

FY 2026-27

ENGINEER'S REPORT

Conejo Recreation and Park District

Landscaping Maintenance District No. 94-1
(Dos Vientos Ranch)

April 2026

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

Engineer of Work:



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Executive Summary

Assessment Background

The Conejo Recreation and Park District, Landscape Maintenance District No. 94-1 (the “Assessment District”), was formed 1996 to provide funding for the maintenance and improvement of the parks, recreational facilities and open space areas in the Dos Vientos Ranch area (Dos Vientos Ranch Specific Plan No. 8 and Specific Plan No. 9) that forms the Assessment District (the “Improvements”). The development is comprised of 2,044 single-family residences and 299 multi-family units. This Assessment District formation resulted from agreements or conditions of development approval between the Conejo Recreation and Park District (“District” or “Park District”) and the property owner, whereby the CRPD and property owner agreed on park and recreational facilities maintenance to improve the appeal of the community, and maintenance of open space areas.

Assessment Process

The Conejo Recreation and Park District Board of Directors (the “Board”) approved the formation of the District by the adoption of Resolution No. 061396-A on June 13, 1996 by petition from 100 percent of the property owners.

The Board has the authority to continue the assessments in future years and may be increased by an annual adjustment tied to the Consumer Price Index for the Los Angeles Area, with the maximum annual adjustment not to exceed 5%.

Engineer’s Report and Continuation of Assessments

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

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed 2026-27 assessments, determine the benefits received by property from the improvements and services within the Assessment District and the method of assessment apportionment to lots and parcels within the Assessment District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIID of the California Constitution (the "Article").

If the Board preliminarily approves the Engineer's Report and the continuation of the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of a public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled June 4, 2026. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. If the assessments are confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2026 for inclusion on the property tax roll for Fiscal Year 2026-27.

SCI Consulting Group has been retained by the District as the Assessment Engineer for this Assessment since 2023-24. Language taken from the previous Engineer's Report is shown in Times New Roman, 10 pt. Font.

Legal Analysis

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID 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 that benefits the assessed property.

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

Silicon Valley Taxpayers' Association, Inc. v. SCCOSA

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. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. 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 benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision 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 XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access, and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District, and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in the absence of the Assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms*, and *Greater Golden Hill* because the Services will directly benefit property in the Assessment District, and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

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.

Plans & Specifications

Following is a description of the Services that are provided for the benefit of property in the Assessment District. This Assessment District was created as a condition of development for the corresponding developments. Accordingly, prior to these developments, the level of service in these areas was effectively zero. The formula below describes the relationship between the final level of improvements, the baseline level of service (pre-development) had the assessment not been instituted, and the enhanced level of improvements funded by the assessment.

Caption

Final Level of Service	=	Baseline Level of Service (zero, pre-development)	+	Enhanced Level of Service
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The work and improvements (“Improvements”) proposed to be undertaken by the Assessment District and the costs thereof paid from the levy of the annual assessments provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972 (the “Act”), the work and improvements are generally described as follows:

The installation, operation, maintenance and servicing of parks and open space areas within the District, including the maintenance and servicing of trails, wetlands, wildlife habitat, trees, shrubs, grass and other ornamental vegetation, walkways, trails, irrigation systems, drainage devices, lighting and electrical facilities, recreational facilities and equipment, hardscapes, abatement areas and appurtenant materials and facilities, located in public places within the boundaries of the District.

“Operation” means the furnishing of administration and inspection services as well as assessment engineering and legal services associated with assessment district proceedings.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the improvements and appurtenant facilities authorized by the 1972 Act and associated with the District’s open space areas or parks including but not limited to:

- Repair, removal or replacement of improvements;
- Providing for the life, growth, health and beauty of the improvements, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and,

- Providing for water wise improvements in response to the statewide drought conditions (such as converting irrigated turf); and
- Cleaning, sandblasting and painting of walls, landscaping, park and recreational facilities and appurtenant facilities to remove or cover graffiti.

Maintenance activities will include, but are not limited to, watering, fertilization, mowing, weed control, tree trimming, rodent/insect/disease control, reseeding, irrigation, dethatching, removal and replacement of dead growth, maintenance of complete automatic irrigation control and irrigation distribution facilities and all other necessary work to operate and maintain the landscaping, park and recreational improvements, open space areas and appurtenant facilities within the District.

“Servicing,” means the furnishing of electric current, energy, or gas for the operation of the appurtenant facilities and the furnishing of water for the irrigation of the landscaping and the maintenance of any of the appurtenant facilities.

Fiscal Year 2026-27 Estimate of Cost and Budget

Landscape Maintenance District No. 94-1

Description of Improvements

The location of the park sites and open space areas to be maintained within Landscape Maintenance District No. 94-1 have been constructed or established by developers and were originally shown on the Dos Vientos Ranch Specific Plan No. 8 and Specific Plan No. 9 approved by the Thousand Oaks City Council on April 2, 1988. Furthermore, the improvements and facilities as well as the maintenance requirements were described in the developer's agreements with the City of Thousand Oaks and Conejo Recreation and Park District as conditions of development. Resolution No. 88-69, approving Specific Plan Nos. 8 and 9, with the above-described conditions of development, was adopted by the City Council of the City of Thousand Oaks on and the Board of Directors of the Conejo Recreation and Park District approved subsequent development agreements.

