Item: 10.E.

MOORPARK CITY COUNCIL
AGENDA REPORT

TO: **Honorable City Council**

FROM: **Gilbert Punsalan, Budget & Finance Manager**

DATE: **05/06/2026 Regular Meeting**

SUBJECT: **Consider Resolution Approving the Preliminary Assessment Engineer's Report for the Landscaping and Lighting Maintenance Assessment Districts for the Fiscal Year 2026/27 and Providing Notice of Public Hearing on June 3, 2026**

SUMMARY

City Council is being asked to adopt the attached resolution, approving the Assessment Engineer's Report (Attachment 3), which contains the methodology and formula for apportioning the property assessment for the City's Landscaping and Lighting Maintenance Assessment Districts (Assessment Districts). Additionally, the resolution identifies the date for the Public Hearing to consider the levy of said assessment for fiscal year (FY) 2026/27, which shall be June 3, 2026.

BACKGROUND

In 1984, a Landscaping and Lighting Maintenance Assessment District No. AD 84-2 (AD 84-2), encompassing the entire City, was created to fund costs associated with street lighting and the maintenance of various landscaped areas in the City. This was a successor to the District enacted by the County of Ventura prior to the incorporation of the City. In subsequent years, Zones of Benefit were added to fund improvements and the maintenance of certain specific areas. Later, these Zones were changed to District 1 through District 12.

Since 1984, the City has formed additional Assessment Districts to fund the maintenance of certain landscape improvements in and adjacent to:

2001

- Silver Oak Lane Tract 5201 (AD01-1, District 14)
- Country Club Estates Tract 4928 (AD01-2, District 15 Zone A) ♦
- Masters at Moorpark Country Club Tract 5463 (AD01-2, District 15 Zone B) ♦
- Mountain View Tract 5166 (AD01-3, District 16) †

2004
- Moonsong Court Tract 5307 (AD04-01, District 18)

2005
- Campus Plaza Tract 5264 (AD05-01, District 19)

2006
- Canterbury Lane Tract 5133 (AD06-01, District 21 - Zone A)
- Ivy Lane Tract 5425 (AD06-01, District 21 - Zone B) ♦

2007
- Meridian Hills Tracts 5187 and 5405♦ (AD07-02, District 20)
- Moorpark Highlands Tract 5045 (AD07-01, District 22)
- 875 Los Angeles Avenue IPD 2000-10 (AD07-04, District 24) ††

2008
- Patriot Commerce Center CPD 2004-01 (AD07-03, District 25)

2009
- 14339-14349 White Sage Road CPD 2004-03 (AD09-01, District 26) †††

2010
- Tuscany Square CPD 2005-02 (AD10-01, District 31) †††
- 145 Park Lane CPD 2005-03 (AD10-02, District 32) †††

2015
- Vistas at Moorpark Tract 5130 (AD15-01, District 33)

Notes: † Districts 13, 17, 27, 28 and 29 are not assigned.
†† District 23 – Tract 5130, Suncal/Vistas was not completed.
††† Districts 26, 31 and 32 are back up maintenance districts.
♦ On October 7, 2015, by Resolution No. 2015-3443, Tract 5463 was annexed into District 15, designated as Zone B. On November 20, 2013, by Resolution No. 2013-3241, Tract 5425 was annexed into District 21, designated as Zone B. On April 21, 2021, by Resolution No. 2021-4003, Lot C of Tract 5405 was also known as Phase II was accepted by the City Council.

As part of the annual budget process, the City Council considers whether to renew the subject Assessment Districts and levy assessments for the upcoming fiscal year. In preparation for that consideration, it is necessary to prepare an Engineer's Report setting forth certain relevant information pertaining to such an action. On January 21, 2026, the City Council adopted Resolution No. 2026-4373 directing the preparation of said Engineer's Report.

Engineer's Report

Staff is presenting the preliminary Engineer's Report (Report) to the City Council for consideration and approval. By approving the Report, the Council will be establishing the

assessment levy amount and the formula used to spread the assessment and calculation of "special" benefit versus "general" benefit. The Report sets forth certain relevant information, including the following:

- a Boundary Map(s);
- the reason for the assessments;
- the duration of the assessments;
- the method of apportionment;
- the amount of the annual assessments;
- information regarding cost-of-living adjustments;
- information pertaining to reductions to the amounts levied to keep assessment fund reserve balances within certain prescribed limits; and
- a description of improvements to be maintained.

Improvements to be Maintained

The improvements and maintenance funded by the Assessment Districts is generally described as follows:

a. ***Street Lighting****:* Street lighting energy and maintenance costs (Citywide assessment).

b. ***Landscape Maintenance****:* The maintenance of certain designated parkways and medians (Citywide assessment).

c. ***Zones/Districts***:

Zone / District	AD Name	Location
1	Pecan Avenue	Tract 2851
2	Steeple Hill Area	Tract 2865
3	Butter Creek/Peppermill	Tract 3032
4	Williams Ranch Road	Tract 3274
5	Pheasant Run Area	Tracts 3019 & 3525
6	Inglewood Street	Tract 3274
7	Moorpark Business Park	LA Ave & Gabbert
8	Home Acres Buffer Area	West end of West Ranch area
9	Moorpark Industrial Park	Condor Drive
10	Mountain Meadows	Planned Community 3
11	Alyssas Court	Tract 4174
12	Carlsberg Specific Plan	

