

Folsom City Council Staff Report

MEETING DATE:	10/11/2022
AGENDA SECTION:	Public Hearing
SUBJECT:	Resolution No. 10924 - A Resolution Reducing the Annual Assessment in the Final Engineer's Report For Fiscal Year 2022-23 For Blue Ravine Oaks No. 2 Landscaping And Lighting District
FROM:	Parks and Recreation Department

RECOMMENDATION / CITY COUNCIL ACTION

Staff recommends the City Council adopt Resolution No. 10924 - A Resolution Reducing the Annual Assessment in the Final Engineer's Report For Fiscal Year 2022-23 For Blue Ravine Oaks No. 2 Landscaping And Lighting District.

BACKGROUND / ISSUE

On July 12, 2022, the City Council adopted Resolution No. 10887 - A Resolution Approving the Final Engineer's Report, Confirming the Diagrams and Assessments, and Ordering the Continued Levying of Assessments for Maintenance and Serving of Improvements within the City of Folsom for the following Landscaping and Lighting Districts for Fiscal Year 2022-2023 American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prairie Oaks Ranch No. 2, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs. The Engineer's Report for the City of Folsom Landscaping and Lighting (L&L) Districts addresses the annual assessment for each of the City's 30 existing Landscaping and Lighting Districts.

On September 15, 2022, staff was notified of a possible incorrect rate of assessment for the Blue Ravine Oaks No. 2 Landscaping and Lighting District. Upon our investigation we found that the

resolution that formed this district (RESOLUTION NO. 8874 PASSED AND APPROVED JULY 18, 2011) had a reduction built into its formation that was to take effect in the 11th year of assessment which is FY 22-23. Upon learning the existence of this provision staff immediately contacted our assessment engineering consultant, SCI Consulting, and the Sacramento County Assessor's Office to give notice of the error and confirm they were in agreement that the assessment should indeed be reduced for fiscal year 22-23. All parties agreed that the assessment needed to be reduced and staff subsequently started the process both internally and with the county to have the levy corrected. All necessary corrections at the county and City level have been made with this revised Final Engineer's Report being the last corrective measure needing completion. Furthermore, impacted residents will be receiving a letter from both SCI and the county explaining the reduction and clarifying their tax bill.

POLICY / RULE

Pursuant to Streets and Highways Code Section 22586, an annual Engineer's Report shall be filed with the City Clerk. The City Council is also required to adopt a resolution confirming the diagram and assessment pursuant to Section 22631 of the Streets and Highway Code.

ANALYSIS

The Final Engineer's Report approved by Resolution No. 10887 described the maintenance and servicing to be performed in the City's 30 Landscaping and Lighting Districts for Fiscal Year 2022-2023. The establishment of annual assessments for each of the L&L Districts requires a resolution confirming the diagram and assessment. The Engineer's Report is in compliance with the Landscaping and Lighting Act of 1972; including but not limited to Sections 22565 et seq (preparing a report that complies with the article); and Sections 22660 and 22662 (regarding annual installments procedures/process).

The only revision being made to the approved engineer's report is that of the amount being assessed for Blue Ravine Oaks No. 2. All other aspects of the approved Engineer's Report remain the same. Any reference to the incorrect amount has been updated in the attached revised Engineer's Report. The revision is discussed below.

Assessment to Properties

Assessments to properties within the Blue Ravine Oaks No. 2 Landscaping and Lighting District will be reduced for FY 2022-23 from \$213.26 to \$104.55 for a reduction of \$108.71 per single family unit (see table below).

Comparison to Last Year

The Blue Ravine Oaks No. 2 Landscaping and Lighting District budget for this upcoming year will continue focusing on improvements and restorations within the district, specifically tree removals and replacements in the interior landscape beds as well as along the frontage of Riley Street.

FINANCIAL IMPACT

Each Landscaping and Lighting District levies and collects funds to cover operating and maintenance costs. There is no fiscal impact to the City of Folsom General Fund.

District	Previously Approved Annual Assessment	Corrected Annual Assessment
Blue Ravine Oaks No. 2	\$213.26	\$104.55

ENVIRONMENTAL REVIEW

N/A (This does not apply as there is no environmental review aspect to the engineer's report.)

ATTACHMENTS

1. Resolution No. 10924 A Resolution Reducing the Annual Assessment in the Final Engineer's Report For Fiscal Year 2022-23 For Blue Ravine Oaks No. 2 Landscaping And Lighting District
2. Final Engineer's Report – City of Folsom Final Engineers Report for Blue Ravine Oaks No.2 Landscaping and Lighting Assessment District
3. Letters to Residents – Letters from both SCI Consulting and Sacramento County Assessor's Office to residents within the Blue Ravine Oaks No. 2 L&L District

Submitted,

Lorraine Poggione, Parks & Recreation Director

ATTACHMENT 1

Resolution No. 10924

RESOLUTION NO. 10924

A RESOLUTION REDUCING THE ANNUAL ASSESSMENT IN THE FINAL ENGINEER'S REPORT FOR FISCAL YEAR 2022-23 FOR BLUE RAVINE OAKS NO. 2 LANDSCAPING AND LIGHTING DISTRICT

WHEREAS, On July 12, 2022, the City Council adopted Resolution No. 10887 – A Resolution Approving the Final Engineer's Report, Confirming the Diagrams and Assessments, and Ordering the Continued Levying of Assessments for Maintenance and Servicing of Improvements within the City of Folsom for the following Landscaping and Lighting Districts for Fiscal Year 2022-2023 and Setting Public Hearing for American River Canyon North, American River Canyon North No. 2, American River Canyon North No. 3, Blue Ravine Oaks, Blue Ravine Oaks No. 2, Briggs Ranch, Broadstone, Broadstone No. 4, Broadstone Unit No. 3, Cobble Ridge, Cobble Hills Ridge II/Reflections II, Folsom Heights, Folsom Heights No. 2, Hannaford Cross, Lake Natoma Shores, Los Cerros, Natoma Station, Natoma Valley, Prairie Oaks Ranch, Prairie Oaks Ranch No. 2, Prospect Ridge, Sierra Estates, Silverbrook, Steeplechase, The Residences at American River Canyon, The Residences at American River Canyon II, Willow Creek Estates East, Willow Creek Estates East No. 2, Willow Creek Estates South, and Willow Springs; and