A general description of the works of improvement maintained under these proceedings is on file in the offices of the Conejo Recreation and Park District, available for inspection. Conceptual plans and descriptions do not represent any final agreement between the developers and Conejo Recreation and Park District and the conceptual plans facilities and final agreements are subject to modification by regulatory permits. The various park sites within the Assessment District have/will be constructed and completed when the combined population for Specific Plans 8 & 9 require the construction of additional park land in accordance with the formulas and the specific plans and park development agreements.

The parks and open space improvements indicated on the specific plans, developer's agreements and tentative tract maps were constructed in phases. The improvement areas' construction included the following:

I. Dos Vientos Community Park, Community Park Facilities, 27.8 acres (Completed in January 2003)

A. Hardscape and Landscape

1. Irrigated and planted playfields and picnic areas consisting of grass, shrubbery and trees;
2. Internal concrete and decomposed granite walkways, paths with handicapped accessible access points;
3. Paved asphalt parking lot and driveways;

4. Walkway and parking lot lighting fixtures and planters;
5. Drinking fountains; and
6. Small service area and storage shed.

B. Recreational Facilities

1. Three (3) lighted and two (2) unlighted baseball diamonds including grass infields, base paths, chain link backstops and perimeter fences, bleachers, restrooms and equipment building, and equipment storage shed;
2. Two (2) volleyball courts with improved sandpits;
3. Group picnic area;
4. Two (2) playground areas;
5. Indoor sports activity building/recreation center; and
6. Two (2) tennis courts.

II. Del Prado Playfield, Required Playfields Park Facilities, 13.0 acres (Completed January, 2013)

A. Hardscape and Landscape

1. Irrigated and planted play area consisting of grass, shrubbery, and trees;
2. Handicapped accessible concrete walkway and decomposed granite jogging path;
3. Walkway lighting fixtures and planters;
4. Paved parking area with lights; and
5. Restrooms.

B. Recreation Facilities

1. Playground Area;
2. A hard surface lighted basketball court;
3. Two (2) lighted pickleball courts; and
4. One (1) lighted tennis court; and
5. Three (3) lighted combined baseball/soccer fields.

III. Dos Vientos Neighborhood Park, Neighborhood Park Facilities, 5.1 acres (Completed December 1998)

A. Hardscape and Landscape

1. Irrigated and planted play area consisting of grass, shrubbery, and trees;
2. Handicapped accessible concrete walkway and decomposed granite jogging path; and
3. Walkway lighting fixtures and planters.
4. Restroom

B. Recreation Facilities

1. Sand volleyball court;
2. A hard surface basketball court;
3. Assorted individual family picnic tables;
4. A portable roll around backstop; and
5. Playground Area.

IV. Sycamore Neighborhood Park, 4.5 acres (Completed June 2006)

A. Hardscape and Landscape

1. Irrigated and planted play area consisting of grass, shrubbery, and trees;
2. Handicapped accessible concrete walkway and decomposed granite jogging path; and
3. Walkway lighting fixtures and planters.

B. Recreation Facilities

1. Sand volleyball court;
2. A hard surface basketball court;
3. Assorted individual family picnic tables;
4. A portable roll around backstop; and

5. Playground Area.

V. Open Space, 1,245 acres

(Current open space inventory for maintenance includes 1,205 acres)

A. Equestrian and hiking trails;

B. Wetland maintenance; and

C. Resource protection and maintenance for 1,245 acres of open space.

Budget for Fiscal Year 2026-27

The following budget lists the improvement projects and park maintenance that would be funded by the Assessment District in Fiscal Year 2026-27. Cost estimates include the total Assessment District costs for constructing or installing any improvements, and for maintenance and servicing the existing improvements including: incidental expenses; amount of any surplus or deficit in the maintenance fund to be carried over from the previous year; any annual installments to be collected over more than a single year; as well as the amount of any contributions to be made from any other sources. The Proposed Budget and Assessments only provides maintenance services for Landscape Maintenance District 94-1.

Capital Improvement Project Fund

The District estimated that the improvements listed below would cost more than could be conveniently raised from a single annual assessment and ordered that the estimated costs of these improvements be raised by an assessment levied and collected in installments over a period of 10 years. The Capital Improvement Expense is proposed to be included in the Assessment District Direct and Indirect Cost sections of the Assessment District budget and will be expended on an annual basis. Should these items not be expended in any given fiscal year, the monies collected through the assessment for these items will be automatically deposited in the Capital Improvement Project Fund.