Zone / District	Assessment District Name	Location
14	Silver Oak Lane	Tract 5201
15 Zone A	Country Club Estates	Tract 4928
15 Zone B	Masters at Moorpark Country Club	Tract 5463
16	Mountain View	Tract 5161
18	Moonsong Court	Tract 5307
19	Campus Plaza	Tract 5264
20	Meridian Hills	Tracts 5187 & 5405
21	Canterbury Lane	Tract 5133
21 Zone B	Ivy Lane	Tract 5425
22	Moorpark Highlands	Tract 5045
24	875 Los Angeles Ave	LA Ave & Goldman Ave
25	Patriot Commerce Center	CPD 2004-01
26	14339-14349 White Sage Road	CPD 2004-03
31	Tuscany Square	CPD 2005-02
32	145 Park Lane	CPD 2005-03
33	Vistas at Moorpark	Tract 5130

Notes: Zone/District 2, 5, 10 & 16 include drainage maintenance.
Zone/District 13, 17, 27, 28, 29 & 30 are unassigned.
Zone/District 23 Suncal/Vistas was not completed.

Capital Improvement Reserve Study

In addition to the above maintenance and improvements, future capital needs within a District, such as replacement costs of landscaping and other improvements (e.g., trails, hardscape, drainage facilities, fencing, decorative lighting, and project signage, etc.) needed to be considered. As such, on April 21, 2021, the City Council adopted a Landscape and Lighting Maintenance Districts Reserve Fund Study, which was performed by an independent consulting firm, *Willdan Financial Services*, to address depleting capital reserves and to provide a framework for a comprehensive plan that ensures the long-term viability of the said improvements in each of the Districts. The consultant's study included an inventory and analysis of all systems and facilities within the Districts, including their current viability and remaining life span. This Study prescribed the appropriate assessment rates needed for a Capital Improvements Reserve fund within each District which will address future capital needs, with an annual increase of 2.5% built into the assessment schedule to account for the rising capital improvement costs. The suggested assessment for FY 2026/27 levies (listed below) incorporate appropriate levies that will cover both operating costs and maintain the required Operational Reserves fund balances in addition to the levies established annually through the Engineer's Report, which include allocations for operating reserves to cover fluctuations in operating expenses.

Table 1

Zones\Districts	FY 25/26 Assessment (a)	Capital Improvement Reserve (b)	Proposed (Decrease) / Increase (c)	FY 26/27 Assessment (d) (a + b +/- c)	Units (e)	Total District Assessments Projected (d x e)
11 - Alyssas Court T 4174	$337.78	$0.00	$0.00	$337.78	9	$3,040.02
12 - Carlsberg Specific Plan Area						
Residential	$398.81	$47.41	($0.22)	$446.00	536	$239,056.00
Commercial/Industrial	$156.31	$47.41	($0.72)	$203.00	69.74	$14,157.22
Institutional	$1,411.31	$47.41	($0.72)	$1,458.00	3.84	$5,598.72
15 - Country Club Estate Zone A	$746.63	$134.85	$0.00	$881.48	324	$285,599.52
15.1 - Masters at Moorpark Country Club	$496.63	$134.85	$0.00	$631.48	50	$31,574.00
16 - Mountain View	$249.76	$9.81	$0.00	$259.57	59	$15,314.63
18 - Moonsong Court T 5307	$548.70	$52.05	$0.00	$600.75	25	$15,018.75
19 - Campus Plaza	$295.50	$179.94	$0.00	$475.44	6.27	$2,981.01
20 - Meridian Hills	$1,496.19	$152.09	$0.00	$1,648.28	248	$408,773.44
21 - Canterbury Lane	$89.91	$3.55	($18.46)	$75.00	77	$5,775.00
21.1 - Ivy Lane T 5425	$99.96	$1.87	($11.83)	$90.00	99	$8,910.00
22 - Moorpark Highlands	$1,096.70	$131.95	($100.00)	$1,128.65	673.5	$760,145.78

FY 2026/27 Assessment Amounts and Adjustment

The method used to establish the assessment amounts is based on a two-step process: 1) identifying the “special” benefits resulting from the improvements; and 2) allocating the assessments to the property based on the proportional “special” benefits derived from improvements over and above the “general” benefits. This method has been unchanged from prior years. AD 84-2, which includes Zones/Districts 1 to 11, was established prior to the passage of Proposition 218. As such, the per lot (per acre) assessment amounts in these Zones/Districts are at the same level. Any action to otherwise increase these assessments may not proceed without first seeking approval of such an increase via a mail ballot prepared and processed in accordance with the requirements of Proposition 218.

Pursuant to language set forth in the formation documents for Zone/Districts 12 through 33, the annual maximum assessments for these Zone/Districts may be increased annually to cover cost-of-living (COLA) increases. The COLA increase in the Los Angeles/Long Beach/Anaheim Area Consumer Price Index (CPI) from December 2024 to December 2025 is 3.01 percent (3.01%). The maximum assessment amounts for FY 2026/27 include the COLA adjustments which are also summarized as follows:

MAXIMUM ASSESSMENTS FOR ZONES 12 – 33

Zone/District	FY 25/26 Maximum Assessment	COLA 3.01%	FY 26/27 Maximum Assessment[3]
12 Carlsberg - Residential	$771.64	$23.23	$794.86
12 Carlsberg - Commercial	$279.24	$8.41	$287.64
12 Carlsberg - Institutional	$2,515.57	$75.72	$2,591.28
14 Silver Oak Lane T5201	$227.19	$6.84	$234.02
15 County Club Estates T4928 Zone A	$2,406.53	$72.44	$2,478.96
15 Masters at Moorpark Country Club T5463 Zone B	$4,443.10	$133.74	$4,576.81
15 Masters at Moorpark Country Club T5463 Zone B[1]	$22,957.70	$691.03	$23,648.72
16 Mountain View T5161	$662.19	$19.93	$682.12
18 Moonsong Court T5307	$1,394.12	$41.96	$1,436.08
19 Campus Plaza T5264[2]	$3,345.99	$100.71	$3,446.70
20 Meridian Hills T5187 & T5405	$3,509.73	$105.64	$3,615.37
21 Canterbury Lane T5133	$590.81	$17.78	$608.59
21 Canterbury Lane T5133[1]	$678.68	$20.43	$699.10
21 Ivy Lane T5425 Zone B	$153.69	$4.63	$158.31
21 Ivy Lane T5425 Zone B[1]	$220.90	$6.65	$227.54
22 Moorpark Highlands T5045	$4,378.89	$131.80	$4,510.69
22 Moorpark Highlands T5045[1]	$4,800.53	$144.50	$4,945.01
24 875 Los Angeles Ave[2]	$13,906.97	$418.60	$14,325.56
25 Patriot Commerce Center CPD 2004-01[2]	$6,321.36	$190.27	$6,511.63
26 14339-14349 White Sage Road CPD 2004-03[2]	$6,748.51	$203.13	$6,951.64
31 Tuscany Square CPD 2005-02[2]	$8,257.55	$248.55	$8,506.10
32 145 Park Lane CPD 2005-03[2]	$14,254.93	$429.07	$14,684.00
33 Vistas at Moorpark T5130[1]	$18,975.71	$571.17	$19,546.87

Notes:

[1] Includes additional per lot assessment for HOA maintained improvements as a backup district.

[2] Does not include additional per lot assessment for Property Owner maintained improvements as a backup district.

[3] Final calculations are rounded and/or adjusted to match official rates on the Resolution.

Districts 24, 25, 26, 31 and 32 have been established as “back up” Assessment Districts to manage certain landscape maintenance responsibilities assigned to the respective property owners. If the property owners are adequately maintaining the prescribed landscape improvements, the approved maximum assessment will not be levied. In the event the property owners fail to adequately maintain the landscape improvements, the City can take over the maintenance responsibility and levy the assessment.

Reserves / Fund Balances

On April 21, 2021, the City Council approved revisions to Landscaping and Lighting Assessment District (LLAD) City Council Policy 5.5, which was part of Resolution No. 2019-3851. The amendments were incorporated into the comprehensive update of the City Council Policies on February 16, 2022. The newly adopted revisions allow for the funding of Operational Reserves and Capital Improvement Reserves for each of the City's LLAD. For Operational Reserves, each district is to maintain a fund balance of approximately 50% of estimated annual maintenance and servicing costs to December 10 of the fiscal year or whenever the City expects to receive its apportionment of special assessments and tax collections from the County, whichever is later. For Capital Improvements Reserves, each district shall maintain a fund balance calculated in conformance with the adopted LLAD Capital Improvements Reserves Fund Study, increasing 2.5% annually over the useful life of such improvements as specified in the Study.

For FY 2026/27, Fund Balances for the levied districts will be:

Table 2

District/ Zone	Fund Balance, Estimate 7/1/26	Other Revenue	Total Levy Amount	Requested Expenditure Budget	Operational Fund Balance Projected 6/30/27 [1]	Capital Improvement Fund Balance Projected 6/30/27	Fund Balance, Projected 6/30/27
12	$634,246	$25,000	$258,798	$263,859	$131,930	$522,255	$654,185
15 Zones A/B	$1,190,121	$50,000	$317,174	$586,902	$293,451	$676,941	$970,392
16	$27,340	$1,000	$15,315	$15,973	$7,987	$19,695	$27,682
18	$81,458	$3,000	$15,019	$13,847	$6,924	$78,706	$85,630
19	$86,813	$3,000	$2,981	$5,928	$2,964	$83,902	$86,866
20	$644,666	$30,000	$408,773	$482,598	$241,299	$359,542	$600,841
21 Zones A/B	$244,160	$10,000	$14,685	$20,854	$10,427	$237,564	$247,991
22	$1,250,996	$50,000	$760,146	$806,530	$403,265	$851,347	$1,254,612

[1] Operational Fund Balance equals 50% of Requested Expenditure Budget

On April 21, 2021, the City Council approved acceptance of District 20 (Meridian Hills T5187, Lot C T5405) Phase 2, and the City assumed responsibility for the maintenance of the slope; parkway and median landscape improvements; bio-swales; detention basis and storm drains. District 15, Zone B (Masters at Moorpark Country Club T5463) was also accepted. District 33 (Vistas at Moorpark T5130) was formed but no improvements have been installed; therefore, no levies are assessed for FY 2026/27.

Landscaping and Lighting a Maintenance Budget

This report was prepared in advance of the Council's discussions of the FY 2026/27 Mid-Cycle Budget. Therefore, the figures identified in the Report may not be identical to those in the Proposed Mid-Cycle Adjusted Budget but will be closely comparable. By adopting the Report, the Council is not approving any expenditures. Instead, approval of expenditures will occur with the adoption of the City Mid-Cycle Budget Adjustments for FY 2026/27. Adopting the Report simply establishes the assessment amount for the new fiscal year.

