement which directly 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.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority (2008) 44 Cal. 4th 431

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 decision 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 Assessment District.
 - The Assessment District is divided into separate zones of benefit, and the assessment revenue derived from real property in each zone is extended only on specifically identified park and recreational improvements and/or maintenance and servicing of those improvements in that zone and other

- improvements in the Assessment District that confer special benefits to property in that zone.
- The use of zones of benefit ensures that the park and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the zone.
 - Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each zone benefit the properties in that zone in a manner different in kind from the benefit that other parcels of real property in the Assessment District derive from such improvements.
- The assessments paid in each zone of benefit are proportional to the special benefit that each parcel within that zone receives from such maintenance and operations thereof because:
 - The specific park and recreational improvements and maintenance and utility costs thereof in each zone and the costs thereof are specified in this Engineer's Report; and
 - Such improvement and maintenance costs in each zone are allocated among different types of property located within each zone of benefit, and equally among those properties which have similar characteristics and receive similar special benefits.

There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

Dahms v. Downtown Pomona Property (2009) 174 Cal. App. 4th 708

In *Dahms v. Downtown Pomona Property* ("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.

Town of Tiburon v. Bonander (2009) 180 Cal. App. 4th 103

In *Town of Tiburon v. Bonander* ("Bonander"), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside (2010) 184 Cal. App. 4th 1516

In *Steven Beutz v. County of Riverside* (“*Beutz*”), the Court overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision in *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal. App. 4th 416. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the *SVTA* decision and with the requirements of Article XIIC and XIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer’s Report is consistent with *Beutz* and *Dahms* because the Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer’s Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property, rather than the proportional cost to the Assessment District to provide the Improvements to specific properties.

Plans & Specifications

The Assessment District will maintain the park facilities to be located at the proposed, revised location in Esparto, CA identified as Assessor's Parcel Numbers 049-160-017 and 049-160-020.

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

Installation, maintenance and servicing of public recreational facilities and improvements, may include, but are not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, basketball courts, swimming pool, aquatic features, other recreational facilities, to protect the Improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable. As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, parking lots, sidewalks and drainage, lights, playing fields, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

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

The assessment proceeds are exclusively used for Improvements within the Assessment District, plus incidental expenses.

Estimate of Cost – Fiscal Year 2026-27

The following budget shows the cost of the Improvements that would be funded by the Assessment District in Fiscal Year 2026-27.

TABLE 1 – ESTIMATE OF COSTS OF MAINTENANCE AND OPERATIONS

Yolo County Esparto Park Maintenance & Operations District Estimate of Cost Fiscal Year 2026-27			<i>Total Budget</i>
Beginning Fund Balance			\$0
Park Maintenance and Operations Services Expenditures			
Maintenance and Service			\$314,070
Salaries and Employee Benefits	\$106,222		
Services and Supplies	\$104,247		
Pool Maintenance	\$103,601		
Aquatics Programming Provided by YMCA			\$80,000
Salaries and Employee Benefits	\$68,000		
Services and Supplies	\$12,000		
Yolo Power			\$50,050
Electric	\$50,050		
Total Maintenance, Service and Capital Expenditures			\$444,120
Additional Expenditures ¹			
Allowance for Uncollectable Assessments			\$342
County Collection and Other Incidentals			\$855
Total Additional Expenditures			\$1,198
Subtotal Maintenance, Service, Capital and Additional Expenditures			\$445,318
Levy Administration			\$9,029
Total Benefit of Services and Related Expenses			\$454,347
SFE Units			927.23
Benefit received per Single Family Equivalent Unit			\$490.00
Less:			
District User Fees			\$0
User Fees - EUSD Aquatics Programming			(\$11,800)
Endowment Fund			(\$35,000)
Total Revenue from Other Sources			(\$46,800)
Net Cost of Park Maintenance and Operations			\$407,547
Unfunded Expenses			(\$322,009)
Total Park Maintenance and Operations District Budget²			\$85,537
(Net Amount to be Assessed)			
Budget Allocation to Property			
	Total SFE Units ³	Assessment per SFE	Total Assessment
Zone A	597.00	\$98.86	\$59,019
Zone B	310.00	\$79.09	\$24,518
Zone C	20.23	\$98.86	\$2,000
Total	927.23		\$85,537

Notes to Estimate of Costs:

¹ Estimated fiscal year 2026-27 additional expenditures include assessment administration, county charges for inclusion of assessments on property tax bills and other incidental costs.

