

Fiscal Year 2026-27

ENGINEER'S REPORT

City of Angels Camp

Landscaping and Lighting Assessment District No. 2

Greenhorn Creek

May 2026

Final Report

Pursuant to the Landscaping and Lighting Act of 1972,
Government Code and Article XIID of the California
Constitution

Engineer of Work:



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

City of Angels

City Council

Caroline Schirato, Mayor
Michael Chimento, Vice Mayor
Alvin Broglio, Council Member
Kara Scott, Council Member
Scott Behiel, Council Member

City Staff

Michael Hodson, City Administrator
Michelle Gonzalez, Finance Director

City Attorney

Douglas L. White, White Brenner, LLP

Engineer of Work

John Bliss, P.E., SCI Consulting Group

Table of Contents

Introduction	1
History and Overview	1
Engineer's Report and Continuation of Assessments	2
Legislative Analysis	3
Plans & Specifications	5
Maintenance and Improvements	6
Summary of Completed Maintenance and Improvement Projects	11
Fiscal Year 2026-27 Estimate of Cost and Budget.....	16
Budget for Fiscal Year 2026-27.....	16
Method of Assessment Apportionment	18
Method of Apportionment.....	18
Discussion of Benefit	18
Special Benefit	20
General Versus Special Benefit.....	21
Quantification of General Benefit Contribution from Other Sources	25
Zones of Benefit	26
Method of Assessment.....	27
Assessment Apportionment.....	28
Annual Cost Indexing.....	32
Duration of Assessment	32
Appeals of Assessments Levied to Property	33
Assessment Funds Must Be Expended within the District	33
Oversight, Annual Review, and Accountability	33
Citizens' Oversight Committee.....	34
Assessment	35
Assessment Diagram	37
Assessment Roll, FY 2026-27	39

List of Tables

Table 1 – Formal Landscaping Planter	7
Table 2 – Formal Landscaping Lawn	8
Table 3 – Weed Control	8
Table 4 – Protected Cultural Resource Areas	9
Table 5 – Trail Maintenance	9
Table 6 – Trail Bridge Maintenance	9
Table 7 – Defensible Space Clearing (Annual)	10
Table 8 – Wetland Exclusionary Fencing and Signage	11
Table 9 – FY 2026-27 Estimate of Costs	16
Table 10 – Residential Property Types.....	29
Table 11 – Commercial/Industrial Benefit Assessment Factors	30
Table 12 – Budget Summary	35

List of Figures

Figure 1 – 404 Permit Maintenance and Improvements	13
Figure 2 – Non-Permit Maintenance and Improvements	14
Figure 3 – Annual Defensible Space Clearing.....	15

Introduction

History and Overview

The Greenhorn Creek Landscape and Lighting District has two purposes: (1) to fund the ongoing protection and preservation of on-site environmental resources and (2) to fund maintenance of streetlights, landscaping, curb-gutter-and-sidewalk, entry monument signs, and related community use infrastructure within the Greenhorn Creek development.

The City of Angels Camp Landscaping and Lighting District No. 1 – Greenhorn Creek was formed by a majority vote of the City of Angels ("City") City Council on June 6, 1995. As a result of the subsequent passage of Proposition 218 in 1996, the assessment rate for the existing assessment District (No.1) cannot be increased beyond the previously approved amount of \$300.00 per parcel (*resulting from the fact that a cost-of-living adjustment mechanism was not explicitly included in the original formation documents.*) As costs have continued to increase, this assessment amount no longer generates sufficient revenue to fund Greenhorn Creek's improvements and services. Without additional resources and funding, service levels will continue to deteriorate.

As a result, the Angels Camp City Council directed that a new assessment be proposed and voted on by property owners in accordance with Proposition 218 (Article XIII C and D of the California Constitution). The Council's intent was to replace the existing Landscaping and Lighting District No. 1 – Greenhorn Creek with a new **Landscaping and Lighting District No. 2 - Greenhorn Creek ("District")** within the existing boundary and including the same improvements and services. If approved, the existing District No. 1 will be dissolved. Further, the proposed Landscaping and Lighting District No. 2 - Greenhorn Creek is engineered to generate sufficient funding, and include an optional, annual cost-of-living adjustment mechanism to ensure long-term fiscal sustainability of the District.

This Engineer's Report ("Report") has been prepared to establish the budget for the Improvements (as described below) that will be funded by the proposed assessments and other revenue and to determine the general and special benefits received from the Improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the 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 XIII D of the California Constitution (the "Article").

(Note: Although the District funds maintenance and services of landscaping, lighting, and related improvements within the Greenhorn Creek development, it does not fund the maintenance or operations of the adjacent Greenhorn Creek golf course, which is maintained and funded by a separate entity using separate funding.)

Engineer's Report and Continuation of Assessments

In order to allow property owners to ultimately decide whether additional funding should be provided for the Greenhorn Creek Landscape and Lighting District, the Council, on March 15th, 2022, authorized the initiation of proceedings for a proposed benefit assessment to provide local funding for improved maintenance of landscaping, lighting, cultural and wildlife areas, local infrastructure, environmental mitigation services, and related improvements within the Greenhorn Creek development. The proposed assessment was named the Landscape and Lighting District No. 2 – Greenhorn Creek (the "Assessment District"). In May through August of 2022, the District 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 Government Code. During this ballot proceeding, owners of property in the Assessment District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on August 2, 2022.

It was determined after the conclusion of the public hearing that 84.62% of the weighted ballots returned were in support of the assessment. Since 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 City gained the authority to approve the levy of the assessments for fiscal year 2022-23 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the maximum authorized assessment rate equal to the annual change in the Consumer Price Index for the San Francisco Bay Area. Council took action, by Resolution No. 22-44 passed on August 2, 2022, to approve the levy of the assessments for the first time for fiscal year 2022-23, at an initial rate of \$650 per Single Family Equivalent (SFE).

In each subsequent year for which the assessments will be continued, the City must approve an updated Engineer's Report for the upcoming fiscal year at a noticed public hearing. As required by the Act, this Report includes a budget for the upcoming fiscal year's costs and services, an updated assessment roll listing all parcels and their proposed assessments, plans and specifications, a diagram or map of the District, the benefits received by property from the Improvements within the District, and the method of assessment apportionment to lots and parcels within the District.

This Engineer's Report ("Report") was prepared by SCI Consulting Group (SCI) to establish the estimated costs for the services and related costs that will be funded by the assessments, to determine the special benefits and general benefits received from the services and to apportion the assessments to lots and parcels within the District based on the estimated special benefit each parcel receives from the services funded by the assessment.

If the City approves this Engineer's Report and the continuation of the assessments it establishes for fiscal year 2026-27, the assessments would be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2026-27.

Legislative Analysis

Proposition 218

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 Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which specially benefits the assessed property.

Proposition 218 describes several important requirements, including a property-owner balloting, for the formation and continuation of assessments. 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 significant in that the Court clarified how Proposition 218 made changes to the determination of special benefit. The Court also found 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 paid by property should be proportional to the special benefits it receives from the Improvements

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.

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

Bonander v. Town of Tiburon (“Bonander”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based 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

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 (2011) 199 Cal. App. 4th 416

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

Compliance with Current Law

This Engineer’s Report is consistent with the 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 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 District and such special benefits provide a direct advantage to property in the District that is not enjoyed by the public at large or other property.