The preliminary proposed budget for lighting and landscaping in FY 2026/27 is $3,258,820. This is comprised of salaries and employee benefits ($431,820); services and supplies ($2,824,000); and debris basin expenses ($3,000). Services and supplies include $1,911,450 for landscaping and maintenance; $614,950 for water and electricity; and $297,600 for street lighting. The salaries and employee benefits for maintenance staff are distributed to various Zones/Districts based the Zone/District's size relative to the total acreage of 135.9 acres citywide. This is a more reasonable basis for cost sharing, and it is expected to reduce the General Fund support to those Zones/Districts with deficit fund balances.

Fund Deficits

Since Zones/Districts 1 through 11 were established without a cost-of-living adjustment factor, the maximum assessment amount per unit cannot be increased. It is therefore anticipated that the following Zones/Districts will generate operating deficits for FY 2026/27:

Table 3

Fund No. - Zone/District Title	FUND BALANCE DEFICITS FY24/25 Actual	FY 25/26 Projected	FY 26/27 Estimated	Increase / (Decrease)
2300 Citywide - Landscape	($212,808)	($314,706)	($239,170)	($75,536)
2301 District 1 - Pecan Avenue	($13,381)	($18,670)	($17,088)	($1,582)
2303 District 3 - Buttercreek/Peppermill	($1,408)	($2,671)	($2,191)	($480)
2304 District 4 - Williams Ranch Rd	($956)	($2,867)	($2,877)	$10
2305 District 5 - Pheasant Run Area	($72,196)	($76,614)	($71,450)	($5,164)
2306 District 6 - Inglewood St	$0	($377)	($546)	$169
2308 District 8 - Home Acres Buffer	($14,809)	($18,253)	($17,803)	($450)
2309 District 9 - Moopark Industrial Park	($7,210)	($6,943)	($7,063)	$120
2310 District 10 - Mountain Meadows	$0	($4,492)	($47,505)	$43,013
2314 District 14 - Wilshire Builders	($3,988)	($4,578)	($4,060)	($518)
Deficit Zone Total	**($326,755)**	**($450,171)**	**($409,753)**	**($40,418)**

Due to the fixed maximum assessment rates in the Citywide District and Zones/Districts 1 through 14 and increasing maintenance and operations costs, operating deficits in street lighting and landscaped areas will continue to grow. The FY 2025/26 projected deficit of $450,171 is $123,416 more than the FY 2024/25 actual operating deficits of $326,755. The estimated deficit in FY 2026/27 is expected to decrease by $40,418 to $409,753 primarily due to decreased landscape contract. General Fund transfers are used to subsidize the Zones/Districts with operating deficits to avoid the reporting of deficit fund balances.

Public Hearing

Attachment 2 is a Resolution approving the subject Engineer's Report and setting June 3, 2026, as the date of a Public Hearing to consider the levy of the assessments for the Landscaping and Lighting Assessment Districts for FY 2026/27. This Resolution will also serve as the Public Hearing notice for the June 3, 2026, Public Hearing.

FISCAL IMPACT

There will be no fiscal impact associated with the setting of the Public Hearing and the preliminary approval of the Engineer's Report.

COUNCIL GOAL COMPLIANCE

This action does not support a current strategic directive.

STAFF RECOMMENDATION **(ROLL CALL VOTE REQUIRED)**

1. Set the Public Hearing date for June 3, 2026; and

2. Adopt Resolution No. 2026-____.

Attachment 1: Summary of Assessment Levy Amounts
Attachment 2: Draft Resolution No. 2026-____
Attachment 3: Engineer's Report

SUMMARY OF ASSESSMENT LEVY AMOUNTS

Zone / District	Total Assessment Amount	Per Lot Assessment			
		Landscape		L/S & Drainage	
		Units	Amount	Units	Amount
Citywide - Street Lighting	$260,500	12,500.00	$ 20.84		
Citywide - Landscaping Residential	$144,266	43,717.00	$ 3.30		
Citywide - Landscaping Commercial/Industrial	$49,574	2,875.50	$ 17.24		
	$193,840				
1 - Pecan Avenue T 2851	$9,702	75.00	$ 129.36		
2 - Steeple Hill Area T 2865 L/S	$66,848	574.00	$ 116.46		
LS / Drainage	$6,991	48.00	$ 116.46	48.00	$ 29.18
	$73,839				
3 - Butler Creek/Peppermill T 3032	$3,079	265.00	$ 11.62		
4 - Williams Ranch Road T 3274	$6,383	129.00	$ 49.48		
5 - Pheasant Run Area T 3019/3525 L/S	$15,274	142.00	$ 107.56		
LS / Drainage	$8,567	75.00	$ 107.56	75.00	$ 6.66
	$23,840				
6 - Inglewood Street T 3306	$924	22.00	$ 42.00		
7 - Moorpark Business Park LA Ave/Gabbert	$11,298	91.74	$ 123.15		
8 - Home Acres Buffer					
Area City	$7,654	497.00	$ 15.40		
Home Acres	$7,574	201.00	$ 37.68		
	$15,227				
9 - Moorpark Industrial Park Condor Drive	$1,357	49.46	$ 27.43		
10 - Mountain Meadows PC-3					
Residential L/S	$135,782	1,774.00	$ 76.54		
Residential LS / Drainage	$58,457	669.00	$ 76.54	669.00	$ 10.84
Commercial	$7,216	11.23	$ 642.57		
	$201,455				
11 - Alyssas Court T 4174	$3,040	9.00	$ 337.78		
Capital Improvement Reserve	$0	9.00	$ -		
	$3,040				