Description	Estimated Cost
Dos Vientos Community Park: Picnic Area	75,000
Dos Vientos Community Park: Add Sink/BBQ to Picnic Area 2	20,000
Del Prado Playfield: Additional Pickleball Courts with Lighting	650,000
Dos Vientos Community Park: Install Concrete Paving and Curbing at Courts/Fields	55,000
Del Prado Playfield: Install Concrete Curbing at Softball Fields	15,000
Dos Vientos Community Center: Office Renovation	40,000
Dos Vientos Neighborhood Park: Perimeter Walking Path	150,000
Dos Vientos Community Park: Replace Perimeter Fence	135,000
Total	\$1,140,000
Total Cost Spread over ten years	\$114,000

The following capital improvement projects were completed fiscal year 2025-26.

Description	Estimated Cost
Dos Vientos Community Park: Parking Lot Resurface	50,000
Total	\$50,000

Figure 1 – Estimate of Cost

Proposed Fiscal Year 2026/2027 Budget (1)	
COST OF ANNUAL MAINTENANCE	
a. Park Maintenance	\$750,835
b. Open Space Maintenance	191,595
SUBTOTAL	\$942,430
INCIDENTALS	
a. Administration	\$2,500
b. Legal Fees	3,500
c. Annual Engineer's Report (Engineering)	6,000
CAPITAL IMPROVEMENTS	114,000
SUBTOTAL	\$126,000
TOTAL ESTIMATED ANNUAL COST	\$1,068,430
CONTRIBUTIONS (AD VALOREM REVENUE)	(\$283,384)
NET ANNUAL ASSESSMENT	\$785,046
Benefit Units (2)	2,269.61
Proposed Assessment Rate	\$345.89
Maximum Rate	\$424.87
ESTIMATED CIP BALANCE AS OF JUNE 30, 2026	\$466,698
CIP FUND ACTIVITY	\$114,000
ESTIMATED CIP BALANCE AS OF JUNE 30, 2027	\$580,698

(1) The Proposed Budget and Assessments only provides maintenance services for Landscape Maintenance District 94-1 (Dos Vientos).

2) The breakdown of Benefit Units are, 2,044 Single Family Residences (1.0 benefit per unit), 299 Multi-Family Residences for 200.33 benefit units (0.67 per unit) and 6.32 acres of Commercial for 25.28 benefit units (4.0 benefit units per acre).

Note: Variance of the Net Annual Assessment with Assessment Roll is due to rounding.

The improvements to be maintained between July 1, 2026 and June 30, 2027 include the following:

Park Site	Facility Type	Area (Acres)	Current Acres	Cost/Acre	Fiscal Year 2026/2027
Dos Vientos Community Park	Community Park	27.8	27.8	\$14,964	\$415,999.20
Del Prado Playfield	Play Field Park	13	13	\$16,946	\$220,298.00
Dos Vientos Neighborhood Park	Neighborhood Park	5.1	5.1	\$11,931	\$60,848.10
Sycamore Neighborhood Park	Neighborhood Park	4.5	4.5	\$11,931	\$53,689.50
Open Space		1,205.00	1,205.00	\$159	\$191,595.00
Total Annual Maintenance Cost					\$942,429.80

The Estimate of Costs to maintain these park facilities is based on a level of service similar to annual maintenance cost and standards of care for similar Conejo Recreation and Park District facilities. The annual maintenance cost for Dos Vientos Community Park is calculated at \$14,964 per acre based on its designated use as a Community Park. The annual maintenance cost for Del Prado Playfield is calculated at \$16,946 per acre based on its designated use as a Play Field Park. The annual maintenance cost for Dos Vientos and Sycamore Neighborhood Parks is calculated at \$11,931 per acre based on their designated use as a Neighborhood Park. The annual maintenance cost for the open space areas is based on average maintenance cost and standard care for similar Conejo Recreation and Park District facilities at \$159 per acre.

For fiscal year 2026-27 the total annual maintenance cost includes the full maintenance of the Park Sites, as well as the maintenance of approximately 1,205 acres of open space.

Method of Apportionment

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 park and recreational facilities improvements and open space areas; and the methodology used to apportion the total assessment to properties within the Landscape Maintenance District No. 94-1.

The Assessment District consists of all Assessor Parcels within the boundaries as defined by the Assessment Diagram included within this Report, and the Assessor Parcel Numbers listed within the included Assessment Roll. The method used for apportioning the assessments is based upon the proportional special benefits to be derived by the properties in Landscape Maintenance District No. 94-1, 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.

Part of the conditions of development, the developers of the Dos Vientos Ranch were charged to develop and dedicate improvements and open space areas within the District boundaries as development occurred. These conditions were imposed to ensure that growth and development within the area included specific improvements to enhance the quality environment and life-style for residents and property owners. It was determined that the availability and proper long-term maintenance of recreational improvements sustain and enhance the quality of life within these developments. To address the new park and open space improvements associated with the Dos Vientos Ranch area, the City of Thousand Oaks and the Conejo Recreation and Park District conditioned the developers to form an assessment district to provide a funding mechanism to support the ongoing maintenance of the Park sites to be maintained by the Conejo Recreation and Park District and the maintenance for the open space areas provided by the Conejo Open Space Conservation Agency (COSCA).