WHEREAS, a reduction to the assessment for the Blue Ravine Oaks No.2 is needed pursuant to Resolution No. 8874, the original resolution of formation for the district; and

WHEREAS, October 11, 2022, at 6:30 p.m. is the day and time set for hearing objections to the levying of said assessments as identified in Exhibit A attached to this resolution; and

WHEREAS, the Final Engineer's Report for Blue Ravine Oaks No. 2 Landscaping and Lighting District has been made, filed with the City Clerk and considered by the City Council and is deemed sufficient and approved. The Final Engineer's Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to this resolution, Section 22500, *et. seq.*, of the California Streets and Highways Code and Article XIID of the California Constitution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOLSOM DOES HEREBY RESOLVE AS FOLLOWS:

The City Council finds that the Final Engineer's Report for the Blue Ravine Oaks No. 2 Landscaping and Lighting Districts is in full compliance with the Landscaping and Lighting Act of 1972 and, based on said Report, adopts and approves the following actions:

1. Approve as submitted, the Final Engineer's Report filed with this City Clerk for the City of Folsom Blue Ravine Oaks No. 2 Landscaping and Lighting District for Fiscal Year 2022-2023.

2. Confirm and approve the diagrams and assessments as set forth in the City of Folsom Blue Ravine Oaks No. 2 Landscaping and Lighting District Final Engineer's Report for Fiscal Year 2022-2023.
3. Continue to order the levy of assessments as set forth in the City of Folsom Blue Raine Oaks No. 2 Landscaping and Lighting District Final Engineer's Report for Fiscal Year 2022-2023.
4. Order the maintenance and servicing of improvements as set forth in the City of Folsom Blue Ravine Oaks No. 2 Landscaping and Lighting District Final Engineer's Report for Fiscal Year 2022-2023.
5. Declare that the assessments set forth in the Final Engineer's Report now constitute liens upon the lots or parcels of land described in said report.
6. Request that the Auditor of Sacramento County enter on the Sacramento County Assessment Roll the assessment for each lot or parcel of land in the amount indicated in the Final Engineer's Report.

PASSED AND ADOPTED this 11th day of October 2022 by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Kerri M. Howell, MAYOR

ATTEST:

Christa Freemantle, CITY CLERK

Exhibit A
OF RESOLUTION No. 10924
CITY OF FOLSOM
BLUE RAVINE OAKS NO. 2 LANDSCAPING AND
LIGHTING DISTRICT FISCAL YEAR 2022-2023

District	Annual Assessment Per Unit For First 10 Years	Decrease in Assessment starting FY 2022-23	Annual Net Assessment
Blue Ravine Oaks No. 2	\$213.26	108.71	104.55

ATTACHMENT 2

Final Engineer's Report

FY 2022-23

ENGINEER'S REPORT

City of Folsom

Blue Ravine Oaks No. 2

Landscaping and Lighting Assessment District

September 2022

Final Report

Engineer of Work:



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Fairfield, California 94534
707.430.4300
www.sci-cg.com

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City of Folsom

City Council

Kerri Howell, Mayor

Rosario Rodriguez, Vice Mayor

Sarah Aquino, Member

YK Chalamcherla, Member

Mike Koslowski, Member

City Manager

Elaine Andersen, City Manager

City Attorney

Steve Wang, City Attorney

Folsom Parks & Recreation Director

Lorraine Poggione

Municipal Landscape Services Manager

Zachary Perras

Engineer of Work

SCI Consulting Group

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Introduction

Overview

The Blue Ravine Oaks No. 2 Landscaping and Lighting District (the "District") assessments were established in 2011 with an understanding that for the first ten years, the assessment would address immediate short-term repairs required to remove and replace sidewalks, curbs, gutters, and trees that have been badly damaged by overgrown trees and root systems. During this time frame, an escalator was built into it to allow for cost-of-living increases as needed. The proposed and approved rate was \$168.35 per single family equivalent which was made up of \$91.62 for the capital improvements and \$76.73 for the deferred maintenance. On the eleventh year, the rate would be adjusted to cover the costs for on-going maintenance and deferred maintenance as well as provide an incremental increase as needed to adequately maintain the improvements into the future that are within the existing Blue Ravine Oaks District. The rate was approved at \$76.73 including any inflation escalator incurred in the last 10 years.

This report was prepared to establish the budget for the improvements that would be funded by the proposed 2022-23 assessments and to define the benefits received from the improvements by property within the District and the method of assessment apportionment to lots and parcels. This report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII D of the California Constitution (the "Article").

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 October 11, 2022. At this hearing, the Council would consider approval of a resolution confirming the assessments for fiscal year 2022-23. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2022-23.

Included is a separate but integral tool: the Blue Ravine Oaks No. 2 Landscaping and Lighting District Improvement Plan ("Improvement Plan"). It is a separate planning document that identifies the type of upcoming improvement (e.g. re-landscaping a corridor or painting a wall); the estimated cost; any installments required for short-term (less than five years) and/or long term (not greater than 30 years) improvements, and the approximate schedule for completion of the improvement. The City intends to continually update and revise the Improvement Plan throughout each year to reflect the current status of improvement projects, budget updates and/or changes in priorities.

The concept of the Improvement Plan arose from the City's commitment to comply with the requirements of the Act as well as produce a valuable instrument that enables the City to schedule, prioritize, and plan for needed maintenance and servicing improvements in the district. It also serves as a user-friendly means for members of the public to review and understand the use of the assessment revenues generated from each district.

Legal Analysis

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218 which was approved by California voters in 1996. 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 each district

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIC and XIID of the California Constitution based on the following factors:

1. The District is narrowly drawn to only include the specially benefiting parcels, and the assessment revenue derived from real property in each District is expended only on specifically identified improvements and/or maintenance and servicing of those improvements in that District that confer special benefits to property in that District.
2. The use of unique and narrowly drawn District ensures that the 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 direct and special benefit to the property in that District.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in the District provide a direct advantage to properties in that District, and the benefits conferred on such property in each District are more extensive and direct than a general increase in property values.
4. The assessments paid in each District are proportional to the special benefit that each parcel within that District receives from such improvements and the maintenance thereof because:

- a. The specific improvements and maintenance and utility costs thereof in each District and their respective costs are specified in this Engineer's Report; and
- b. Such improvement and maintenance costs in each District are allocated among different types of property located within each District, and equally among those properties which have similar characteristics and receive similar special benefits.