SUMMARY OF ASSESSMENT LEVY AMOUNTS

Zone / District	Total Assessment Amount	Per Lot Assessment			
		Landscape		L/S & Drainage	
		Units	Amount	Units	Amount
12 - Carlsberg Specific Plan Area					
Residential	$213,644	536.00	$ 398.59		
Commercial/Industrial	$10,840	69.67	$ 155.59		
Institutional	$5,417	3.84	$ 1,410.59		
Capital Improvement Reserve	$28,897	609.51	$ 47.41		
	$258,798				
14 - Silver Oak Lane T 5201	$2,340	10.00	$ 234.02		
15 - Country Club Estates T 4928 Zone A	$241,908	324.00	$ 746.63		
Capital Improvement Reserve	$43,691	324.00	$ 134.85		
	$285,600				
15 - Masters at Moorpark Country Club T 5463 Zone B	$24,831	50.00	$ 496.63		
Capital Improvement Reserve	$6,743	50.00	$ 134.85		
	$31,574				
16 - Mountain View T 5161	$14,736	59.00	$ 249.76		
Capital Improvement Reserve	$579	59.00	$ 9.81		
	$15,315				
18 - Moonsong Court T 5307	$13,717	25.00	$ 548.70		
Capital Improvement Reserve	$1,301	25.00	$ 52.05		
	$15,019				
19 - Campus Plaza T 5264	$1,853	6.27	$ 295.50		
Capital Improvement Reserve	$1,128	6.27	$ 179.94		
	$2,981				
20 - Meridian Hills T 5187 & 5405	$371,055	248.00	$ 1,496.19		
Capital Improvement Reserve	$37,718	248.00	$ 152.09		
	$408,773				
21 - Canterbury Lane T 5133	$5,501	77.00	$ 71.45		
Capital Improvement Reserve	$273	77.00	$ 3.55		
	$5,775				
21.1 Ivy Lane T 5425	$8,724	99.00	$ 88.13		
Capital Improvement Reserve	$185	99.00	$ 1.87		
	$8,910				

SUMMARY OF ASSESSMENT LEVY AMOUNTS

Zone / District	Total Assessment Amount	Per Lot Assessment			
		Landscape		L/S & Drainage	
		Units	Amount	Units	Amount
22 - Moorpark Highlands T 5045					
Residential	$657,324	659.50	$ 996.70		
Institutional	$13,954	14.00	$ 996.70		
Capital Improvement Reserve	$88,868	673.50	$ 131.95		
	$760,146				
24 - 875 Los Angeles Ave	$0	2.53	$ -		
25 - Patriot Commerce Center	$0	11.52	$ -		
26 - 14339-14349 White Sage Road	$0	8.15	$ -		
31 - Tuscany Square	$0	6.96	$ -		
32 - 145 Park Lane	$0	1.00	$ -		
33 - Vistas at Moorpark	$0	110.00	$ -		

Note: Total Assessment amount differs slightly from Table 1 of the Engineer's Report (Attachment C) due to rounding in the calculation.

RESOLUTION NO. 2026-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, DECLARING ITS INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026/2027, PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING FOR THE CITY OF MOORPARK LANDSCAPING AND LIGHTING MAINTENANCE ASSESSMENT DISTRICTS

WHEREAS, on January 21, 2026, by Resolution No. 2026-4373, the City Council ordered the preparation of an Engineer's Report for the City's Landscaping and Lighting Maintenance Assessment Districts (the "Assessment Districts") for fiscal year 2026/2027; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22565, *et. seq.,* of the Streets and Highways Code (the "Report") and Article XIIID of the California Constitution; and

WHEREAS, said Engineer's Report was filed with the City Clerk and the City Council has reviewed the Report and wishes to take certain actions relative to said Report and the levy of assessments recommended therein.

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

SECTION 1. The Report for "Moorpark Landscaping and Lighting Maintenance Assessment Districts," for the fiscal year commencing on July 1, 2026, and ending on June 30, 2027, on file with the City Clerk, has been duly considered by the Moorpark City Council and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.

SECTION 2. It is the intention of this Council to continue to collect assessments within the Assessment Districts for fiscal year 2026/2027. Within the Assessment Districts, the existing and proposed improvements, and any substantial changes proposed to be made to the existing improvements, are generally described as the installation, maintenance and servicing of public facilities, including but not limited to, street lights, public lighting facilities, landscaping, sprinkler systems, statuary, fountains, other ornamental structures and facilities, landscape corridors, ground cover, shrubs and trees, street frontages, drainage systems, fencing, entry monuments, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned, operated or maintained by the City of Moorpark. Installation means the construction of lighting and landscaping improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage and lights. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any

improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

SECTION 3. The Assessment Districts consists of the lots and parcels shown on the boundary maps of the Assessment Districts on file with the City Clerk, and reference is hereby made to such map for further particulars.