The Conejo Recreation and Park District has followed an acres-per-population ratio method to establish standards for required park and recreational facilities within its jurisdiction. Utilizing these standards and giving consideration to service radius, access, socioeconomic factors, natural and man-made geographic factors, existing facilities and available resources, the agency developed a Master Site Location Plan for the overall Conejo Recreation and Park District. This master plan designated five basic community zones and a total of nineteen neighborhood service areas. The proposed development of Dos Vientos Ranch area as specific Plan No.'s 8 and 9 facilitated an additional sixth community zone broken into neighborhood areas twenty and twenty-one. The boundary of LMD 94-1 coincides with the sixth community zone boundary. A copy of the Master Site Location Map is on file in the offices of the Conejo Recreation and Park District.

The Conejo Recreation and Park District Master Plan has established specific criteria for determining the service radius for various parks based on the facility size and location throughout the agency's jurisdiction. These service radii provide clear guidelines to assist in determining which properties receive special benefits from various park improvements. The determination of special benefit for this District is based on both the service radius and the fact that the park sites within this District have limited vehicular and pedestrian access from outside properties.

Ultimately, the improvements associated with this District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans and would otherwise not be required or necessary.

The improvements provided by this District and for which properties are assessed have been identified as essential recreational objectives for the development of properties within Dos Vientos Ranch. The District was formed to provide an overall park, open space, and recreational enhancement program specifically as part of Dos Vientos Ranch Specific Plan No. 8 and Specific Plan No. 9 specifically for the particular and distinct benefit of the properties developed within those specific plans. The assessments and method of apportionment established for the District are based on the premise that the assessments will be used for the annual maintenance, as well as expansion and enhancement of the parks, open space areas and recreation system within the Specific Plan areas and the revenues generated over the duration of the District will be used to ensure the appearance, integrity, and longevity of those improvements.

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from localized parks, open space areas, and recreational improvements that are funded by the assessments, and the assessment obligation for each parcel reflects that parcel's proportional special benefits as compared to other properties that receive special benefits.

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. Moreover, such benefit is not based on any one property owner's use of the Assessment District's parks or open space areas or a property owner's specific demographic status. 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:

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

The following benefit categories summarize the types of special benefit to residential, commercial, industrial, and other lots and parcels resulting from the installation, maintenance, and servicing of park improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

1. Proximity to improved park areas within the Assessment District.
2. Access to improved park areas 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. Creation of individual lots for residential use that, in the absence of the assessments, would not have been created.

In this case, 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 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.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved park areas within the Assessment District

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

In the absence of the assessments, the Improvements would not be provided, and the park areas in the Assessment 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 Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved park areas within the Assessment District

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

Improved views within the Assessment District

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

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

In large part, because it is cost-prohibitive to provide large open land areas on property in the Assessment District, the residential and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The park areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. 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.

Creation of Individual Lots for Residential Use That, in the absence of the Assessments, would not have been Created

Typically, the original owner/developer of the property within the Assessment District agreed to the assessments. 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. Moreover, in the absence of the assessments, the lots within the Assessment District would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

Special Benefits from the Original Engineer's Report:

Numerous studies have consistently shown that the desirability of properties is directly enhanced in a community when public infrastructure such as parks, open space, recreation centers, trail systems, and sports facilities are in place, improved, operable, safe, clean, and maintained. Specifically, that recreation and park facilities have proved a potent factor in maintaining a sound economic condition and a high standard of livability in a community. Overall, these studies confirm the opinion long held by planning authorities as to the economic and social values of parks and recreational facilities in a community and the direct correlation between the amount of parkland necessary to support the overall development of property in the community. Conversely, the lack of recreational improvements or facilities that are in disrepair, unsafe, unclean, and unusable can have negative impacts on the community and surrounding properties. The special benefits to properties from well-maintained parks and recreational facilities have been recognized by several respected agencies including:

The California Parks and Recreation Department in a publication in the Winter 1997 indicated *"Recreation and park amenities are central components in establishing the quality of life in a community... The availability and attractiveness of local parks and programs influences some companies' relocation decisions...the presence of a park encourages real estate development around it..."*

The United States Department of the Interior, National Park Service, in a publication in June 1984, concluded that:

"Parks and recreation stimulate business and generate tax revenues." "Parks and recreation help conserve land, energy, and resources."

"An investment in parks and recreation helps reduce pollution and noise, makes communities more livable."

"Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout one's working life, and through helping individuals cope with the stress of a fast-paced and demanding life."

The National Recreation and Park Association, in a publication in June 1985, stated *"The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of both private interest to the landowner and others, holding an economic stake in the area, and of public interest to the taxpayers, who have a stake"*.

Clearly these facilities expand the use of each property within the Assessment District by providing these properties with access to a desirable mix of recreational facilities beyond those that can conveniently be included on an individual property or even within an individual residential or non-residential development (including developments that may have some type of private park or recreational facilities provided and maintained by an association).

In addition to the available recreational space and outdoor facilities, the parks and open space improvements within the Assessment District specifically benefit the properties to be assessed by one or more of the following:

- Increased capacity to draw new homebuyers to the District.
- Increased attractiveness of the residential developments within the District as a result of the preservation of mountains, foothills and canyons, and increased public access to these lands.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space, parks, trails, open space areas and landscaping.
- Improved environmental quality by protecting, restoring and improving the District's irreplaceable wildlife, mountains and open space lands, and improved public access to these lands that are in the immediate vicinity.