² The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The Assessment District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

³ The rate shown here is for a single-family home or its equivalent. For the definition of the term SFE and rates for other types of property, see the section titled, "Method of Assessment" and the sections following it in this report.

Method of Assessment Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to the Community Park, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the Esparto Park Maintenance and Operations Assessment District boundaries. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Assessment District or to the public at large. Special benefit and the Assessments are calculated for each parcel in the Assessment District using the following process:

1. Identification of special benefit factors derived from the Improvements.
1. Calculation and quantification of the general benefits.
2. Determination of the relative special benefit within different areas within the Assessment District.
3. Determination of the relative special benefit per property type.
4. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.

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

Proposition 218, as codified in Article XIID of the California Constitution, states that assessments must be based on the special benefit to property and that, "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA decision clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel. For example, park improvements may be viewed as a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment. (SVTA, supra, 44 Cal. 4th at 455)

Benefit Factors

The special benefits from the Improvements increase the utility, functionality and desirability of these properties and are listed below:

Proximity to improved park and recreational facilities

Only the specific properties within close proximity to the Improvements are included in the Assessment District. (See the Assessment Diagram on page 34 for a map of the Assessment District.) The Assessment District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Assessment District enjoys unique and valuable proximity (and access, as described in the next section) to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the Assessments, the Improvements would not be provided and the Community Park in the Assessment District would not be built. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved park and recreational areas

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

Improved views

The Assessment District, by maintaining the Community Park would provide improved views of the Improvements to the proximate properties within the Assessment District. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks in urban areas have a service area radius of approximately two miles. For this analysis, we used a service area radius of four miles since residents within this radii do not have other proximate and similar public facilities within equal distance. People outside that radius would have other parks available in nearby communities, such as in Woodland. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to the Community Park within the Assessment District. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of the Community Park to be funded by the Assessments. The Improvements are specifically designed to serve local properties in the Assessment District, not other properties or the public at large. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Assessment District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

General versus Special Benefit

Article XIID, Section 4(a) 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. Property may be assessed to fund improvements to the extent of the special benefits conferred by the Improvements; but general benefits are not assessable. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIID never defines the term “general benefit.” The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. SVTA expands somewhat on this idea by stating that general benefit may be described as “an indirect, derivative advantage” resulting from the improvements. One infers from Article XIID that all benefit is either general or special.

In other words:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

There is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified.

In this Report, the general benefit is first identified, conservatively (i.e. generously) estimated, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The Assessment will fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

$$\text{General Benefit} = \text{Benefit to Real Property Outside the Assessment District} + \text{Benefit to Real Property Inside the Assessment District that is Indirect and Derivative} + \text{Benefit to the Public at Large}$$

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 or to the public at large.” 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, views and access to the Improvements, and uniquely improved desirability from the Improvements, and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and only minimal general benefit is received by property outside the Assessment District or the public at large.

In the 2010 *Beutz* case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. This Engineer’s Report includes a specific, quantified calculation of general benefits, as described below, that is based in part on such use by people outside of the Assessment District. Moreover, the proportionality of the Assessments to the special benefits received by each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer’s Report are consistent with the *Beutz* decision.

Calculating General Benefit

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

Benefit to Property Outside the Assessment District

Properties within the Assessment District receive almost all of the special benefits from the Improvements, because properties in the 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 outside the boundaries of the Assessment District but within the proximity/access radius of the Improvements and that do not lack access due to obstacles such as railroads or major roadways, may receive some benefit from the Improvements. The amount of benefit conferred to properties just outside the Assessment District boundaries, must be deducted from the total benefit and not assessed to property in the Assessment District.