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

Plans & Specifications

The District maintains landscaping and other improvements in locations within the District's boundaries. The work and Improvements to be undertaken by the City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek, and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the 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:

The installation, maintenance, and servicing of public improvements and facilities, may include, but are not limited to, landscaping, sprinkler systems, park grounds, park facilities, playground equipment, landscape corridors, sidewalks, curbs and gutters, storm drainage systems, public lighting facilities, fencing, entry monuments, signage, frontage and retention walls, other landscaping facilities, and related labor, materials, supplies, utilities, equipment, and incidental expenses in and for the parks, landscape areas, detention basins and other public places owned or maintained by the District. (Collectively known as the "Improvements.")

As applied herein, "Installation" means the construction of Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting, and filling), sod, landscaping, irrigation systems, sidewalks, walkways and drainage, lights, playground equipment, play courts, 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 will be exclusively used for Improvements within the District plus incidental expenses. The Improvements and area to be maintained by the District are described as follows:

Maintenance and Improvements

Sidewalk and Drainage Facilities

Includes maintenance service for roadway drainage facilities, sidewalks, and reserves for future repairs. Culvert and drainage inlets that are located on private property, including the golf course, will not be maintained by the District.

Maintained infrastructure includes storm water drainage inlets, sidewalk, curb, and gutter (both rolled and standard), and stormwater conveyance pipes along District streets.

Lighting and Signage

The street lighting Improvements, which will be maintained by the District, consist of 49 streetlights, six pedestal lights, and all required appurtenances. This includes cost of power plus maintenance service for streetlight poles, lamps, glassware, plus cost of power for miscellaneous monument signs.

The signage which will be maintained by the District includes the three (3) entry monument signs. The safety and street signs within the District will be maintained by the City. The golf course will maintain Golf Course wayfinding signs.

Formal Landscape Areas

The formally landscaped areas (planter and lawn areas) require turf to be mowed, edged, and kept free of debris. Irrigation control and repair, pruning, fertilizing, weed control, and trash pickup are also required. Golf course turf adjacent to roads will be maintained by the golf course. Below is a list of the formal landscaped areas within the District:

Table 1 – Formal Landscaping Planter

Area	Area (SQFT)	Location
LAND-1	744	GHC Rd Median by Gateway Park
LAND-2	4,243	GHC Rd & Selkirk Entrance by Wetland E-WET-6
LAND-3	880	Selkirk Median at Entrance
LAND-4	7,460	Selkirk Planter by WorldMark
LAND-5	3,204	Selkirk Planter by 10th Hole
LAND-6	5,638	Selkirk Planter by 2nd Hole and 18th Tee
LAND-7	612	Lot 3 - Selkirk
LAND-8	232	Lot 8 - Selkirk
LAND-9	6,252	Smith Flat between Pointe Dr and Hole #11, Tee #17
LAND-10	621	Lot 202 Smith Flat
LAND-11	1,521	Olivia Place
LAND-12	2,030	Cornelia Place - Lot 209
LAND-13	2,755	Lot 192 and WILD-2e - Smith Flat
LAND-14	338	Lot 190 Smith Flat
LAND-15	135	Lot 188 Smith Flat & Raggio Ct
LAND-16	343	Lot 179 Smith Flat
LAND-17	623	Lot 178 Smith Flat
LAND-18	1,102	Lightner Place
LAND-19	203	Lot 174 Lighter PL and Smith Flat
LAND-20	716	Alawa Place
LAND-21	1,103	Sasa Place
LAND-22	789	Lots 174 & 173 Smith Flat
LAND-23	543	Lot 172 Smith Flat
LAND-24	535	Lot 171 Smith Flat
LAND-25	344	Lot 170 Smith Flat
LAND-26	144	Lot 169 Smith Flat
LAND-27	210	Lot 169 & 168 Smith Flat
LAND-28	859	Lot 168 & 167 Smith Flat
LAND-29	148	Lot 167 Smith Flat
LAND-30	117	Lot 166 Smith Flat
LAND-31	328	Lot 165 Smith Flat
LAND-32	71	Lot 164 Smith Flat
LAND-33	1,141	Lot 164 Smith Flat
LAND-34	1,128	Lot 164 Smith Flat
LAND-35	717	Across from Lot 133 Smith Flat
LAND-36	13,887	Behind Sidewalk Smith Flat SE Corner of Property
LAND-37	371	Across from Lot 132 Smith Flat
LAND-38	501	Across from Lot 131 Smith Flat
LAND-39	1,135	Across from Lot 130 and Open Space Smith Flat
LAND-40	862	Across from Lot 128 and 127 Smith Flat
LAND-41	988	Across from Lot 126 Smith Flat

LAND-42	560	At end of Smith Flat at GHC Dr.
LAND-43	1,334	McCauley Entrance North Shoulder
LAND-44	817	McCauley Entrance Median
LAND-45	7,357	McCauley Entrance South Shoulder & by Wetland E-Wet-1
LAND-46	494	McCauley & Selkirk NW Curb
LAND-47	126	Lot 80 Selkirk at Chimney Hill
LAND-48	342	Lot 67 Selkirk at Chimney Hill
LAND-49	304	Lot 71 Selkirk at Springhouse Ct.
LAND-50	1,810	GHC Rd. Median between Gateway Park and Selkirk Entrance
LAND-51	133	Lot 189 Smith Flat
LAND-52	643	Smith Flat & GHC Rd South Side of Intersection

Table 2 – Formal Landscaping Lawn

Area	Area (SQFT)	Location
LAWN-1	8,671	Triangle area: Angel Oak/Live Oak/Acorn
LAWN-2	3,570	GHC Rd Shoulder past triangle area
LAWN-3	1,781	Selkirk Entrance East of Wetland Site 6
LAWN-4	576	Smith Flat at Selkirk Entrance south side of Wetland S-Wet-6
LAWN-5	21,951	GHC Rd - Median Selkirk to McCauley
LAWN-6	16,501	GHC Rd - Median McCauley South
LAWN-7	15,419	Lawn in front of WorldMark

Table 3 – Weed Control

Area	Area (SQFT)	Location
WEED-1	2,020	GHC Rd shoulder west of Selkirk Entrance
WEED-2	2,456	Smith Flat South of Wetland E-WET-6
WEED-3	13,239	GHC Rd shoulder between Selkirk and McCauley
WEED-4	295	Smith Flat at Lot N, Just west of Albasio Ct
WEED-5	1,298	Smith Flat North side of PCR-4
WEED-6	11,158	GHC RD Shoulder South of McCauley
WEED-7	765	Blair Mine Rd. South side of Wildlife Corridor WILD-1c
WEED-8	665	Blair Mine Rd. North side of Wildlife Corridor WILD-1d
WEED-9	843	Smith Flat South of Wildlife Corridor WILD-1a by
WEED-10	257	Selkirk South side of Wildlife Corridor WILD-2a
WEED-11	458	Selkirk North side of Wildlife Corridor WILD-2c
WEED-12	607	Selkirk East side of Wildlife Corridor WILD-2c
WEED-13	221	Selkirk West side of Wildlife Corridor WILD-2b
WEED-14	605	Smith Flat North side of Wildlife Corridor WILD-1b
WEED-15	686	Smith Flat South side of Wildlife Corridor WILD-1c