General versus Special Benefit

The proceeds from the Assessment District would be used to fund improvements and increased levels of maintenance to the amenities adjoining the properties in the Assessment District. In the absence of the Assessment District, such improvements would not be provided, and the properties would not be subdivided and improved to the same extent. The Assessment District is specifically proposed to provide additional and improved public resources in the Assessment District. The park improvements provided by the Assessment District increase recreational opportunities to the homes within the Dos Vientos Ranch community, providing benefit to the community itself and are deemed to be of special benefit. In the absence of the assessments, these public resources would 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 Assessment District over and above the general benefits conferred by the general facilities of the Assessment District.

Although these Improvements may be available to the general public at large, the park area within the Assessment District is specifically designed, located, and created to provide additional and improved public resources for property inside the Assessment District and not the public at large. Other properties that are either outside the Assessment District or within the Assessment 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 Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in the 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 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. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report, and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District, and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

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 is general. General benefits cannot be funded by these assessments - the funding must come from other sources.

General benefits from the original engineer's report:

Assessments are established on the basis of calculated proportional special benefit to properties within a district. Because general benefits are not assessable, the general benefit costs are excluded from the assessment calculation. With respect to this District, although the various parklands, open space, trails, sports facilities, and recreational facilities that will be maintained, expanded and/or enhanced through the District's assessment revenues clearly provide a special benefit to properties within the District, it is also recognized that these are public facilities that may occasionally be utilized by the general public and may even be in proximity to some properties outside the District boundaries that are not assessed. The fact that these improvements and facilities are available to the general public would suggest that at least a portion of the cost to provide the improvements is of "General Benefit".

It is common for developers to install new parks, open space areas and similar improvements and facilities to enhance the marketability of properties within the development as a condition of development. As previously noted, the parks, open space areas and recreational facilities to be serviced and maintained in this District were installed as a condition of developing the properties within Dos Vientos Ranch Specific Plan No. 8 and Specific Plan No. 9 and are serviced and maintained specifically for the benefit of those properties and not for the benefit of any surrounding properties or developments which have similar proximity to other park and recreational facilities that were likely constructed in conjunction with those developments.

The service radius criteria for the various types of facilities within Conejo Recreation and Park District are listed in the Master Plan. Based on that service radius criteria, the park facilities to be maintained within LMD 94-1 have the following service radii:

- Dos Vientos Community Park (community park) 1.50 to 2.0 miles
- Del Prado Playfield (playfield) 0.75 to 1.0 mile
- Dos Vientos Neighborhood Park (neighborhood park) 0.50 to 1.0 mile
- Sycamore Neighborhood Park (neighborhood park) 0.50 to 1.0 mile

A review and analysis of the park site locations and surrounding properties reveals that all assessed properties within the District boundaries are located within 1- mile or less of one or more of the park sites within the District which is consistent with the half mile to one mile (0.50 to 1.0 mile) service radius criteria associated with a neighborhood park. Although Dos Vientos Community Park is not a neighborhood park, it clearly serves as a neighborhood park for those parcels within one mile. Likewise, Del Prado Playfield serves as a neighborhood park for those parcels within one mile of that park site.

Collectively, establishing a one-mile service area radii around each of the District's park sites, results in roughly 2,648 acres of local service area (excluding the undeveloped largely open space areas south and west of the District). Of the 2,648 acres of local service area, approximately 2,036 acres or seventy-seven percent (77%) is within the boundaries of the District. The remaining 612 acres lies outside the District boundary (to the east of the District) and represents approximately twenty-three percent (23%) of the total 2,648 acres within the identified 1-mile local service area radii. However, while the properties and developments within the 612 acres outside the District boundary are in proximity to the District parks it is also recognized that these same parcels actually have closer proximity to other park and recreational facilities that were likely constructed in conjunction with the development of those properties. Clearly these parcels outside LMD 94-1 are served more directly by those facilities and they derive similar special benefits from those improvements. Therefore, even though the parcels outside the District boundary may have proximity to the District park and recreational facilities these properties clearly have very limited direct utilization or need for the District improvements.

In quantifying other general benefit considerations, it is more difficult to quantify benefits to the general public or to properties and people within the District. While the District parks, trails, and open space areas, and to a lesser extent community centers or facilities are certainly available and may be utilized by the general public, the Dos Vientos Ranch area is not a destination point for tourism and travel. This observation is supported by the fact that there is very little non-residential development in the area (both within and in proximity to the District) and certainly little or no travel related business (i.e. hotels, motels and service stations). As such, it is reasonable to conclude that the District improvements statistically provide no measurable general benefit to the public at large, as a result of travel and tourism.

Conversely, it is recognized that park and recreational improvements inherently provide general benefit to properties and people within the District. While much of the benefits to people are more directly tied to Recreational Programs (which are not part of the funding provided by the District or contemplated by this Report), the park and recreational facilities themselves provide some general benefits to properties and people within the District such as:

- Health, social and self-improvement benefits derived from utilizing the facilities;
- Increased social opportunities and active involvement for children, teens and senior citizens;

- Group participation, character building, mentoring, and coaching for the youth in the community, that provides a positive atmosphere and reduces idle time that might otherwise result in criminal activities;
- Family and group activities that help to strengthen family value and reduce ethnic and social tensions.