Therefore, given the factors highlighted above, this Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIC & XIID of the California Constitution.

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th District Court of Appeal upheld a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, 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 on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefit associated with improvements and services were not explicitly calculated and quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

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

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in each of the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Beutz, Dahms and Greater Golden Hill* because the Improvements will directly benefit property in each of 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.

Impact of Recent Proposition 218 Decisions

This Engineer's Report is consistent with the *SVTA vs. SCCOSA, Dahms, Bonander – Beutz* and *Greater Golden Hill* decisions and with the requirements of Article XIII C and XIII D of the California Constitution based on the following factors:

1. The assessment revenue derived from real property in each assessment District within the City of Folsom is extended only on specific landscaping and other improvements and/or maintenance and servicing of those improvements in that assessment district
2. The use of various assessment districts ensures that the landscaping and other 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 assessment district.

3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each assessment district benefits the properties in that assessment district in a manner different in kind from the benefit that other parcels of real property in the City of Folsom derive from such improvements, and the benefits conferred on such property in each assessment district are more extensive and direct than a general increase in property values.
4. The assessments paid in each assessment district are proportional to the special benefit that each parcel within that assessment district receives from such improvements and the maintenance thereof because:
 - a. The specific landscaping and other improvements and maintenance and utility costs thereof in each assessment district and the costs thereof are specified in this Engineer's Report; and
 - b. Such improvement and maintenance costs in each assessment district are allocated among different types of property located within each assessment district, 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.

Plans & Specification

The work and improvements proposed to be undertaken by the Blue Ravine Oaks No. 2 Landscaping and Lighting District and the cost thereof paid from the continuation of the annual assessment provide special benefit to parcels within the district defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Within the district, the existing and proposed improvements are generally described as the installation, maintenance and servicing of turf, ground cover, shrubs and trees, irrigation systems, drainage systems, street lighting, fencing, soundwalls, sidewalks, monuments, statuary, fountains, water quality ponds, park facilities, open space, bike trails, walkways, drainage swales and other ornamental structures and facilities, entry signage, street pavers, art work, and monuments and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the City of Folsom. Any plans and specifications for these improvements have been filed with the City of Folsom and are incorporated herein by reference.

"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- (a) Repair, removal, or replacement of all or any part of any improvement.*
- (b) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.*
- (c) The removal of trimmings, rubbish, debris, and other solid waste.*
- (d) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.*

"Service" or "servicing" means the furnishing of:

- (a) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.*
- (b) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.*

The assessment proceeds from the District will be exclusively used for Improvements within that District plus Incidental expenses. Reference is made to the Estimate of Cost and Budget, Appendix A and to the additional plans and specifications, including specific expenditure and improvement plans by District, which are on file with the City.

Estimate of Cost and Budget

Description of Improvements

Blue Ravine Oaks No. 2

- Maintenance of lawns and trees within landscape medians and corridors.
- Purchase of irrigation water from City of Folsom.
- Maintenance of irrigation system, plantings, sidewalks, fences, walls and streetlights.
- Purchase of electric power.
- Maintenance of street lighting fixtures.

Planned Improvement Projects for 2022-23:

- Tree removal/replacement.

Future Improvement Projects:

- Riley Street Fence Replacement.
- Tree removal/replacement.
- Signage replacement.

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the Improvements throughout the District, and the methodology used to apportion the total assessment to properties within the Blue Ravine Oaks No. 2 Landscaping and Lighting District.

The Blue Ravine Oaks No. 2 Landscaping and Lighting District consist of all Assessor Parcels within the boundaries of the District defined as defined by Assessment Diagram included within this report and the Assessor Parcel Numbers listed within the included Levy roll. The parcels include all privately or publicly owned parcels within said boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Blue Ravine Oaks No. 2 Landscaping and Lighting District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

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

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

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and the assessment must not exceed the reasonable cost of the proportional benefit upon the assessed parcel:

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

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These categories of special benefit are supported by various California legislation and supporting studies which describe the types of special benefit received by property from Improvements such as the proposed Blue Ravine Oaks No. 2 Landscaping and Lighting District. These types of special benefit are summarized as follows:

- Proximity to improved landscaped areas within the District.
- Access to improved landscaped areas within the District.
- Improved Views within the District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
- Creation of individual lots for residential use that, in absence of the District and the services provided by the District, would not have been created.

In this regard, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties 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 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.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved landscaped areas within the District

Only the specific properties within close proximity to the Improvements are included in the District. Therefore, properties in the District enjoy 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 landscaping 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 and access enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

Access to improved landscaped areas within the District

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

Improved views within the District

The District, by maintaining these landscaped areas, provides improved views to properties in each District. The properties in a District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in a District.

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

In large part because it is generally cost prohibitive to provide large open land areas in development projects, the residential and other benefiting properties in the District do not have large outdoor areas and green spaces. The landscaped areas within the District provide additional outdoor areas that serve as an effective extension of the land area for properties that are in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area, which confers a direct advantage and special benefit to properties in close proximity to the Improvements.

Creation of individual lots for residential and commercial use that, in absence of the assessments, would not have been created

Typically, the original owner/developer of the property within the District can petition the City to establish the assessment district. 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. In absence of the assessments, the lots within the District would probably not have been subdivided and created. These lots, and the improvements they support, are a special benefit to the property owners.

General versus Special Benefit

The assessments from the Blue Ravine Oaks No. 2 Landscaping and Lighting District are used to fund improvements and increased levels of maintenance to the grounds adjoining the properties in the District. In absence of this District, such Improvements would not be provided and the properties would not have been subdivided and improved to the same extent. The District was specifically proposed for formation to provide additional and improved improvements, and services in the District. In absence of the assessments, these public resources could not be created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the District over and above the general benefits conferred by the general facilities of the City.