A count of the parcels that are outside of the Assessment District boundary but within 4 miles of the Community Park has been conducted, and is shown below in comparison to the parcels within the Assessment District. The NPRA standard service radii for a community park is 2 miles, but has been extended to 4 miles because of the unique geography of the Capay Valley to the West and North, and the community of Madison to the East. There is a dearth of developed park improvements in Madison and the Capay Valley, so the service area for the Community Park is effectively larger, but does not extend as far as Woodland to the East, which has more proximate access to such facilities.

A 50% reduction factor is applied to the benefit received by these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The cost of accessing the Improvements, both from travel cost and time, is significantly more than for those in the Assessment District. The benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

<p>Assumptions:</p> <p>710 parcels outside the Assessment District but within 4 miles of the Community Park</p> <p>992 parcels in the Assessment District</p> <p>50% relative benefit compared to property within the Assessment District</p> <p>Calculation</p> <p>benefit to property outside the Assessment District = $(710 / (710+992)) * .5 = 21\%$</p>
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Benefit to Property Inside the Assessment District that is Indirect and Derivative

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the 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 the 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 the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 0.0% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

Benefit To The Public At Large

The general benefit to the public at large can be estimated by the proportionate amount of time that the Assessment District's Community Park is used and enjoyed by individuals who are not residents, employees, customers or property owners in the Assessment District. SCI Consulting Group has conducted park users surveys and determined that typically less than 10% of park users are from outside the local area. However, again, because of the unique geography of the Capay Valley to the West and North, and the community of Madison to the East, and to be more conservative, we find that 20% of the benefits from the Improvements are general benefits to the public at large.

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 41% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the Assessment.

General Benefit =
 21.0% (Outside the Assessment District)
 + 0.0% (Inside the Assessment District - indirect and derivative)
 + 20.0% (Public at Large)
 = 41.0% (Total General Benefit)

Although this analysis finds that 41.0% of the Assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the Assessments of 41.0%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Assessment District's estimated budget for Fiscal Year 2026-27 for maintenance and improvement of the Community Park is \$454,347. The capitalized costs of the construction of the community park for 2026-27 can be capitalized as a virtual annuity and contribute towards the required general benefit component.

Zones of Benefit

Properties in less proximate areas of the Assessment District receive lesser special benefits from the Improvements than closer, more proximate properties. As a result, the Assessment District has been divided into three zones, A, B, and C.

Due to the impending relocation of the community park and aquatic center, the Zones of Benefit have been re-engineered and re-assigned, as described below. Note that the Zones have been carefully re-engineered, and the special benefit has been carefully re-calculated to ensure compliance with Proposition 218, and that no assessment is imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

All Assessor Parcel Numbers within the Assessment District in Map Book 049, pages 50, 52 through 57, inclusive, page 51 (excluding 049510036, 049510038, 049510039), page 15 (excluding 049150022, 049150029, 049150033), and parcel number 049140009, are hereinafter included in Zone of Benefit B or “Zone B” and are depicted on the Assessment Diagram included with this Report.

Travel time is often used to calculate the benefit or value to households using public resources. An analysis was conducted of average travel times for Zone B versus Zone A to the Community Park. This analysis supports that the average travel time from Zone A to the Community Park is 80% of the average travel time from Zone B. Therefore, the special benefit to Zone A parcels is calculated as 1.25 ($1.0/0.8$) that of Zone B.

Additional analysis was also conducted on the neighborhood immediately adjacent to the Community Park. The properties within this area include Assessor Parcel Numbers within the Assessment District in Map Book 049, Page 35 (excluding 049351005), and parcel numbers 049160001, 049160010, 049160019, 049160021, 049160022 and 049363002, inclusive. Properties adjacent to active parks receive reduced benefits due to an increase in negative factors such as noise pollution and higher levels of traffic. These factors would cause the 15 parcels within the neighborhood adjacent to the Community Park to receive reduced benefits. However, the neighborhood is within a quarter-mile from the Community Park and residents who live a quarter-mile or less from a park are much more likely to walk, saving them costs associated with driving. Therefore, the negative factors linked to living next to an active park are offset by the additional benefit of being proximate enough to walk to the Community Park. This area is hereinafter referred to as Zone of Benefit C or “Zone C” and is depicted on the Assessment Diagram included with this Report.