SECTION 4. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the Assessment Districts, and the proposed assessments upon assessable lots and parcels of land within the Assessment Districts. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 5. The fiscal year 2026/2027 maximum authorized levy rates are not proposed to increase, with the exception of Zone 12, District 14, District 15, District 16, District 18, District 19, District 20, District 21, District 22, District 24, District 25, District 26, District 31, District 32 and District 33. The authorized maximum assessment rate for these Districts includes an annual adjustment by an amount equal to the annual change in the Los Angeles/Long Beach/Anaheim Area Consumer Price Index (CPI). As the amount of the annual increase in the CPI from December 2024 to December 2025 is 3.01%, the authorized maximum levy rates for fiscal year 2026/2027 are 3.01% above the maximum levy rate for fiscal year 2025/2026. Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2026/2027 are as follows:

Zone 12	$794.86 per single family benefit unit
	$287.64 per acre of commercial or industrial property
	$2,591.28 per acre of institutional property
District 14	$234.02 per single family benefit unit
District 15 Zone A	$2,478.96 per single family benefit unit
District 15 Zone B	$4,576.81per single family benefit unit
District 16	$682.12 per single family benefit unit
District 18	$1,436.08 per single family benefit unit
District 19	$3,446.70 per acre of commercial or industrial property
District 20	$3,615.37 per single family benefit unit
District 21	$699.10 per single family benefit unit
District 21 Zone B	$227.54 per single family benefit unit
District 22	$4,945.01 per single family benefit unit
District 24	$14,325.56 acre of commercial or industrial property
District 25	$6,511.63 acre of commercial or industrial property
District 26	$6,951.64 acre of commercial or industrial property
District 31	$8,506.10 acre of commercial or industrial property
District 32	$14,684.00 acre of commercial or industrial property
District 33	$19,546.87 per single family benefit unit

SECTION 6. Notice is hereby given that on June 3, 2026, at the hour of 6:30 p.m. at the Moorpark City Hall City Council Chamber Room, located at 323 Science Drive, Moorpark, California 93021, the Council will hold a public hearing to consider the ordering of the improvements and the continuation of the proposed assessments.

SECTION 7. Prior to the conclusion of the hearing, any interested person may file a written protest with the City Clerk, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to the City Clerk, City of Moorpark, 323 Science Drive, Moorpark, California 93021.

SECTION 8. The City Clerk shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the City of Moorpark.

SECTION 9. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 6th day of May, 2026.

_____
Chris R. Enegren, Mayor

ATTEST:

_____
Ky Spangler, City Clerk

ENGINEER'S REPORT

City of Moorpark

Landscaping and Lighting Maintenance Assessment Districts

Fiscal Year 2026-27

April 2026

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

Engineer of Work:

SCIConsultingGroup
Public Finance Consulting Services

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

(This page intentionally left blank.)

Table of Contents

Introduction **1**

Overview 1
Engineer's Report and Continuation of Assessments 7
Legislative Analysis 8

Plans & Specifications **11**
Fiscal Year 2026-27 Estimate of Cost and Budget **13**
Method of Apportionment **17**

Method of Apportionment 17
Discussion of Benefit 17
General versus Special Benefit 19
Method of Assessment 23
Assessment Apportionment 23
Appeals and Interpretation 37

Assessment **38**
Appendix A - 2026-27 Assessment Roll **40**
Appendix B - Assessment Diagram **41**

(This page intentionally left blank.)

Introduction

Overview

The City of Moorpark's (the "City") Lighting Maintenance Assessment District 84-2 ("AD84-2") was formed in 1984 to provide funding for public street lighting and parkway/median landscape maintenance and improvement expenses through the levy of benefit assessments. In addition, the City formed Landscaping and Lighting Maintenance Assessment Districts No. AD-01-1, AD-01-2, AD-01-3, AD-04-1, AD-05-1, AD-06-1, AD-07-1, AD-07-2, AD-07-3, AD-07-4, AD-09-1, AD-10-1, AD-10-2 and AD-15-1 (the "LLDs") to provide funding for additional parkway landscape maintenance and improvement expenses in specific areas as described below. These Assessment Districts (collectively "the Assessment Districts" or "Assessments") were formed pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act").

Within the Assessment Districts, there are three types of assessments, generally described as follows:

1. **Citywide Assessments:** assessments for AD84-2 applied to all parcels within the City that receive benefits.
2. **Zone Assessments:** assessments for AD84-2 applied to properties within certain Zones of Benefit to fund improvements and maintenance services which benefit those properties.
3. **District Assessments:** assessments for the LLDs applied to properties within certain boundaries to fund improvements and maintenance services which benefit those properties.

Citywide Assessments

Within AD84-2, there are two types of expenses funded by distinct Citywide assessments:

1. **Street lighting** costs associated with City-owned and Southern California Edison (S.C.E.) owned streetlights distributed to all benefiting properties within City limits.
2. **Landscape maintenance** costs associated with parkway/median maintenance and improvement distributed to all benefiting properties within City limits.

AD84-2 Zone of Benefit Assessments

Landscape maintenance, servicing and improvement costs for AD84-2 for unique Zones of Benefit are allocated to all benefiting properties within each given zone of benefit. These Zones of Benefit are summarized as follows:

1. ***Pecan Avenue, Tract No. 2851:*** Maintenance costs associated with landscaping in the Ventura County Flood Control Easement and portions of the interior tract entry areas. The obligation upon these 75 lots is pursuant to a condition of development.

2. ***Steeple Hill Area, Tract No. 2865:*** Cost for maintenance of specific landscaping areas within the tract, including landscaping at Christian Barrett & Springs Road; Tierra Rejada landscaping, and Peach Hill Road landscaping on the east side between Christian Barrett and Tierra Rejada Roads, and the entry monument sign at Christian Barrett and Spring Road. In addition, the cost of maintaining certain drainage detention and debris basins is assessed to certain lots within this zone. The obligation upon the lots within this tract is pursuant to a condition of development.