These indirect benefits may be considered more general than special, and like most general benefits, are difficult to measure quantitatively. The need for, and the utility of, park and recreational improvements is created by the development of residential and non-residential land uses. Benefits to people are largely secondary benefits created by the primary benefits of increased recreational access of more concentrated developments and conservatively, it is estimated that no more than two (2%) of the cost to provide and maintain such improvements is attributable or considered a general benefit to properties and people within the District.

Based on the preceding discussion, collectively, it has been determined that approximately twenty-five percent (25%) of the costs to provide the District improvements is non-assessable and attributable to general benefit, twenty-three percent (23%) associated with properties outside the District and two percent (2%) being indirect general benefits to properties and people within the District.

The Conejo Recreation and Park District will annually provide a general benefit contribution to the District expenses from the District's General Fund in an amount not less than twenty-five percent (25%) of the budgeted regular annual maintenance costs. In addition, the Conejo Recreation and Park District Board of Directors may at its discretion, provide a contribution to the District expenses in excess of the general benefit contribution utilizing a portion of their available Ad Valorem revenues.

Method of Assessment

The method of assessment from the original engineer's report:

The original development plans for the Dos Vientos Ranch area included approximately 2,000 low to medium density residential units, 350 apartment units, various commercial developments, a day care center, a school site and equestrian site. Clearly the majority of the development within the District is single-family residential properties and these properties have similar and equal benefits. In order to equitably distribute the annual net cost of providing the improvements, the District was established with a method of apportionment that allocated to each parcel a proportionate share of the costs based on its land use. A proportional benefit factor was determined for each of the various land use classifications within the District using the single-family residential dwelling unit as the base unit. All subdivided single-family residential properties have been assigned a value of one (1.0) Benefit Unit (BU).

Multi-family residential land use impacts the public infrastructure between 50 to 75 percent as much as a single-family residence. Studies⁽¹⁾ have consistently shown that apartment and other multiple-family dwelling units generate lower traffic volumes, water consumption, and wastewater discharge when compared to a single-family residence. Therefore, assessments for the multiple residential units shall be prorated based on the typical occupancy of apartment dwelling units versus single family residential units within the City of Thousand Oaks. Based on these factors, multiple family dwelling units have been assigned a value of 0.67 BU per dwelling unit.

Similar to multiple family residential developments, it was determined that commercial properties also benefit from increased economic activity and capacity to attract business resulting from well-maintained park and recreational facilities in the area. Although the agency's development of the Master Plan criteria for determining park facility size and location was based on residential populations and not commercial development, it is clear that both residential and non-residential properties derive special benefits from the District improvements. Based on the typical residential development within the District, it was determined that commercial and other non-residential properties would be assigned four (4.0) BU per acre when the property is developed. This determination was based on the typical residential density (medium-to-low density) within the District, which on average represented four residential lots per acre (average area of 1/4 acre each).

(1) Source: Institute of Transportation Engineers (ITE) Trip Generation.

The planned development of properties within the District included a school site. Typically, school sites can provide recreational and sports facilities similar to the facilities maintained by the District. Assuming these school improvements and facilities are available to the public and properties within the District, it was determined that the school property would receive a credit for those improvements and facilities made available and would not be assessed. However, should the development or the availability of the facilities change, the school property will be subject to the annual special benefit assessment and assigned a land use designation that most appropriately reflects the use of the property (single family residential, multiple family residential, or non-residential).

It has been determined that undeveloped properties do not receive a direct or special benefit from the maintenance of the park improvements until such time the property is developed. A parcel shall be considered "developed" upon the recordation of the final tract map for properties within Specific Plans 8 and 9, by the first of March of the current fiscal year. The following tracts have been recorded for fiscal year 2026-27:

Tract	Dwelling Units
4493	284
4559	208
4831	220
4963	575
5072	65
5073	107
5074	78
5080	145
5094	118
5095	166
5096 (1)	200.33
5200	69
5330	9
Total	2,244.33

(1) Multi-Family Residential dwellings (299) receive 0.67 benefit unit per dwelling.

Cost Allocation

Utilizing the proportionate special benefit allocation discussed in the previous sections, the annual assessments for park and open space maintenance shall be based on the following formula, where Park and Open Space Maintenance Costs includes Incidentals and Contribution to CIP Fund:

$$\frac{(\text{Park and Open Space Maintenance Costs}) - (\text{Ad Valorem Revenue} + \text{General Benefit Contribution})}{\text{Total Number of Benefit Units}}$$

Total Number of Benefit Units

The preceding formula establishes the proposed annual assessment rate to be levied for the fiscal year. The assessment amount for each parcel within the District is then calculated by multiplying this assessment rate by the parcel's assigned benefit units (BU).