Protected Cultural Resource Area (PCR)

The District is responsible for maintaining and protecting the five (5) Protected Cultural Resource areas (PCR's) listed in Table 4 below. This includes fence and sign maintenance, scheduled inspections by LLD, Miwok, and Qualified Archeologist as specified in the Historic Properties Treatment Plan of February 1999, annual informational brochures for residents and golfers, and vegetation management as directed by the City of Angels Fire Marshall. Walking Trails through the PCR areas are to be kept weed-free. (Weed whack only, no spraying allowed)

Table 4 – Protected Cultural Resource Areas

Area	Location
PCR #1	Near tee for hole #16
PCR #2	Chimney Site
PCR #3	Albasio Court
PCR #4	Raggio Court
PCR #5	South of Raggio Court

Protected Wildlife Corridor

The District is responsible for maintaining and protecting the two (2) Protected Wildlife Corridors within the District. This includes maintenance of the trails, trail bridges, trail signage, and annual defensible space clearing listed in the tables below.

Per the USACOE Permit the Protected Wildlife Corridor areas are to be left to develop naturally with no human intervention. The permit allows defensible space clearing when directed by the City Fire Marshal for public safety. See Figure 3 for an exhibit of current defensible space areas. This permit may be modified as empty lots develop near the Wildlife Corridors. Minimally invasive walking trails through the Wildlife Corridor identified as WILD-2e are permitted and will be maintained by the District.

Table 5 – Trail Maintenance

Area	Location
WILD-2e	Between Albasio and Raggio (10' corridor x 2,200 ft)

Table 6 – Trail Bridge Maintenance

Area	Location
WILD-2e	East and West Pedestrian Bridges between Albasio and Raggio

Table 7 – Defensible Space Clearing (Annual)

Area	Area (acre)	Location
A-0	0.00	Open Space (near Selkirk Entrance)
A-1	1.06	Behind Selkirk and Point Drive (WILD-1b)
A-2	0.51	Catalpa and Smith Flat - North Side (WILD-1b)
A-3	0.39	Catalpa and Smith Flat - South Side (WILD-1c)
A-4	0.11	North of the Blair Mine/Smith Flat intersection (WILD-1c)
A-5	0.60	Down slope from Corral Loop (WILD-1d)
A-6	0.24	Selkirk East of Grinding Rock (WILD-2b)
A-7	1.86	Selkirk, Greenstone Way, & Grinding Rock Rd. (WILD-2c)
A-8	0.15	End of Springhouse (WILD-2d)
A-9	0.84	North and West of PCR-4, south of Smith Flat (WILD-2e)
A-10	1.15	Southeast side of PCR-4, along the sewer maint. rd (WILD-2e)
A-11	0.43	East of Albassio, south of PCR-3 (WILD-2e)

Ponds, Water Features, and Former Wetlands

The Greenhorn Creek project impacted 4.41 acres of Waters of the United States, triggering the need for a Section 404 Permit under the Clean Water Act. This permit is issued, monitored, and enforced by the U.S. Army Corps of Engineers. The project removed 4.41 acres of wetlands and replaced them with 7.67 acres of compensation wetland.

There are three types of wetlands throughout the development:

- Seasonal Wetland: wetlands scattered along drainages below springs and along shorelines
- Emergent Wetland: The emergent zone stretches from the high-water mark to 3 feet below the high-water mark. Notice the edges of the large pond are Emergent Wetlands, but the center of the pond is not classified as wetland. However, the entire pond is classified as Waters of the United States and is protected by several regulatory agencies.
- Stream: waterways that exhibit an incised channel

However, following the U.S. Supreme Court's 2023 decision in *Sackett v. Environmental Protection Agency*, the scope of the Clean Water Act has been significantly narrowed. Under the revised legal standard, many of the areas previously regulated as wetlands no longer fall under federal jurisdiction. As a result, certain ponds and water features within the District are no longer considered jurisdictional wetlands under federal law.

Despite this change, the District's assessment authority remains intact. The language and intent of the assessments explicitly provide for the maintenance and improvement of community water features and environmental assets, regardless of their legal designation as wetlands. Therefore, the assessment funds may continue to be used for the upkeep, enhancement, and beautification of these areas, consistent with voter-approved maintenance responsibilities.

Table 8 – Wetland Exclusionary Fencing and Signage

Area	Location
E-WET 1	McCauley Entrance Wetland
E-WET 4a	Large Pond (By 5th, 6th, and 7th greens)
E-WET 4b	Small Pond (by 5th Tee Box)
E-WET 6	Selkirk Entrance Wetland

Replacements

Dedicated funding, often referred to as “reserves,” will be used to augment for replacement costs as needed. Reserves are needed in the event improvements need to be replaced due to failure, damage, natural disaster etc.

Maps of the District with corresponding areas of maintenance are included on the following pages.

Summary of Completed Maintenance and Improvement Projects

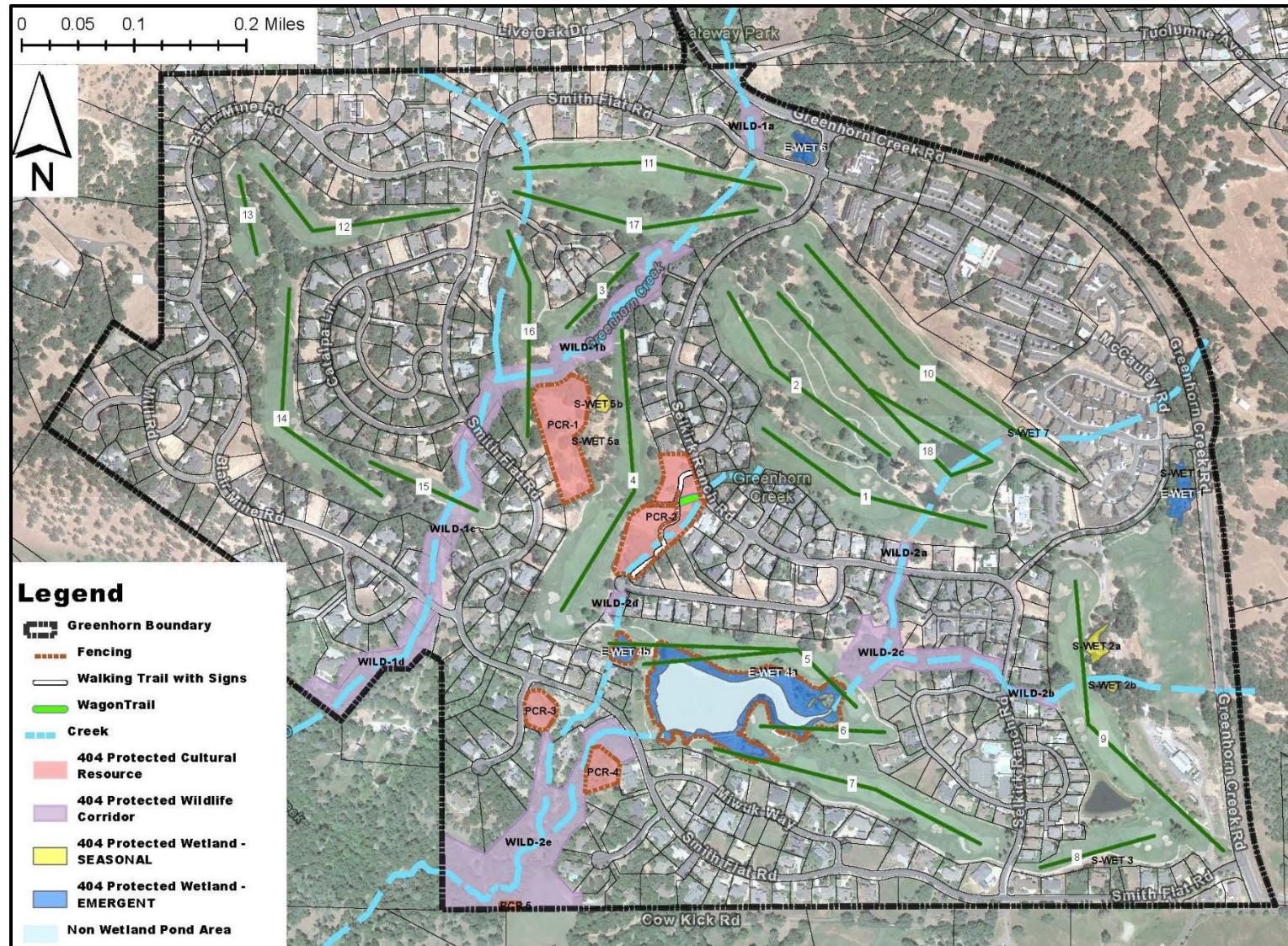
The Greenhorn Creek Landscaping and Lighting District No. 2 Oversight Committee has played a critical role in overseeing the delivery of maintenance and improvement services within the District. Since the formation of the new assessment district, the Committee has ensured that deferred maintenance items have been prioritized and completed. These accomplishments include, but are not limited to:

- Defensible space clearance throughout community common areas, significantly improving fire resilience and the insurability of homeowners' properties;
- Replacement of defective irrigation components and the replanting of impacted planter beds, enhancing landscape health and aesthetics;
- Upgrading all streetlights from incandescent to LED, reducing energy use and long-term maintenance costs;
- Restoration of the three monument entrance signs at Greenhorn Creek, including graffiti removal and surface refurbishment;
- Repairs to all six (6) pedestal lights near the #16 green, improving evening visibility and safety;

- Rejuvenating of the Greenhorn Creek Road median and the triangle lawn at the Angel Oaks Road entrance, restoring landscape quality in key areas;
- Refurbishment of the Historical Selkirk Trail, including updated signage, brochure, trail guide, and map, which preserve and promote the area's cultural heritage;
- Initiation of a multi-phase streetlight pole refurbishment project, with several poles restored to date;
- Sidewalk leveling at locations identified as trip hazards, improving pedestrian safety.

The major deferred work item anticipated for Fiscal Year 2025–2026 is the completion of the refurbishment of the remaining 24 streetlight poles located throughout the District.

Figure 1 – 404 Permit Maintenance and Improvements





SCI Consulting Group

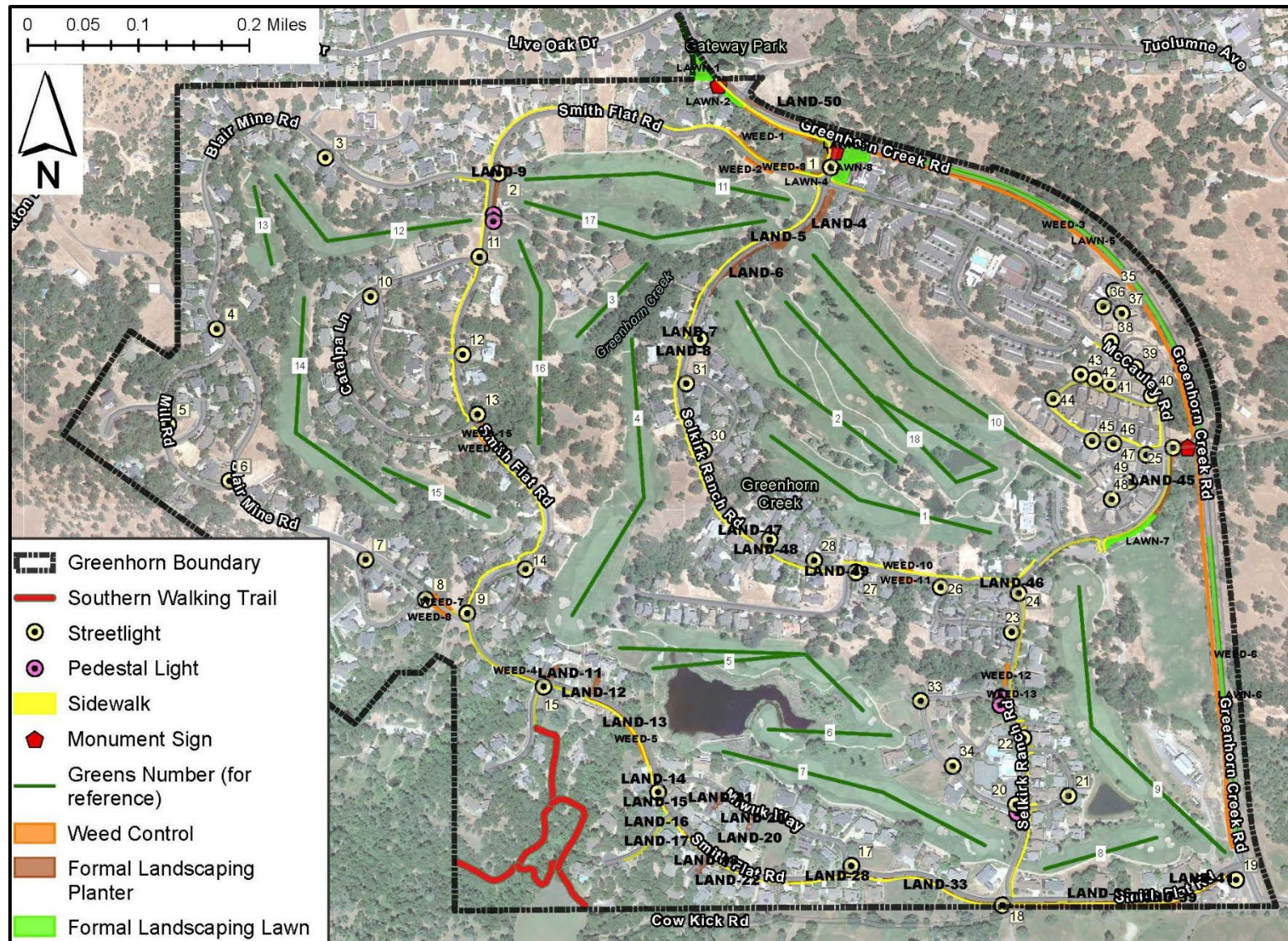
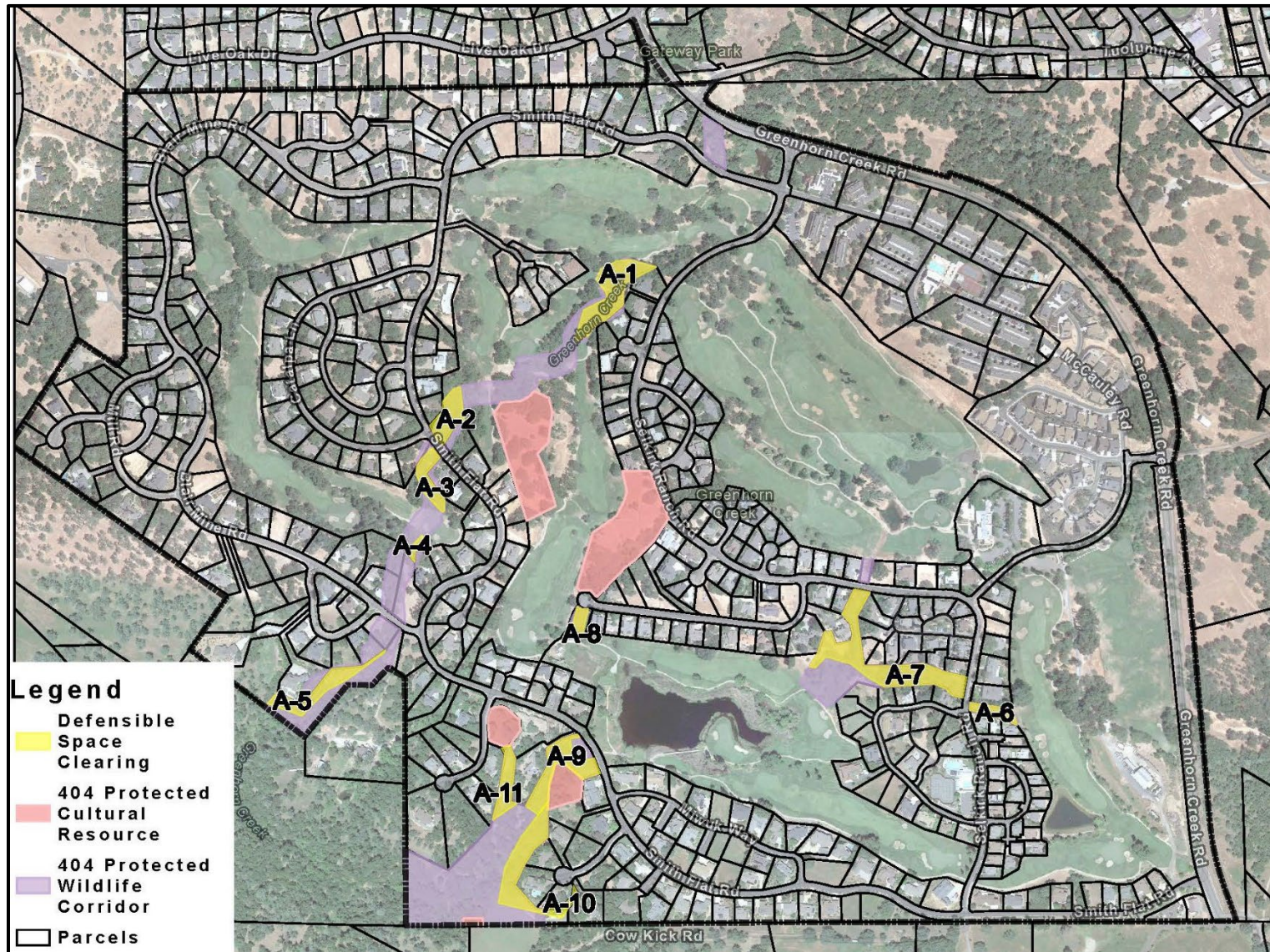