Although these Improvements may be available to the general public at large because the District are accessible by members of the public, the Improvements within the District was 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.

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including City of Folsom, the County of Sacramento and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g. curbs, gutters, streets, drainage systems, and other infrastructure maintenance items such as pond clean outs and street sweeping, etc.) This funding from other sources more than compensates for general benefits, if any, received by the properties within the district.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district over and above the services already provided by the City within the boundaries of the assessment district. It is also important to note that certain services funded by the assessments in Pomona are similar to the services funded by the Assessments described in this Engineer’s Report and the Court found these services to be 100% special benefit. Similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District to benefit properties within the assessment district and not to the public at large, and these properties enjoy close proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

Step 1: Calculation of the General Benefit

The general benefits from this assessment may be quantified as illustrated in the following table.

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Creation of parcels	90	0%	0
Improved views	5	10%	0.5
Improved nighttime visibility and safety from streetlights	5	20%	1
	100		1.5
Total Calculated General Benefit =			1.5%

As a result, the City of Folsom will contribute at least 1.5% of the total budget from sources other than the assessment. The contribution offsets any general benefits from the Assessment Services.

Step 2: Calculation of Current General Benefit Contribution from City

The general benefit contribution is satisfied from the sum of the following components:

The City of Folsom owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment District improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the City of Folsom toward general benefit from the maintenance, rehabilitation and replacement of the curb gutter is conservatively estimated to be 1%.

The City of Folsom owns and maintains storm drainage systems along the border of the Assessment District improvements. This system serves to prevent flooding and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. The contribution from the City of Folsom towards general benefit from the maintenance, and operation of the local storm drainage systems are conservatively estimated to be 1%.

The City of Folsom owns and maintains local public streets along the border of the Assessment District improvements. These public streets proved access to the improvements for its enjoyment as well as efficient maintenance. The contribution from the City of Folsom towards general benefit from the maintenance of local public streets is conservatively estimated to contribute 1%.

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

Therefore, the total General Benefit that is conservatively quantified at 1.5% is more than offset by the total non-assessment contribution towards general benefit of 28%.

Method of Assessment

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

Each assessable parcel in the Assessment District receives a special and direct benefit from the Improvements in the Assessment District. Since the Assessment District is comprised of residential single family improved properties and all properties have good proximity to the improvements, all assessable parcels within the Assessment District are estimated to benefit equally from the Improvements associated with the Assessment District, and the costs associated with the Improvements are apportioned equally to all parcels on the basis of current or proposed dwelling units. Each parcel is assigned SFE units relative to the number of current or proposed dwelling units on the parcel.

SINGLE FAMILY RESIDENTIAL PROPERTIES

Single Family Residential properties will each be assigned 1 benefit unit, called a single-family equivalent (SFE).

OTHER PROPERTIES

All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Assessment

WHEREAS, the City of Folsom, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), initiated the preparation of an Engineer’s Report for the Blue Ravine Oaks No. 2 Landscaping and Lighting District;

WHEREAS, the City of Folsom directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the District and an assessment of the estimated costs of the improvements upon all assessable parcels within the District, to which the description of said proposed improvements therein contained;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the City Council of said City of Folsom, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the District.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Blue Ravine Oaks No. 2 Landscaping and Lighting District for the fiscal year 2022-23 is generally as follows:

Summary Cost Estimates	
Improvement Costs	\$53,380.06
Incidental Costs	\$5,917.35
Other Costs	\$0.00
Total Improvement Costs	\$59,297.41

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Blue Ravine Oaks No. 2 Landscaping and Lighting District. The distinctive number of each parcel or lot of land in the said Blue Ravine Oaks No. 2 Landscaping and Lighting District is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Blue Ravine Oaks No. 2 Landscaping and Lighting 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 hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the City of Blue Ravine Oaks No. 2 Landscaping and Lighting District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

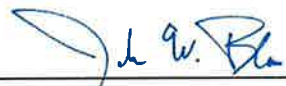
The Blue Ravine No. 2 Landscaping and Lighting District is subject to a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of the maximum annual increase shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%.

The proposed assessments for 2022-23 the Blue Ravine Oaks No. 2 Landscaping and Lighting District will be assessed at the maximum authorized rate for fiscal year 2022-23 at the rate of \$104.55.

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 Sacramento for the fiscal year 2022-23. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2022-23 for each parcel or lot of land within the said Blue Ravine Oaks No. 2 Landscaping and Lighting District.