3. ***Buttercreek / Peppermill, Tract No. 3032:*** Maintenance costs associated with landscaping an entry monument at Buttercreek Road and Los Angeles Avenue. These costs are spread to the 265 lots within the tract.

4. ***Williams Ranch Road, Tract No. 3274:*** Maintenance costs associated with landscape areas along Williams Ranch Road parkway adjacent to Peach Hill drain channel and Edison entries within PC-3. These costs are spread to the 129 lots within the tract.

5. ***Pheasant Run Area, Tract Nos. 3019 & 3525:*** Maintenance costs associated with landscaping the Tierra Rejada Road slope and parkway areas and parkway on the west side of Peach Hill Road between Williams Ranch and Tierra Rejada Roads within tract Nos. 3019 and 3525. These costs are spread to the 217 lots within the tracts. In addition, the cost of maintaining certain drainage detention and debris basins is assessed to certain lots within this zone.

6. ***Inglewood Street, Tract No. 3306:*** Costs for maintenance of landscape areas within tract 3306 at the westerly terminus of Inglewood Street. These costs are spread to the 22 lots within the tract.

7. ***Moorpark Business Park, Los Angeles Avenue Parkway:*** Maintenance costs associated with landscaping the parkway on the north side of Los Angeles Avenue between Gabbert Road and Shasta Avenue will be borne by all industrial lots northerly of Los Angeles Avenue, southerly of Poindexter Avenue, easterly of Gabbert Road, and westerly of Shasta Avenue.

8. ***Home Acres Buffer Area:*** Maintenance costs associated with the buffer area at the west end of the West Ranch area, is to be split 50-50 between residential properties within the West Ranch area and the area outside the City known as Home Acres. That portion of this Zone of Benefit with the City consists of the residential area within Tracts 4340, 4341, 4792 and a portion of tract 4342. This area is bounded on the north by the Arroyo

Simi, on the east by Tierra Rejada Road and the commercial property at the corner of Tierra Rejada Road and Mountain Trail Street, on the south by tracts 4367, 4342-5 and on the west by the City boundary.

9. ***Moorpark Industrial Park, Condor Drive:*** Maintenance costs associated with the parkway located at the northwest corner of Princeton Avenue and Virginia Colony Place will be borne by the developed parcels within the Industrial park on Condor Drive (Tract 3492).

10. ***Mountain Meadows, PC-3:*** Maintenance costs associated with landscaping within this area will be borne by all properties within the Mountain Meadows Planned Community (PC-3). The landscaping to be maintained consists of the Peach Hill Water Linear Park, the slope along the north side of Peach Hill Wash and the downstream flood control facility located just east of Mountain Trail Street and certain parkways on Tierra Rejada Road. In addition, the cost of maintaining certain drainage detention and debris basins is assessed to certain lots within this zone.

11. ***Alyssas Court, Tract 4174:*** Maintenance costs associated with landscaping within this area will be borne by all properties within the tract.

12. ***Carlsberg Specific Plan:*** Maintenance costs associated with certain landscape improvements as described in the Boundary Map for Zone 12. The cost for the maintenance of these improvements will be borne by all of the properties within Zone 12 as defined in said Boundary Maps and generally described as that area bounded by the Route 23 Freeway, Tierra Rejada Road, Spring Road, the Arroyo Simi and New Los Angeles Avenue. At the time of formation in July 2000, the City Council directed that the City pay Zone 12 assessments for property owned by the Moorpark Unified School District.

LLD Assessments

Landscape maintenance, servicing and improvement costs for unique services provided to properties within specific areas are allocated to all benefiting properties within the boundaries of each given LLD. These Districts are summarized as follows:

14. ***Silver Oak Lane, Tract 5201:*** Maintenance costs associated with parkway landscaping along Peach Hill Road and Rolling Knoll Road, including turf, ground cover, shrubs, trees, irrigation systems, drainage systems, lighting, fencing, statuary, fountains, and other ornamental structures and facilities, entry monuments and other improvements adjacent to properties within Tract 5201.

15. ***Country Club Estates Zone A, Tract 4928:*** Maintenance costs associated with parkway landscaping on the south side of the street along the Equestrian Trail running between Grimes Canyon Road and Walnut Canyon Road. Median landscaping at the north side of the Equestrian Trail at Grimes Canyon Road and Walnut Canyon Road; and landscaping of the Equestrian Staging Area located on the east side of Grimes Canyon Road. Maintenance costs associated with maintaining trail and landscape improvements

between District 15 and District 20, north of Spring Road, is shared proportionally between the two Districts. Effective fiscal year 2016-17 Tract 5463 has been annexed into District 15 as Zone B, maintenance costs associated with maintenance of trail and landscape improvements is shared proportionally between the two Zones. Please refer to the Annexation of Tentative Tract Map No. 5463 into City of Moorpark Landscaping and Lighting Maintenance Assessment District No. AD01-02 Final Engineer's Report dated September 2015 for details regarding this annexation.

15.1 ***Masters at Moorpark Country Club Zone B, Tract 5463:*** Maintenance costs associated with the maintenance of trails, detention basins and an access road. In addition, maintenance costs associated with maintenance of trail and landscape improvements shared proportionally between the Zone A and Zone B. Additional landscape maintenance associated with maintenance of natural areas and landscape improvements located throughout the annexation area as illustrated in the Maintenance Responsibility Map identified as HOA maintenance area located in Appendix A of the fiscal year 2016-17 Engineer's Report (the formation report). The HOA shall retain the responsibility for the maintenance of these areas, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these areas. The assessment for the cost of maintaining the HOA maintained improvements will be levied only if the City takes over responsibility for the maintenance of the HOA maintained improvements.