Figure 3 – Annual Defensible Space Clearing



Fiscal Year 2026-27 Estimate of Cost and Budget

Budget for Fiscal Year 2026-27

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

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

Table 9 – FY 2026-27 Estimate of Costs

**LANDSCAPING ASSESSMENT DISTRICT NO. 2
GREENHORN CREEK**

Expenditure Item	Amount
Landscaping & Water	
General Contract	\$ 116,183
Water	50,000
Irrigation Maintenance	5,000
Supplies	1,000
Planters	10,000
Other	20,000
Hardscape	
Street Lights	2,000
Monuments, Pedestals	2,000
PGE Charges	2,500
Sidewalks, Stormdrains	2,000
Road Signs	-
Other Hardscape	3,500
PCR	
Vegetation Maintenance	4,000
Chimney Preservation	-
Fence Maintenance	-
Walk Trail Maintenance	3,000
Other PCR	-
Wildlife Corridor Expenses	
Trail Maintenance	4,000
Trail Bridges	-
Defenceable Space Clearing	15,000
Other Wildlife Corridor Expenses	-
Wetlands Maintenance	
Fencing	5,000
Ponds, Lake Maintenance	-
Other Wetlands Maintenance Expenses	1,000
Management, Legal, & Insurance	
County Fees	1,750
City Fees	5,000
Engineer's Report	5,000
Legal Services	500
Other Management Expenses	1,250
Reserves	32,327
Estimated Expenditures	\$ 292,010
Budget Allocation to Parcels	Amount
Total Assessment Budget	\$ 292,010
Total SFEs	535.80
Assessment per SFE ¹	\$ 545.00
Account Balance	Amount
Beginning Account Balance	\$145,912
<u>Net Change (Revenue - Expenditures)</u>	<u>\$0</u>
Ending Account Balance	\$145,912

Method of Assessment Apportionment

Method of Apportionment

This section of the Engineer's Report explains the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the District.

The District consists of certain assessor parcels within the boundaries as defined by the Assessment Diagram referenced in this report and the parcels identified by the Assessor Parcel Numbers listed with the levy roll. The parcel list includes all privately and publicly owned parcels as shown. The method used for apportioning the assessment is based upon the proportional special benefits derived by the properties in the District over and above general benefits conferred on real property or to the public at large. Special benefit and the Assessments are calculated for each parcel in the District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. 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. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

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

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must 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 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 statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and Improvements such as those within by the District. These types of special benefit are summarized as follows:

1. Proximity to improved landscaped, cultural and wildlife areas, and other public Improvements within the Assessment District.
2. Access to improved landscaped, cultural and wildlife areas, and other public Improvements within the Assessment District.
3. Improved views within the Assessment District.
4. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
5. Improved nighttime visibility and safety from streetlights
6. Creation of individual lots for residential use that, in absence of the Assessments, would not have been created.

In this case, the recent SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

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

Special Benefit

SCI assessment engineers have identified the following special benefits:

Proximity and Access to Improved Landscaped, Cultural and Wildlife Areas, and Other Public Areas within the Assessment District

Only the specific properties within close proximity to the Improvements are included in the District. The District has been narrowly drawn to include the properties that receive special benefits from the Improvements. Therefore, property in the District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the District do not share.

In absence of the Assessments, the Improvements would not be provided and the landscaped, cultural and wildlife areas in the District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

Since the parcels in the District are nearly 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 the District.

Improved Views within the Assessment District

The District, by maintaining permanent public improvements funded by the Assessments in the District, provides improved views to properties in the District. The properties in the District enjoy close and unique proximity, access and views of the specific Improvements funded in the 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 District.