Since the additional benefit of walking is offset by the negative factors, described above, that could affect the properties within Zone C, the assessments for properties in Zone C will therefore be 100% of similar properties in Zone A.

All assessed properties within the Assessment District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of usable land area for the properties in the area. The benefits from the Improvements within each Zone of Benefit do not vary further based on proximity of the parcels to the Improvements, because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the Assessment District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the Assessment District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout each narrowly drawn Zone of Benefit is indeed consistent with the SVTA decision and satisfies the “direct relationship to the ‘locality of the improvement’” standard.

Method of Assessment

As previously discussed, the Assessments fund comprehensive Improvements that clearly confer special benefits to properties in the Assessment District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Assessment District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, 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.

Not only residential improved property assessed, because commercial, industrial and other properties also received direct benefits from the Improvements, and were assessed.

A fixed or flat assessment was proposed for all single family residential properties regardless of occupancy or parcel size. Assessments on multi-family residential parcels vary based on the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks and recreational facilities.

Finally, the special benefits to be derived from the Assessments was conferred on property and was not based on a specific property owner's use of the improvements, a specific property owner's occupancy of property, or the property owner's demographic status such as age or number of dependents. The benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could occupy a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise occupy a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type of property, the relative size of the property, property location, its relative population and its proximity to the Community Park. This method is further described below.

Residential Properties

Certain residential properties in the Assessment District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single family residential property. If there is more than one single family detached dwelling on a parcel, it is charged one SFE per single family detached dwelling.

Properties with more than one residential unit (other than parcels with more than one detached single family dwelling as described above) are designated as multi-family residential properties. These properties benefit from the Improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the area in Yolo County encompassing the Assessment District, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area from the 2010 Census and dividing it by the total number of such households, finds that approximately 3.06 persons occupy each single family residence, whereas an average of 2.90 persons occupy each condominium. The ratio of 3.06 people on average for a single family residence and 2.90 people per dwelling unit in a condominium unit results in a population density equivalent of 0.95 for condominiums. Next, the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.64 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

TABLE 2 – RESIDENTIAL DENSITY AND ASSESSMENT FACTORS

Type of Residential Property	Total Population	Occupied Households	Persons per Household	Op. Densit Equivalent	SqFt Factor	Proposed Rate
Single Family Residential	4,452	1,455	3.06	1.00	1.00	1.00
Condominium	232	80	2.90	0.95	0.67	0.64
Duplex, Triplex, Fourplex	205	78	2.63	0.86	0.57	0.49
Multi-Family Residential (5+ Units)	93	48	1.94	0.63	0.52	0.33
Mobile Home on Separate Lot	411	180	2.28	0.75	0.65	0.49

The single family equivalency factor of 0.33 per dwelling unit for multifamily residential properties of 5 or more units applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.33 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

Commercial/Industrial Properties

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

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

In comparison, the average number of people residing in a single family home in the area is 2.55. Since the average lot size for a single family home in the Assessment District is approximately 0.25 acres, the average number of residents per acre of residential property is 10.2.

The employee density per acre is generally 2.4 times the population density of single family residential property per acre (24 employees per acre / 10.2 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2.4 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2.4 employees is the basis for allocating commercial/industrial benefit. Table 3 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

TABLE 3 – COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per Quarter Acre ²</i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Office	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	

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

2. The SFE factors for commercial and industrial parcels are applied by the quarter acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.) The rates apply up to first 5 acres of parcel size. Additional acreage is benefited at the rate shown above per acre or portion thereof.

Vacant/Undeveloped Properties

The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Yolo found that approximately 25% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.25 per parcel.

Other Properties

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

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

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests, and have limited economic value. These miscellaneous parcels receive minimal, if any, benefit from the Improvements and are assessed an SFE benefit factor or 0 SFEs.