Dated: September 22, 2022

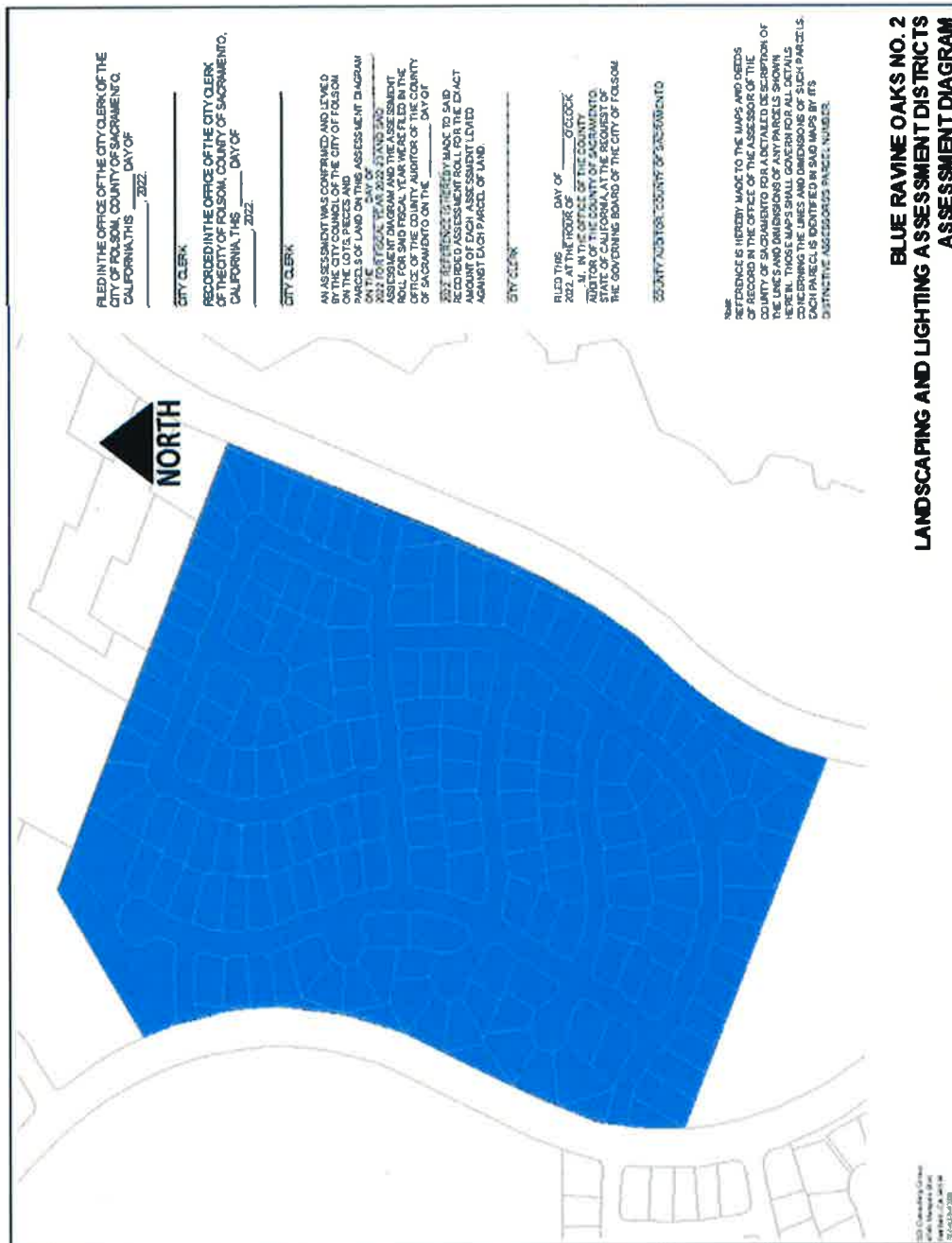


Engineer of Work
John W. Bliss, License No. C52091



Assessment Diagram

The boundary of the Blue Ravine Oaks No. 2 Landscaping and Lighting District is displayed on the following Assessment Diagram. The specific lines and dimensions of each lot or parcel are on file at the City.



Appendix A – Blue Ravine Oaks No. 2 Budget

Category Descriptions

Fund Balance Calculation:

This calculation determines funds available in a district. This calculation includes the included funds remaining after being allocated to the estimated reserve.

Estimated Reserves

Estimated Reserve to finance approximately 6 months of the following year: This is approximately 45% of the operating and incidental costs of a Landscaping and Lighting District to fund the operations until collected revenue is received from the County.

Short-Term Installments

Funds listed here are monies collected in prior years and set aside for future proposed improvements projected to be completed within the next five years.

Long-Term Installments

Funds listed here are monies collected in prior years and set aside for future proposed improvements projected to be completed within five to thirty years.

Improvement Costs

General Maintenance Costs

- Scheduled: monthly landscape maintenance and service
- Unscheduled: unscheduled but potential costs for repairs (i.e. broken sprinklers and irrigation systems), replacements (i.e. remove and replace dead tree or irrigation controller), and other services (i.e. repair fence post or treat for a specific pest) not included in monthly maintenance and service costs
- Streetlights: repair and replace bulbs and ballasts in streetlights

Service Costs

- Electrical: electric costs for streetlight maintenance and power to irrigation controllers
- Water: water costs to irrigate landscaping

Current Year Improvement Projects

Funded improvements planned to occur in the upcoming fiscal year

Incidental Costs

- Professional Services: consultant cost for Engineer's Report and Improvement Plan
- Contract Services: other contracts or professional services such as backflow testing (yearly tests), vector control, graffiti removal, and streetlight pole replacement
- Publications/Mailings/Communications: yearly notices in public hearings, mailings to Advisory Committee Members, and telephone expenses
- Staff: Landscaping and Lighting District Manager and/or inspector, clerical support, and/or other city staff.
- Overhead: General overhead (Landscaping and Lighting District's share of general overhead categories such as City Clerk, City Attorney, City Manager, etc.) and Department overhead (Landscaping and Lighting District's share of department overhead categories such as City Attorney, City Clerk and Finance Dept. Costs).
- County Auditor Fee: Per Parcel Fee charged by County to put levy on tax bills

Total Improvement Costs

This is the total of all improvement costs budgeted for the upcoming year. This cost includes current improvements that are funded by fund balance monies. Fund balance monies are monies that have been collected in prior years in anticipation of being used for specific improvements and/or intended for replacement or improvement of capital items within a district.

Assessment to Property (Current)

This calculation takes the number of single-family equivalent benefit units and multiplies it by the amount that each property within a district will be assessed for the upcoming year. This is the total assessment amount that will be generated by the properties within the District.

District Balance

The purpose of this calculation is to describe all costs expected to occur in the upcoming year, any installments being collected as part of the upcoming year's assessment and contributions from other sources. The outcome of the calculation is the total assessment for the district. A surplus would be applied and/or credited to the upcoming year's assessment. If there are insufficient funds in the fund balance to cover the 6-month reserve, or the current and/or proposed improvements, then a deficit would exist. A deficit generally indicates that an increase in assessment may be necessary (requiring voter approval with a simple majority), however there may be a one-time reason for the deficit and an increase may not be necessary. Deficit situations are reviewed and analyzed on a case-by-case basis.

Net Assessment Calculation

This calculation determines the net assessment after the surplus or deficit is factored into the calculation. If a deficit exists, the net assessment will indicate that the assessment for the district might be too low. If a surplus exists, the net assessment will indicate that the assessment for the district might be too high. Any increased adjustments require voter approval (simple majority).

Allocated Net Assessment to Property

This calculation takes the net assessment for the district that was calculated above (i.e. factoring in a surplus or deficit) and divides it by the number of single-family equivalent benefit units. The outcome of the calculation is the total allocated net assessment per single-family equivalent benefit unit. This calculation is generally the same as the allocated assessment however if there is a deficit it will indicate the revised amount that would be required to eliminate the deficit. Conversely if there is a surplus the calculation would show the amount that the assessment could be reduced by and still cover the anticipated costs for current and future years.