Extension of a Property's Outdoor Areas and Green Spaces for Properties within Close Proximity to the Improvements

The landscaped, cultural and wildlife areas within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The 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.

Improved Nighttime Visibility and Safety from Streetlights

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and night. Street lighting also provides special benefit as it increases neighborhood safety and reduces the likelihood of crime on the proximate parcels.

Creation of Individual Lots for Residential Use that, in Absence of the Assessments, Would Not Have Been Created

In the District, the original owner/developer(s) of the property within the District agreed unanimously to the Assessments. The Assessments provide the necessary funding for improvements that were required as a condition of development and subdivision approval. Therefore, such Assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the Assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the Assessment. Therefore, in absence of the Assessments, the lots within most of the District would not have been created. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the Assessments.

General Versus Special Benefit

Proposition 218 requires an assessing agency to separate the general benefits from the special benefits of a public improvement or service, estimate the quantity of each in relation to the other, and limit the assessment amount to the portion of the improvement or service costs attributable to the special benefits.

In the legal decisions known as Golden Hill and Beutz, the California courts have determined that there typically will be some general benefit associated with parks, landscaping and lighting maintenance and improvements because people who don't reside or own property in an assessment district do receive some, albeit minimal, benefit from the Improvements.

The separation and quantification of general and special benefits requires an apportionment of the cost of the service or improvement between the two benefit types. General benefits cannot be funded by assessment revenue. Rather, the funding must come from other sources. The Engineer, therefore, has analyzed the quantity to which the general public may reasonably be expected to use or benefit from the improved and maintained areas in relation to the quantity or extent to which property owners within the assessment district use and benefit from the improved and maintained areas.

Although the improved areas may be available to the general public at large, they have been specifically designed, located, and created to provide additional and improved public resources for property inside the District, and not the public at large. Other properties that are either outside the District, or within the District and not assessed, do not enjoy the unique proximity, access, views, and other special benefit factors described previously. These Improvements are of special benefit to properties located within the District because they provide a direct advantage to properties in the District that would not be provided in absence of the Assessments.

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

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
--------------------------	----------	----------------------------	----------	----------------------------

In any case, following is a description of the separation and quantification of general benefit in the District. In each step of this analysis, the more liberal assumptions and determinations have been used in order to ensure that the total calculated general benefit is liberally determined.

A widely-accepted formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
----------------------------	----------	---	----------	--	----------	---

Benefit to Property Outside the District

Properties within the District receive almost all of the special benefits from the Improvements because properties in the District enjoy unique proximity and access to the Improvements that is not enjoyed by other properties or the public at large. Further, the District has significant physical barriers, such as roads, fences, and open space that impede the benefit from the Improvements by properties outside the District. There are only two points of ingress/egress into the District and these points are designed to limit random access. Developed residential properties only exist outside the District along a portion of the northern boundary. Nonetheless, some properties within immediate adjacent proximity of the Improvements, but outside of the boundaries of the District, may receive some benefit from the Improvements. These benefits include improved views, but do not include improved proximity or access, extension of outdoor areas, nor improved lighting. Since these adjacent properties have limited direct view and access, and only receive a small portion of the benefits, a 25% reduction factor is used. This benefit is conferred to properties outside the District's boundary. It contributes to the overall general benefit calculation and will not be funded by the Assessments.

The general benefit to property outside of the District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Total General Benefit to Properties Outside of the District = 2%

Assumptions:

43 parcels outside and adjacent to the District
526 parcels in the Assessment District

Calculation

General Benefit to Property outside the Improvement District=
 $(43/(43+526)) * 25\% = 2\%$

Benefit to Property within the Assessment District

The "indirect and derivative" benefit to property within the 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 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 District is the percentage of land area within the District that is publicly owned, open to the public, and used for regional purposes such as major roads, rail lines, hospitals, and other regional facilities because such properties, while physically within the District, are used for regional purposes and could provide indirect benefits to the public at large. In this case, essentially 0% of the land area is used for such regional purposes.

Total General Benefit to Properties Inside of the District = 0%

Benefit to the Public at Large

This Engineer’s Report uses this general benefit measure as the third component of the overall general benefit quantification. In the Beutz case, the Court opined those 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. Therefore, the general benefit to the public at large can be estimated by the proportionate amount of time that the District’s landscaped, cultural, wildlife and lighting facilities are used and enjoyed by individuals who are not residents, employees, customers, or property owners in the District.

The golf course attracts members of the public at large into the primarily residential District. Hence, the “Public at Large” within the District used to evaluate this component of general benefit is primarily made up of non-resident golfers.

Some of the Improvements are proximate to the Greenhorn Creek golf course and enjoyed in part by non-resident golfers. However, it should be noted, however, that there are wetlands, cultural areas, and wildlife areas distributed throughout the District, they are in close proximity accessible to all the parcels and contribute to improved views. Finally, the maintenance and improvements to the golf course clearly provide additional, offsetting special benefit to the District’s Improvements.

Based upon observations and records obtained from the golf course operator, use by persons who do not own property within the District are approximately 50% of the persons who use the golf course. Approximately 30,000 rounds of golf are played a year at the golf course.

30,000 rounds * 50% non-resident = 15,000 rounds by non-resident golfers

15,000 rounds/365 days per year = 41 golfers per day

41 non-resident golfers/1,000 approximate total population = 5%

In addition, the street lighting benefits both pedestrians and drivers who reside in the District area as well as those pedestrians and drivers from outside the District (i.e., those walking or driving through or into the District). Because the District involves residential subdivisions with no major arterial roads and few through roads, the vast majority of the walking and driving in the District at night is by those who reside in the area. City staff persons, as well as residents and golf course staff over the years have observed the drivers and pedestrians in the District area. Based on these observations, and experience with other similar projects, the Engineer has determined that approximately 5% of the drivers and pedestrians on the District streets with lighting reside outside the District.

5% General Benefit to non-resident night-time drivers

With 5% of golf course benefit by non-residents and 5% benefit from street lighting to non-residents, the total general benefit to the public at large is:

$$\text{Total General Benefit to Public at Large} = 5\% + 5\% = 10\%$$

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 15% (rounded up from 12%) of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit =

$$\begin{aligned} & 2\% \text{ (Outside the District)} \\ + & 0\% \text{ (Property within the District)} \\ + & 10\% \text{ (Public at Large)} \\ = & 12\% \text{ (Round up to 15\%)} \end{aligned}$$

Quantification of General Benefit Contribution from Other Sources

As a result, at least 15% of the District budget must come from sources other than the assessment. This contribution offsets any general benefits from the Assessment services. This general benefit contribution offset comes from several sources, including the Greenhorn Creek golf course, the City of Angels Camp, and the effective value of the original development. This general benefit contribution exceeds the 15% required general benefit.

General Benefit Contribution from Greenhorn Golf Course

The Greenhorn Creek Golf Course owns, maintains, rehabilitates, and improves the golf course that is proximate and directly adjacent to the Improvements areas maintained by the District, and is largely funded by course use fees and an annual fee from members. The maintenance of the golf course serves to contribute to the maintenance of the District Improvements in significant ways. For example, maintenance of the landscaping proximate to the District's improved areas provides for improved views, extension of improved areas, weed control, species control, rodent control, and other types of maintenance. The golf course's pathways provide improved access to the District Improvements. The golf course's drainage system manages water flow and helps maintain the improved areas. The golf course itself provides a boundary for the Improvements and retains them. The contribution from the Greenhorn Creek golf course towards general benefit from the services described in this section is conservatively estimated to be worth at least 10% of overall costs and benefits.