It is anticipated that the annual assessment per dwelling unit may vary significantly each fiscal year until build-out of the District has been achieved. Factors affecting the amount to be levied each fiscal year include: (1) completed facilities accepted by the Conejo Recreation and Park District; (2) recordation of final tract maps; (3) annual adjustments for utilities, labor, materials, and equipment; and (4) available property tax revenues.

Recognizing that the annual assessments could significantly change each year as additional parks and open space were accepted, a maximum assessment including an annual inflationary adjustment was established for the District assessments. The initial maximum assessment rate was originally formulated based on the planned build-out within Specific Plan Nos. 8 and 9 and completion of all proposed facilities. Under the provisions of the Assessment Law the initial maximum assessment rate established and approved for this District includes a provision for an annual increase to this maximum rate based on the Consumer Price Index (CPI), but not more than 5 percent a year to reflect cost of living increases to maintain the district improvements. Provided the proposed annual assessment rate for the fiscal year does not exceed the adjusted maximum assessment rate, the Board of Directors may adopt the proposed assessment rate for that fiscal year. Any proposed assessment that exceeds the approved maximum assessment rate would be considered an increased assessment and would require property owner approval pursuant to the provisions of the Constitution before the increase could be imposed.

The Conejo Recreation and Park District currently receives six percent (6%) of the Ad Valorem property tax revenues collected within their jurisdiction, and this is the primary revenue source for the agency's General Fund. Historically the agency has dedicated up to fifty percent (50%) of these property tax revenues to park maintenance, but may utilize the funds for any authorized purpose at the Board's discretion. Generally, the Conejo Recreation and Park District will dedicate up to fifty percent of the property tax revenues it receives from Specific Plan Nos. 8 and 9 to offset any expenses or improvements that may be considered general benefit or to reduce the amount to be levied. Although the agency is only obligated to contribute an amount equal to the general benefit costs, the Board of Directors has adopted a policy for this District that basically states "No assessment shall be increased by a decrease in the availability of the District contribution from available tax dollars that would cause any assessment to increase by more than five percent from the prior year, including adjustments for the Consumer Price Index as stated above, without additional notice being mailed to all property owners within the boundaries of the District." This policy only applies to increases that result from the reduction of Ad Valorem contributions and not increases that result from increased maintenance or operational expenses.

Appeals and Interpretation

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 General Manager or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or her or his 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 General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager or her or his designee, shall be referred to the Board of the Conejo Recreation and Park District and the decision of the Board of the Conejo Recreation and Park District shall be final.

Assessment

WHEREAS, the Conejo Recreation and Park District Board of Directors directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, 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 said Act and the order of the Board of said Conejo Recreation and Park District, 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 to be paid for the Improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2026-27 is generally as follows:

Figure 2 – Summary Cost Estimate, Fiscal Year 2026-27

	Prior Fiscal Year 2025/2026	Proposed Fiscal Year 2026/2027 (1)
COST OF ANNUAL MAINTENANCE		
a. Park Maintenance	\$743,678	\$750,835
b. Open Space Maintenance	183,160	191,595
SUBTOTAL OF ANNUAL COSTS	\$926,838	\$942,430
INCIDENTALS	12,000	12,000
TOTAL ESTIMATED ANNUAL COST	\$938,838	\$954,430
CONTRIBUTION TO CIP FUND	\$119,000	\$114,000
PROJECTED AD VALOREM CONTRIBUTION	(\$283,384)	(\$283,384)
BALANCE TO ASSESSMENT	\$774,454	\$785,046
TOTAL BENEFIT UNITS	2,269.61	2,269.61
PROPOSED ASSESSMENT RATE	\$341.23	\$345.89
MAXIMUM RATE	\$412.78	\$424.87

And I do hereby assess and apportion said the 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 the Landscape Maintenance District No. 94-1, 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 Landscape Maintenance District No. 94-1, in proportion to the special benefits to be received by the parcels or lots of land from said improvements.

The maximum assessment rate for the District can be annually modified and increased to reflect an annual modification in the cost for labor and materials subject to the formula approved pursuant to the Assessment Law without undertaking further assessment ballot proceedings. The formula used to annually adjust the maximum assessment rate for this district is based on the annual percentage change in the Consumer Price Index (CPI) for All Urban Consumers for Los Angeles-Long Beach-Anaheim, CA with the maximum set at 5.0%. Typically, the percentage change is based on the change from March of the previous year to March of the beginning current fiscal year, but may be based on a similar time period if the March percentage change is not available when the Report is prepared. The CPI change from February 2025 to February 2026 is 2.93%.

The maximum Assessment Rate for the District for fiscal year 2026-27 is \$424.87 per Benefit Unit (BU). However, based on the preceding budget, the proposed Assessment Rate for fiscal year 2026-27 is \$345.89 per BU. The following provides a summary of the proposed assessment revenues based on the various land uses currently assessed within the District:

Land Use	Number of Parcels	Number of Units/Acres	Weighted Benefit	Total Benefit Units	Revenue Amount	Maximum Assessment Amount
Single-Family Residential	2,044	2,044	1	2,044.00	\$707,009	\$868,434
Multi-Family Residential	171	299	0.67	200.33	\$69,293	\$85,114
Commercial	2	6.32	4	25.28	\$8,744	\$10,741
Total	2,217	2,349		2,269.61	785,046	964,289

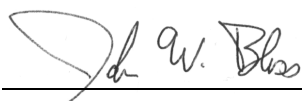
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor’s Maps of the County of Ventura for Fiscal Year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in 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 2026-27 for each parcel or lot of land within the said Landscape Maintenance District No. 94-1.