Annual Cost Indexing

It should also be noted that, if the Assessments are approved, the maximum assessment rate within the Assessment District may increase in future years, but not to increase by more than the Consumer Price Index (CPI-W and CPI-U) for the San Francisco-Oakland-San Jose, CA area for the most recent February to February as compiled by the Bureau of Labor Statistics.

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the County or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year and applicable law. Upon the filing of any such appeal, the Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the Manager 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 for collection, the Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Manager or his or her designee shall be referred to the County, and the decision of the Administrator shall be final.

Assessment Funds Must Be Expended Within the Assessment District Area

The net available Assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Assessment District and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

Assessment

WHEREAS, The County of Yolo pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the “Act”) and Article XIII D of the California Constitution, adopted its Resolution ordered the initiation of the proceedings for the continuation of the Esparto Park Maintenance and Operations Assessment District for 2026-27;

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

NOW, THEREFORE, the undersigned, by virtue of the power vested under the Act, Article XIII D of the California Constitution, and the order of Yolo County, hereby makes the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the Assessment District for the Fiscal Year 2026-27 is generally as follows:

Table 4 – Summary Cost Estimate

Maintenance and Services	\$314,070.00
Aquatics Programming Provided by YMCA	\$80,000.00
Yolo Power	\$50,050.00
Other Charges	<u>\$10,226.53</u>
Total for Services	\$454,346.53
Less: Contribution for General Benefits	-\$46,800.00
Unfunded Expenses	-\$322,009.27
Net Amount to Assessments	<u><u>\$85,537.26</u></u>

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Assessment District is its Assessor Parcel Number appearing on the Assessment Roll. I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The assessment determination is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The Assessment is subject to an annual adjustment tied to the Consumer Price Index-All Urban Consumers for Northern California (San Francisco-Oakland-San Jose) as of February of each succeeding year (the "CPI") the Assessment shall not increase by more than the Consumer Price Index (CPI-W and CPI-U) for the San Francisco-Oakland-San Jose, CA area for the most recent February to February as compiled by the Bureau of Labor Statistics. In the event that the annual increase in the CPI is not used in any given Fiscal Year, any unused percentage change can be cumulatively reserved and can be added to the annual change in the CPI for future years. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the Assessment was levied, adjusted annually by the change in the CPI.

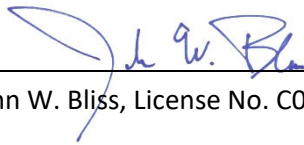
The annual CPI change for the Consumer Price Index-All Urban Consumers for Northern California (San Francisco-Oakland-San Jose) from February 2025 to February 2026 is 2.48%, as reported by the United States Department of Labor, Bureau of Labor and Statistics, and the Unused CPI carried forward from the previous fiscal year is 3.55%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 could be increased by 3.00%. Including the authorized annual adjustment, the maximum fiscal year 2026-27 assessment rates per equivalent dwelling unit are as follows: Zone A: \$98.86, Zone B: \$79.09, and Zone C: \$98.86.