Comparison of Net Assessment and Assessment

Shows a comparison of the net assessment and the current assessment and indicates a per parcel deficit or surplus.

City of Folsom Blue Ravine Oaks No. 2 Landscaping and Lighting District Fund 278 2022-23		Total Budget
Fund Balance Calculation		
Starting Fund Balance (as of April 2022)	\$180,675.00	
Estimated Reserve to finance approx. first 6 months of 22-23	(\$7,703.76)	
Available Funds		\$172,971.24
Improvement Costs		
General Maintenance Costs		
1. Scheduled	\$22,080.06	
2. Unscheduled	\$15,000.00	
3. Streetlights	\$0.00	
4. Irrigation	\$1,300.00	
Service Costs		
5. Electrical	\$0.00	
6. Water	\$0.00	
Current Year Improvement Projects		
7. Drip conversion/Fence replacement	\$15,000.00	
Subtotal	<i>Subtotal of Item 8</i>	\$53,380.06
Incidental Costs		
8. Professional Services (Engineer's Report and IP)	\$750.00	
9. Contract Services (all other contracts and services)	\$0.00	
10. Publications/Mailings/Communications	\$0.00	
11. Staff	\$4,080.00	
12. Overhead	\$990.00	
13. County Auditor Fee	\$97.35	
Subtotal		\$5,917.35
Total Improvement Costs		\$59,297.41
Assessment to Property (Current)		
Assessment per Single Family Equivalent	\$104.55	
Single Family Equivalent Benefit Units	165	
Total Assessment		\$17,250.75
Installment Costs (see Installment Plan and Summary next page)		
Short-Term Installment Plan (previously collected)	\$6,000.00	
Long-Term Installment Plan (previously collected)	\$33,600.00	
Short-Term Installment Plan (collected this year)	\$1,000.00	
Long-Term Installment Plan (collected this year)	\$4,200.00	
Total Installment Costs		\$44,800.00
District Balance		
Total Assessment	\$17,250.75	
Total Improvement Costs	(\$59,297.41)	
Subtotal	(\$42,046.66)	
Total Available Funds	\$172,971.24	
Total Funds	\$130,924.58	
Total Installment Cost	(\$44,800.00)	
Contributions from other sources	\$0.00	
Net Balance	\$86,124.58	
District Balance (surplus is +; deficit is -)		\$86,124.58
Net Assessment Calculation		
Assessment	\$17,250.75	
Surplus or Deficit (surplus is subtracted; deficit is added)	(\$86,124.58)	
Net Assessment		(\$68,873.83)
Allocated Net Assessment to Property		
Net Assessment	(\$68,873.83)	
Single Family Equivalent Benefit Units	165	
Allocated Net Assessment to Property		(\$417.42)
Comparison of Net Assessment and Assessment		
Allocated Net Assessment to Property	\$417.42	
Assessment to Property	\$104.55	
Per Parcel Surplus (+) or Deficit (-)		\$521.97

Blue Ravine Oaks No. 2 - Installment Summary

District:	Blue Ravine Oaks No. 2							
Fiscal Year:	2022-23							
Fund Balance (2022)	\$180,675							
Short Term Installment Summary								
								Approx.
Project	Yearly	Prior Years	Year 1	Year 2	Year 3	Year 4	Year 5	Total
	Installment	Collections	2018	2019	2020	2021	2022	Required
Tree Removal/Replacement (Blue Ravine Road)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$35,000
Totals:	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$35,000
Long Term Installment Summary								
								Approx.
Project	Yearly	Prior Years	Year 1	Years 2-5	Years 5-10	Years 10-20	Years 20-30	Total
	Installment	Collections	2018	2019-2022	2022-2027	2027-2037	2037-2047	Required
Fence Replacement on Riley	\$1,200	\$3,600	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$65,000
Tree Removal/Replacement	\$2,500	\$7,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$80,000
Signage Replacement	\$500	\$1,500	\$500	\$500	\$500	\$500	\$500	\$4,000
Totals:	\$4,200	\$12,600	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$149,000



Appendix B – Assessment Roll, FY 2022-23

Reference is hereby made to the Assessment Roll in and for the assessment proceedings on file with the City of Folsom City Clerk, as the Assessment Roll is too voluminous to be bound with this Engineer's Report.