Dated: April 9, 2026



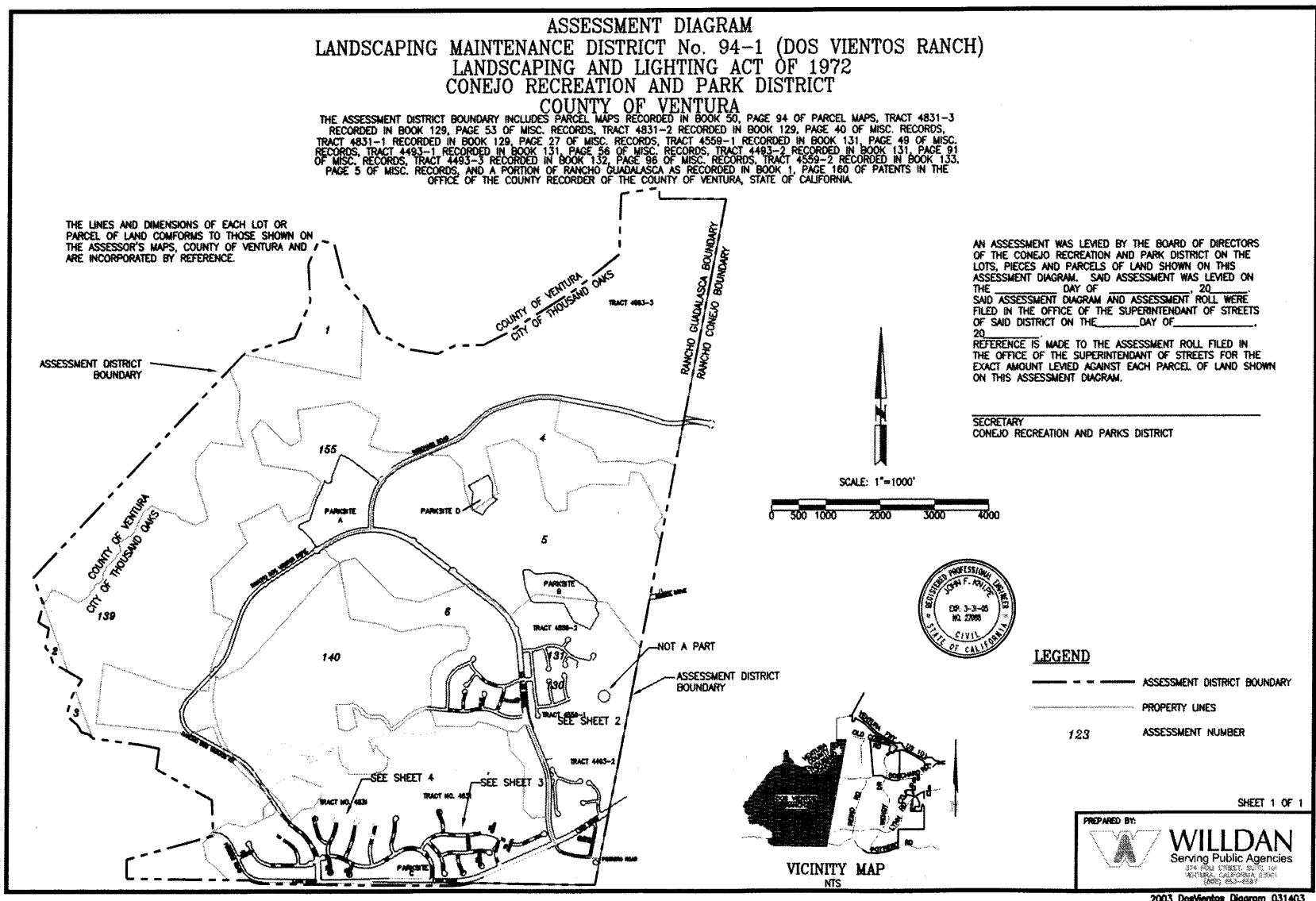
Engineer of Work

By 
John W. Bliss, License No. C52091

Assessment Diagram

The boundaries of Landscape Maintenance District No. 94-1 are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are the lines and dimensions shown on the latest County Assessor's map as identified by a distinctive number or letter assigned by the County Assessor's Office.

The current assessment diagram was filed on July 8, 1997, in Book 16, pages 90, 91 and 92 of Maps of Assessment Districts and Community Facilities Districts (Document No. 97-084542) in the Office of the County Recorder of the County of Ventura.



Appendix A – Assessment Roll, FY 2026-27

The Assessment Roll (a listing of all parcels assessed within the Landscape Maintenance District No. 94-1, and the amount of the assessments) will be filed with the Clerk of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

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.

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