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

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

Dated: April 8, 2026

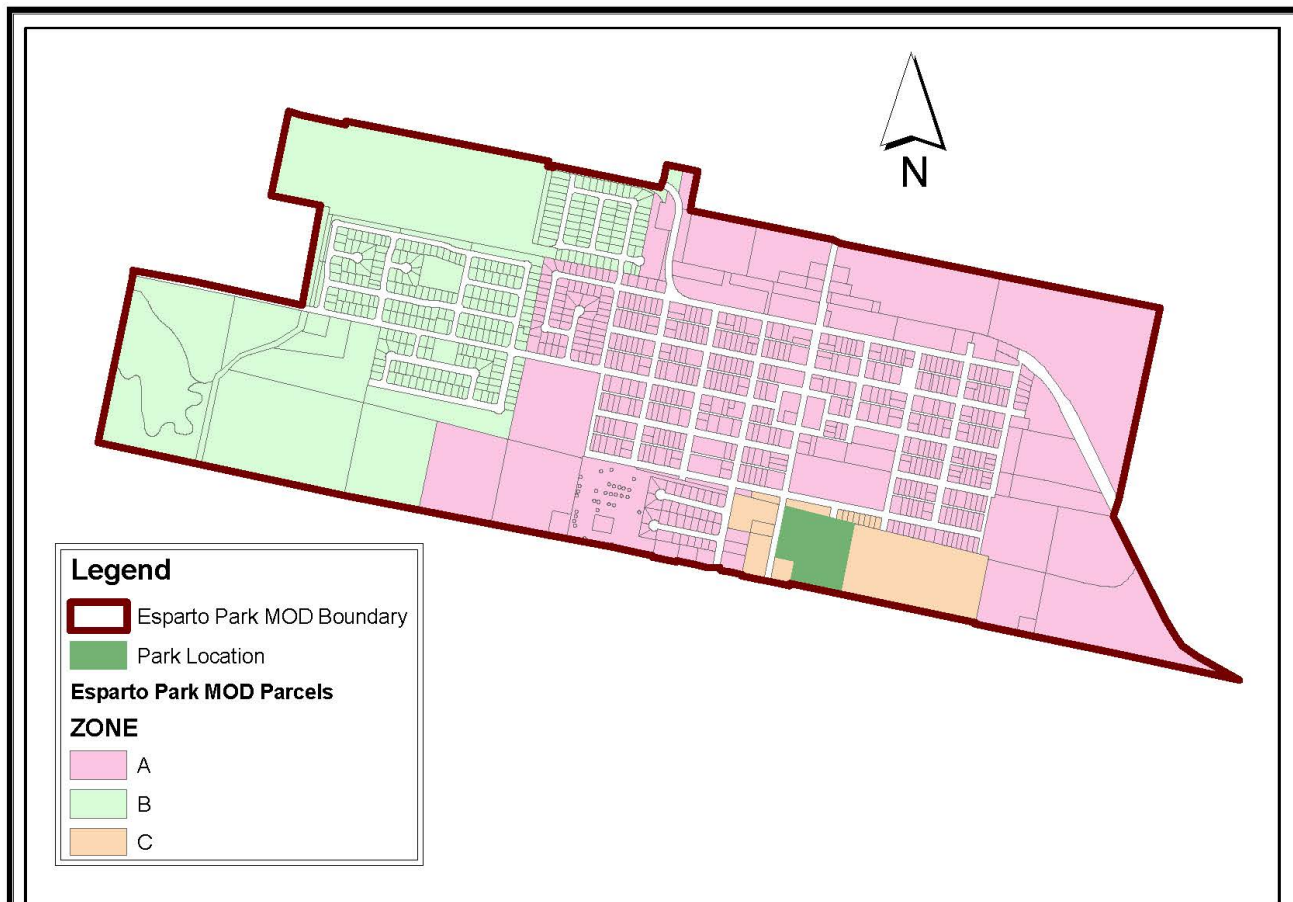
Engineer of Work

By  _____
John W. Bliss, License No. C052091



Assessment Diagram

The Assessment District includes all properties within the boundaries of Esparto Park Maintenance and Operations Assessment District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Yolo, for Fiscal Year 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF YOLO COUNTY, CALIFORNIA, THIS ____ DAY OF _____, 2026.

CLERK

RECORDED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF YOLO COUNTY, CALIFORNIA THIS ____ DAY OF _____, 2026.

CLERK

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF SUPERVISORS OF YOLO COUNTY, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _____, 2026 FOR THE FISCAL YEAR 2026-27 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF YOLO ON THE ____ DAY OF _____, 2026. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CLERK

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF YOLO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

PREPARED BY SCI CONSULTING GROUP
4745 MANGELS BLVD
FAIRFIELD, CA 94534
707-430-4300

YOLO COUNTY
ESPARTO PARK MAINTENANCE AND OPERATIONS ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM

Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the Assessment) will be filed with the Clerk of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours at the Yolo County Clerk of the Board at 625 Court Street, Woodland CA 95695.

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