General Benefit Contribution from Original Development of the Improvements

The value of the construction of the Improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this "annuity" can be used to offset general benefit costs and is conservatively estimated to contribute at least 10%.

General Benefit contribution for non-assessment sources =

10 % (from golf course)
+ 10 % (from initial development)
= 25% (Total General Benefit contribution)

Therefore, the total required general benefit is conservatively quantified at 15% (calculated above) which is more than offset by the total non-assessment contribution towards general benefit of 20%.

Zones of Benefit

The boundaries of the District were carefully drawn to include the properties in the District and currently receive special benefit from the Improvements.

The SVTA vs. SCCOSA 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 benefitting 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 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 the narrowly drawn district is indeed consistent with the OSA decision.

Within the District, zones of benefit are not justified or needed because the Improvements are provided relatively evenly across the entire area and for all parcels. Parcels of similar type in the District receive similar benefits on a per parcel and land area basis. Therefore, zones of benefit are not justified.

Method of Assessment

As previously discussed, the Assessments will provide comprehensive Improvements that will clearly confer special benefits to properties in the 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 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 assigned an 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 Improvements provide direct and special benefit to properties in the District. The District is primarily residential single family development. As such, each single family 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.

Residential Properties

Certain residential properties in the Assessment Area that contain a single residential dwelling unit and are on a lot of less than or equal to one acre are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses, and town homes are included in this category of single family residential property. Properties with more than one detached single family residence on one acre or less are assigned 1.0 SFE per single family home.

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 City of Angels Camp encompassing the 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 of the District from the 2020 Census and dividing it by the total number of such households, finds that approximately 2.16 persons occupy each single family residence, whereas an average of 2.23 persons occupy each multi-family residence. The ratio of 2.16 people on average for a single family residence and 2.23 people per dwelling unit in a multi-family residence unit result in a population density equivalent of 1.03 for multi-family residences. 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 multi-family residence, this calculation results in an SFE factor of 0.37 per dwelling unit.

Table 10 – Residential Property Types

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Pop. Density Equivalent</i>	<i>SqFt Factor</i>	<i>Proposed Rate</i>
Single Family Residential	3,062	1,419	2.16	1.00	1.00	1.00
Multi-Family Residential (5+ Units)	138	62	2.23	1.03	0.36	0.37

Source: 2020 Census, City of Angels, and property dwelling size information from the Calaveras County Assessor data and other sources.

Commercial Properties

Commercial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits since employee density also provides a measure of the relative benefit to property. Since commercial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in the Service Area is 0.25 acres. Therefore, a commercial property with 0.25 acres receives one-half the relative benefit, or a 0.50 SFE factor.

The SFE values for various commercial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the “SANDAG Study”) because these findings were approved by the State Legislature which determined the SANDAG Study to be 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. As presented in Figure 1, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Table 11 – Commercial/Industrial Benefit Assessment Factors

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

1. Source: San Diego Association of Governments Traffic Generators Study, University of California, Davis and other studies and sources.

2. The SFE factors for commercial and industrial parcels indicated above are applied to each fourth acre of land area or portion thereof. Additional acres over five for commercial, office, shopping center and industrial parcels are calculated per acre or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Vacant/Undeveloped Properties

The Improvements will make the land in the District more desirable and useable. 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 City of Angels Camp found that approximately 15% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 15% of the benefits are related to the underlying land and 85% 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 0.15 per parcel.

Other Property Types

For certain properties, additional analysis and calculation of special benefit is required, as indicated below:

Golf Course Fairways and Greens

Golf course fairways and greens parcels do provide special benefit in the form of improved views and beautification to all parcels within the District – however, they also receive some special benefit from the Improvements as enjoyed by golfers on these parcels. The fairways and green parcels include:

<u>Parcel</u>	<u>Acres</u>
058-045-002-000	19.56
058-046-013-000	35.14
058-046-015-000	39.47
058-047-005-000	8.84
058-047-009-000	25.37
058-047-012-000*	28.55
058-060-006-000**	<u>1.74</u>
Total acreage =	158.67

*Note: mixed-use parcel – 2.5 sfe added for Caddy Shack Rental

**Note: entry way parcel with similar benefit to fairways and greens

The Engineer has conducted an analysis and determined that there are typically 21 golfers on the course at anytime.

The special benefit is calculated as such:

21 golfers/2.16 household residents = 9.72 Single Family Equivalents of special benefit

9.72 SFE's/158.67 acres = **0.0612 SFEs/ acre**

Fitness, Tennis, Basketball, Pool, etc.

Fitness and sport court parcels receive special benefit from the improvements similar to other parcels. The fitness and court sport parcels include:

<u>Parcel</u>	<u>Acres</u>
058-071-014-000	1.91
058-043-005-000	0.33
058-080-019-000	<u>1.36</u>
Total acreage =	3.60

The Engineer has conducted an analysis and determined that there are typically 5 users on these facilities at anytime.

The special benefit is calculated as such:

5 users/2.16 household residents = 2.314 SFEs of special benefit

2.314 SFE's/3.60 acres = **0.6430 SFEs/ acre**

Club house (Restaurant, Pro Shop, and Wedding Facilities)

The Club house parcel does provide special benefit similar to the other parcels. The club house parcel include:

<u>Parcel</u>	<u>Acres</u>
058-046-007-000	<u>2.86</u>
Total acreage =	2.86

The Engineer has conducted an analysis and determined that there are typically 7 golfers in Club house, 15 restaurant customers, 1 pro shop customers, and 2 special event guests anytime at anytime.

The special benefit is calculated as such:

The benefit to golfers + benefit to restaurant customers + benefit to pro shop customers + benefit to special event guests

(7 golfers + 18 non-golfers)/2.16 household residents = 11.5740 SFEs of special benefit

11.5740 SFE's/2.86 acres = **4.0468 SFEs/ acre**

Annual Cost Indexing

The maximum assessment rate within the Improvement District may increase in future years based on the annual increase, if any, in the Northern California (San Francisco-Oakland-Hayward) Consumer Price Index-All Urban Consumers (the "CPI") from December to December of each year.

Duration of Assessment

The Assessments, will be continued every year after their formation, so long as the public Improvements need to be maintained and improved, and the City requires funding from the Assessments for these Improvements in the District. As noted previously, the Assessment can continue to be levied annually after the City Council approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the City Council must hold an annual public hearing to continue the Assessment.

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 City of Angels Camp City Administrator or their 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 City Administrator or their designee will promptly review the appeal and any information provided by the property owner. If the City Administrator or their designee finds that the Assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the City Administrator or their designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the City Administrator or their designee shall be referred to the Angels Camp City Council, and the decision of the City Council shall be final.

Assessment Funds Must Be Expended within the District

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

Oversight, Annual Review, and Accountability

The Assessment proceeds and expenditures will also be reviewed and overseen by the City Council. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and Improvements will be reviewed at a noticed public hearing by the Council and public.