**Blue Ravine Oaks No. 2
Landscaping and Lighting District
Assessment Roll 2022-23
Parcel Number Order**

Parcel	Situs Address	Assessment	Parcel	Situs Address	Assessment
071-0780-001-0000	102 HAZELMERE DR	104.55	071-0780-059-0000	128 CHESTERFIELD WAY	104.55
071-0780-002-0000	104 HAZELMERE DR	104.55	071-0780-062-0000	118 CHESTERFIELD WAY	104.55
071-0780-003-0000	106 HAZELMERE DR	104.55	071-0780-063-0000	116 CHESTERFIELD WAY	104.55
071-0780-004-0000	108 HAZELMERE DR	104.55	071-0780-064-0000	114 CHESTERFIELD WAY	104.55
071-0780-005-0000	110 HAZELMERE DR	104.55	071-0780-065-0000	112 CHESTERFIELD WAY	104.55
071-0780-006-0000	112 HAZELMERE DR	104.55	071-0780-066-0000	108 CHESTERFIELD WAY	104.55
071-0780-007-0000	114 HAZELMERE DR	104.55	071-0780-067-0000	104 CHESTERFIELD WAY	104.55
071-0780-008-0000	116 HAZELMERE DR	104.55	071-0780-070-0000	107 CROSSING WAY	104.55
071-0780-009-0000	118 HAZELMERE DR	104.55	071-0780-071-0000	109 CROSSING WAY	104.55
071-0780-010-0000	120 HAZELMERE DR	104.55	071-0780-072-0000	111 CROSSING WAY	104.55
071-0780-015-0000	103 CHESTERFIELD WAY	104.55	071-0780-073-0000	116 CROSSING WAY	104.55
071-0780-016-0000	105 CHESTERFIELD WAY	104.55	071-0780-076-0000	144 TIMSON DR	104.55
071-0780-017-0000	107 CHESTERFIELD WAY	104.55	071-0780-077-0000	142 TIMSON DR	104.55
071-0780-018-0000	109 CHESTERFIELD WAY	104.55	071-0780-078-0000	140 TIMSON DR	104.55
071-0780-019-0000	111 CHESTERFIELD WAY	104.55	071-0780-079-0000	141 TIMSON DR	104.55
071-0780-020-0000	113 CHESTERFIELD WAY	104.55	071-0780-080-0000	143 TIMSON DR	104.55
071-0780-021-0000	115 CHESTERFIELD WAY	104.55	071-0780-083-0000	110 CROSSING WAY	104.55
071-0780-022-0000	117 CHESTERFIELD WAY	104.55	071-0780-084-0000	108 CROSSING WAY	104.55
071-0780-023-0000	119 CHESTERFIELD WAY	104.55	071-0780-085-0000	106 CROSSING WAY	104.55
071-0780-024-0000	121 CHESTERFIELD WAY	104.55	071-0780-086-0000	104 CROSSING WAY	104.55
071-0780-025-0000	123 CHESTERFIELD WAY	104.55	071-0780-087-0000	102 CROSSING WAY	104.55
071-0780-026-0000	125 CHESTERFIELD WAY	104.55	071-0780-093-0000	125 HAZELMERE DR	104.55
071-0780-027-0000	127 CHESTERFIELD WAY	104.55	071-0780-094-0000	123 HAZELMERE DR	104.55
071-0780-028-0000	129 CHESTERFIELD WAY	104.55	071-0780-095-0000	121 HAZELMERE DR	104.55
071-0780-029-0000	131 CHESTERFIELD WAY	104.55	071-0780-098-0000	115 HAZELMERE DR	104.55
071-0780-030-0000	133 CHESTERFIELD WAY	104.55	071-0780-099-0000	113 HAZELMERE DR	104.55
071-0780-031-0000	135 CHESTERFIELD WAY	104.55	071-0780-100-0000	111 HAZELMERE DR	104.55
071-0780-032-0000	137 CHESTERFIELD WAY	104.55	071-0780-106-0000	101 HAZELMERE DR	104.55
071-0780-033-0000	139 CHESTERFIELD WAY	104.55	071-0780-107-0000	100 HAZELMERE DR	0
071-0780-034-0000	141 CHESTERFIELD WAY	104.55	071-0780-110-0000	114 CROSSING WAY	104.55
071-0780-035-0000	143 CHESTERFIELD WAY	104.55	071-0780-111-0000	145 TIMSON DR	104.55
071-0780-036-0000	145 CHESTERFIELD WAY	104.55	071-0780-112-0000	100 CROSSING WAY	104.55
071-0780-037-0000	147 CHESTERFIELD WAY	104.55	071-0780-113-0000	127 HAZELMERE DR	104.55
071-0780-038-0000	149 CHESTERFIELD WAY	104.55	071-0780-114-0000	119 HAZELMERE DR	104.55
071-0780-039-0000	151 CHESTERFIELD WAY	104.55	071-0780-115-0000	109 HAZELMERE DR	104.55
071-0780-040-0000	153 CHESTERFIELD WAY	104.55	071-0780-116-0000	122 HAZELMERE DR	104.55
071-0780-043-0000	113 CROSSING WAY	104.55	071-0780-117-0000	101 CHESTERFIELD WAY	104.55
071-0780-044-0000	152 CHESTERFIELD WAY	104.55	071-0780-118-0000	100 CHESTERFIELD WAY	104.55
071-0780-045-0000	150 CHESTERFIELD WAY	104.55	071-0780-119-0000	120 CHESTERFIELD WAY	104.55
071-0780-048-0000	136 CHESTERFIELD WAY	104.55	071-0780-120-0000	130 CHESTERFIELD WAY	104.55
071-0780-051-0000	103 HERRILL CT	104.55	071-0780-121-0000	134 CHESTERFIELD WAY	104.55
071-0780-052-0000	105 HERRILL CT	104.55	071-0780-122-0000	138 CHESTERFIELD WAY	104.55
071-0780-053-0000	107 HERRILL CT	104.55	071-0780-123-0000	155 CHESTERFIELD WAY	104.55
071-0780-054-0000	106 HERRILL CT	104.55	071-0790-001-0000	138 TIMSON DR	104.55
071-0780-055-0000	104 HERRILL CT	104.55	071-0790-002-0000	136 TIMSON DR	104.55
071-0780-056-0000	102 HERRILL CT	104.55	071-0790-003-0000	134 TIMSON DR	104.55

Blue Ravine Oaks No. 2
 Landscaping and Lighting District
 Assessment Roll 2022-23
 Parcel Number Order