In general, the public review and accountability process is as follows: The Assessments will not automatically continue and will require specific actions, reports, and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Council must preliminarily approve at a public meeting a budget and costs for the upcoming Fiscal Year's Improvements, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their Assessments. At this meeting, the Council will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next Fiscal Year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Council prior to the Council's decision on ordering the Improvements and the Assessments for the next Fiscal Year.

Citizens' Oversight Committee

The Greenhorn Creek Landscape and Lighting Assessment District No. 2 Oversight Committee (the "Committee") was established for the Assessment District. The purpose of the Committee is to represent property owners within the Greenhorn Creek Landscape and Lighting District No. 2. in matters associated with the oversight and management of District finances and affairs in conjunction with the annual Engineer's Report. Committee membership is limited to property owners within the District and membership is limited to between seven (7) and eleven (11) members. Regular meetings of the Committee shall be held at least quarterly with an Annual Meeting in January.

Assessment

WHEREAS, the City Council of the City of Angels Camp, County of Calaveras, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), adopted its Resolution Initiating Proceedings For the Formation of the Landscaping and Lighting Assessment District;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting a description of the Improvements, an estimate of the costs of the Improvements, a diagram for the Assessment District 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 the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Angels Camp, hereby make 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 of the costs of the Improvements and related incidental expense to be paid by the District for the fiscal year 2026-27 as follows:

Table 12 – Budget Summary

Landscaping & Water	202,183
Hardscape	12,000
PCR	7,000
Wildlife Corridor Expenses	19,000
Wetlands Maintenance	6,000
Management, Legal, & Insurance	13,500
Reserves	32,327
Net Amount to Assessments	<u>\$ 292,010</u>

As required by the Act, the Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the District. The distinctive number of each parcel or lot of land in the City of Angels Landscaping and Lighting District No. 2 – Greenhorn Creek 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 related incidental expenses, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"). Based on the preceding annual adjustments, the maximum assessment rate for Fiscal Year 2025-26 per Single Family Equivalent unit (SFE) was \$716.22. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has been increased by 3.04%, from \$716.22 to \$737.98 per SFE. The estimate of cost and budget in this Engineer's Report proposes assessments for Fiscal Year 2026-27 at the rate of \$545.00 per SFE unit, which is below the maximum authorized rate.

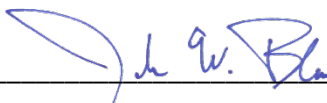
The assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

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

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

Dated: May 21, 2026





 Engineer of Work

By John W. Bliss, License No. C052091

Assessment Diagram

The District Boundary and the parcels to be assessed in Landscaping and Lighting District No. 2 – Greenhorn Creek are displayed on the Assessment Diagram, which is on file with the City Clerk of the City of Angels Camp. The following Assessment Diagram is for general location only and is not to be considered the official boundary map. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Assessor of the County of Calaveras 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 CITY CLERK OF THE CITY OF ANGELS, COUNTY OF CALAVERAS, CALIFORNIA, THIS _____ DAY OF _____, 2025.

CITY CLERK

RECORDED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ANGELS COUNTY OF CALAVERAS, CALIFORNIA, THIS _____ DAY OF _____, 2025.

CITY CLERK

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE CITY COUNCIL OF THE CITY OF ANGELS ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 2025 FOR FISCAL YEAR 2025-26, 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 CALAVERAS ON THE _____ DAY OF _____, 2025. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CITY CLERK

FILED THIS _____ DAY OF _____, 2025, AT THE HOUR OF _____ O'CLOCK _____ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF CALAVERAS STATE OF CALIFORNIA, AT THE REQUEST OF THE CITY OF ANGELS CITY COUNCIL.

COUNTY AUDITOR, COUNTY OF CALAVERAS

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



CITY OF ANGELS CAMP LANDSCAPING AND LIGHTING DISTRICT NO. 2 - GREENHORN CREEK ASSESSMENT DIAGRAM

SCIConsultingGroup

Assessment Roll, FY 2026-27

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) is below.

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.

Asset Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number
058037001000	\$545	058049006000	\$545	058062018000	\$81.75	058076008000	\$545	058083011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037002000	\$545	058049007000	\$545	058062019000	\$545	058076009000	\$545	058083012000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037003000	\$545	058049008000	\$545	058062023000	\$81.75	058076010000	\$545	058083013000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037008000	\$545	058049009000	\$545	058062025000	\$545	058076011000	\$545	058083014000	\$81.75	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037010000	\$545	058049010000	\$545	058062026000	\$545	058076012000	\$545	058083015000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037011000	\$545	058049011000	\$545	058062030000	\$545	058076013000	\$545	058083016000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037011000	\$81.75	058049014000	1090	058063001000	\$545	058076014000	\$545	058083017000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037012000	\$545	058049015000	\$545	058063002000	\$545	058076015000	\$545	058083018000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037013000	\$81.75	058050001000	\$81.75	058063003000	\$545	058076016000	\$81.75	058083019000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058037014000	\$545	058050002000	\$545	058063004000	\$545	058076017000	\$545	058083020000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038001000	\$545	058050003000	\$545	058063005000	\$81.75	058076018000	\$81.75	058083021000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038002000	\$545	058050004000	\$545	058063006000	\$81.75	058076019000	\$81.75	058083022000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038003000	\$545	058050007000	\$545	058063007000	\$545	058076020000	\$81.75	058083023000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038004000	\$545	058050008000	\$545	058063008000	\$545	058076021000	\$545	058083024000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038005000	\$545	058051001000	\$545	058063009000	\$545	058076024000	\$545	058083025000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038006000	\$545	058051002000	\$545	058063010000	\$545	058076025000	\$81.75	058083026000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038007000	\$545	058051003000	\$81.75	058063011000	\$81.75	058076026000	\$81.75	058083027000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038008000	\$545	058051004000	\$545	058063012000	\$545	058076027000	\$545	058083028000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038009000	\$545	058051005000	\$545	058063013000	\$545	058076028000	\$545	058083029000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038010000	\$545	058051006000	\$545	058063014000	\$545	058077001000	\$81.75	058086001000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038011000	\$545	058051007000	\$545	058063015000	\$545	058077004000	\$545	058086002000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038014000	\$545	058052001000	\$545	058063016000	\$545	058077005000	\$545	058086003000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038015000	\$545	058052002000	\$81.75	058063017000	\$545	058077006000	\$81.75	058086004000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038016000	\$545	058052003000	\$81.75	058063018000	\$545	058077007000	\$81.75	058086005000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038020000	\$545	058052006000	\$545	058063019000	\$545	058077008000	\$81.75	058086006000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038022000	\$545	058052007000	\$81.75	058063020000	\$545	058077009000	\$81.75	058086007000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038030000	\$545	058052005000	\$545	058063022000	\$545	058077010000	\$81.75	058086008000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038030400	\$545	058052006000	\$545	058063021000	\$81.75	058077010000	\$81.75	058086009000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038030000	\$545	058052006000	\$545	058063022000	\$545	058077011000	\$545	058086010000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038030900	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	058086011000	\$545	05800	\$545	05800	\$545	05800	\$545	05800	\$545	05800
058038031000	\$545	058052008000	\$545	058063023000	\$81.75	058077012000	\$545	0										