Parcel	Situs Address	Assessment	Parcel	Situs Address	Assessment
071-0790-004-0000	132 TIMSON DR	104.55	071-0790-078-0000	103 FRAMINGHAM WAY	104.55
071-0790-005-0000	130 TIMSON DR	104.55	071-0790-079-0000	105 FRAMINGHAM WAY	104.55
071-0790-006-0000	128 TIMSON DR	104.55	071-0790-080-0000	107 FRAMINGHAM WAY	104.55
071-0790-007-0000	126 TIMSON DR	104.55	071-0790-081-0000	109 FRAMINGHAM WAY	104.55
071-0790-008-0000	124 TIMSON DR	104.55	071-0790-082-0000	111 FRAMINGHAM WAY	104.55
071-0790-009-0000	122 TIMSON DR	104.55	071-0790-085-0000	142 HAZELMERE DR	104.55
071-0790-010-0000	120 TIMSON DR	104.55	071-0790-088-0000	107 TIMSON DR	104.55
071-0790-013-0000	103 TIMSON CT	104.55	071-0790-089-0000	109 TIMSON DR	104.55
071-0790-014-0000	105 TIMSON CT	104.55	071-0790-090-0000	111 TIMSON DR	104.55
071-0790-015-0000	104 TIMSON CT	104.55	071-0790-091-0000	113 TIMSON DR	104.55
071-0790-016-0000	102 TIMSON CT	104.55	071-0790-092-0000	115 TIMSON DR	104.55
071-0790-019-0000	114 TIMSON DR	104.55	071-0790-093-0000	117 TIMSON DR	104.55
071-0790-020-0000	112 TIMSON DR	104.55	071-0790-094-0000	119 TIMSON DR	104.55
071-0790-021-0000	110 TIMSON DR	104.55	071-0790-096-0000	101 TIMSON CT	104.55
071-0790-022-0000	108 TIMSON DR	104.55	071-0790-097-0000	116 TIMSON DR	104.55
071-0790-023-0000	106 TIMSON DR	104.55	071-0790-098-0000	144 HAZELMERE DR	104.55
071-0790-024-0000	104 TIMSON DR	104.55	071-0790-100-0000	100 FRAMINGHAM WAY	104.55
071-0790-025-0000	102 TIMSON DR	104.55	071-0790-101-0000	139 TIMSON DR	104.55
071-0790-026-0000	100 TIMSON DR	104.55	071-0790-102-0000	112 SEERGREEN WAY	104.55
071-0790-033-0000	117 FRAMINGHAM WAY	104.55	071-0790-103-0000	134 HAZELMERE DR	104.55
071-0790-034-0000	119 FRAMINGHAM WAY	104.55	071-0790-104-0000	138 HAZELMERE DR	104.55
071-0790-035-0000	118 FRAMINGHAM WAY	104.55	071-0790-105-0000	140 HAZELMERE DR	104.55
071-0790-036-0000	116 FRAMINGHAM WAY	104.55	071-0790-106-0000	139 HAZELMERE DR	104.55
071-0790-041-0000	119 SEERGREEN WAY	104.55	071-0790-107-0000	137 HAZELMERE DR	104.55
071-0790-043-0000	121 SEERGREEN WAY	104.55	071-0790-108-0000	114 FRAMINGHAM WAY	104.55
071-0790-044-0000	122 SEERGREEN WAY	104.55	071-0790-109-0000	133 HAZELMERE DR	104.55
071-0790-045-0000	120 SEERGREEN WAY	104.55	071-0790-110-0000	116 SEERGREEN WAY	104.55
071-0790-046-0000	118 SEERGREEN WAY	104.55	071-0790-113-0000	121 TIMSON DR	104.55
071-0790-050-0000	110 SEERGREEN WAY	104.55			
071-0790-051-0000	108 SEERGREEN WAY	104.55			
071-0790-052-0000	106 SEERGREEN WAY	104.55			
071-0790-053-0000	104 SEERGREEN WAY	104.55			
071-0790-054-0000	102 SEERGREEN WAY	104.55			
071-0790-057-0000	101 SEERGREEN WAY	104.55			
071-0790-058-0000	103 SEERGREEN WAY	104.55			
071-0790-059-0000	105 SEERGREEN WAY	104.55			
071-0790-060-0000	107 SEERGREEN WAY	104.55			
071-0790-061-0000	109 SEERGREEN WAY	104.55			
071-0790-062-0000	111 SEERGREEN WAY	104.55			
071-0790-063-0000	113 SEERGREEN WAY	104.55			
071-0790-066-0000	136 HAZELMERE DR	104.55			
071-0790-069-0000	110 FRAMINGHAM WAY	104.55			
071-0790-070-0000	108 FRAMINGHAM WAY	104.55			
071-0790-071-0000	106 FRAMINGHAM WAY	104.55			
071-0790-072-0000	104 FRAMINGHAM WAY	104.55			
071-0790-073-0000	102 FRAMINGHAM WAY	104.55			

ATTACHMENT 3

Letters to Residents



September 23, 2022

Dear Property Owner,

Your property is located within the City of Folsom's Blue Ravine Oaks No. 2 Landscaping & Lighting Assessment District. My firm, SCI Consulting Group, administers and calculates the annual assessment for parcels in this district each year, under contract with the City. You are receiving this letter due to an error that was discovered in the calculation of your proportionate share of the 2022-2023 special taxes for the Blue Ravine Oaks No. 2 Assessment District. This error resulted in the over assessment of this special tax. A corrected property tax bill with the lower assessment will be issued by the County of Sacramento that replaces your original annual property tax bill that has been cancelled.

Beginning this year, the assessment rate for Blue Ravine Oaks No. 2 has been reduced to \$104.55, which has been adjusted annually by the consumer-price-index, as stipulated in the ballot measure conducted 10 years ago. This corrected assessment is only for the Blue Ravine Oaks No. 2 Assessment District and does not affect the assessment for the original district, referred to as, Blue Ravine Oaks.

If you have any questions regarding this assessment, do not hesitate to contact me.

Sincerely,

Arcelia Herrera
Senior Consultant
SCI Consulting Group
arcelia.herrera@sci-cg.com
707-430-4300

Department of Finance
Ben Lamera, Director
Joyce Renison, Deputy Director



Auditor-Controller Division
Mark Aspesi
Interim Assistant Auditor-Controller

County of Sacramento

September 27, 2022

Dear Property Owner,

Please see enclosed your annual property tax bill for 2022-2023. This bill has been cancelled. The City of Folsom recently notified us of an error made on the calculation of the special tax amount for Blue Ravine Oaks N2 Assessment District (Direct Levy No. 0153). This error resulted in the over assessment of \$108.72 for this special tax for 2022-2023. Please see the enclosed letter from the City of Folsom's consultant, SCI Consulting Group, for more information regarding this assessment district or the special tax amount.

You will receive a corrected property tax bill that replaces this original annual property tax bill. Your corrected bill will be issued on November 1, 2022. Payments on this corrected bill are due by **December 10, 2022** and **April 10, 2023** to avoid penalties.

If you have arranged for your taxes to be paid through an impound or escrow account with your lender, please know that we have provided this billing information to your lender. Contact your lender if you have any concerns regarding the payment of this corrected bill.

If you have any other questions regarding the payment of this corrected property tax bill, please contact the Tax Collector's office at (916) 874-6622 or email taxsecured@saccounty.gov.

Sincerely,

Ben Lamera
Director of Finance