16. ***Mountain View, Tract 5161:*** Landscaping maintenance costs associated with approximately 6,926 square feet of parkway landscaping located in and adjacent Tract 5161. Wall maintenance, including graffiti abatement, and repair of the walls. Drainage maintenance costs associated with twelve (12) storm water quality catch basin filter inserts placed in twelve (12) catch basins within Tract 5161.

18. ***Moonsong Court, Tract 5307:*** Landscaping maintenance costs associated with landscaping and irrigation system, along the west and south perimeter of the Tract, on Flory Street and on Los Angeles Avenue. Drainage maintenance of the bio-swales on the north and south side of Moonsong Court, at the Flory Street entrance to Tract 5307. Beginning fiscal year 2008-09 the drainage maintenance of the bio-swales has been eliminated.

19. ***Campus Plaza, Tract 5264:*** Median and island landscape and hardscape maintenance costs associated with the Collins Drive median; the stamped concrete in the traffic island at the Collins Drive entrance to the center; the stamped concrete in the traffic island at the freeway on-ramp; and the Campus Park Drive median along the frontage of the property. Parkway landscaping cost associated with the landscaping of the parkway improvements along the Campus Park Drive and Collins Drive frontages of the property. The property owner shall retain the responsibility for the maintenance of the parkway landscaping, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the parkway improvements. The assessments for the cost of maintaining the parkway improvements will be levied only if the City takes over responsibility for the maintenance of the parkway improvements.

20. ***Meridian Hills, Tract 5187, 5405:*** Landscape maintenance costs associated with the maintenance of slope, parkway and median landscape improvements located throughout the District. Drainage maintenance costs associated with the maintenance of bio-swales, detention basins and storm drains. Phase II improvements were accepted April 2021. Maintenance costs associated with maintaining trail and landscape improvements between District 15 and District 20, north of Spring Road, are shared proportionally between the two Districts.

21. ***Canterbury Lane, Tract 5133:*** Parkway landscape cost associated with the maintenance of parkway landscape improvements along Los Angeles Avenue frontage and Millard Street western perimeter. City maintained drainage costs associated with the maintenance of filtration systems, six seven-foot catch basins, two fourteen-foot catch basins and storm drains located throughout the District. HOA maintained drainage costs associated with the maintenance of drainage improvements including front yard grass swales (for 77 lots), catch basin near the northwest corner of the tract, six twelve inch pad catch basins and pad PVC drains. The Homeowners Association shall retain the responsibility for the maintenance of these drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these drainage improvements. The assessments for the cost of maintaining these drainage improvements will be levied only if the City takes over responsibility for the maintenance of these drainage improvements.

21.1 ***Ivy Lane Zone B, Tract 5425:*** Parkway landscape cost associated with the maintenance of parkway landscape improvements along Los Angeles Avenue frontage. Drainage maintenance costs associated with the maintenance of filtration systems, nine seven-foot catch basins, four fourteen-foot catch basins and storm drains located throughout the Zone. The Homeowners Association shall retain responsibility for the maintenance of parkway landscape improvements along Edenbridge Road, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these parkway improvements. The assessments for the cost of maintaining these parkway improvements will be levied only if the City takes over responsibility for the maintenance of these parkway improvements.

22. ***Moorpark Highlands, Tract 5045*:** Landscape maintenance costs associated with the maintenance of slope, parkway and median landscape improvements along Spring Road. Maintenance of all trails located throughout the District. The maintenance of three detention basins and four debris basins. Drainage maintenance costs associated with the maintenance of all storm drains and catch basins. Maintenance of all access roads. HOA maintained landscape costs associated with the maintenance of slope landscape improvements along Hightop Street and Ridgecrest Drive. Maintenance of parkway landscape improvements along Elk Run Loop. The Homeowners Association shall retain the responsibility for the maintenance of these landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these landscape improvements. The assessments for the cost of maintaining these landscape improvements will be levied only if the City takes over responsibility for the maintenance of these landscape improvements.

24. ***875 Los Angeles Ave, LA Ave & Goldman:*** Landscape maintenance costs associated with the maintenance of parkway and site landscape improvements along Goldman Avenue and Los Angeles Avenue. The Property Owner shall retain the responsibility for the maintenance of the landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape improvements. The assessments for the cost of maintaining the landscape improvements will be levied only if the City takes over responsibility for the maintenance of the landscape improvements.

25 ***Patriot Commerce Center, CPD 2004-01:*** Landscape maintenance costs associated with the maintenance of slope landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of a bio swale, storm drain system and five catch basins. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.

26 ***14339-14349 White Sage Road, CPD 2004-03:*** Landscaping maintenance costs associated with the maintenance of slope landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.

31 ***Tuscany Square, CPD 2005-02:*** Landscaping maintenance costs associated with the maintenance of landscape improvements including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Los Angeles Avenue, Moorpark Avenue and Park Crest Lane. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.

32 ***145 Park Lane, CPD 2005-03:*** Landscaping maintenance costs associated with the maintenance of landscape improvements including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Park Lane. Drainage maintenance costs associated with the maintenance of storm drain

pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements.

33 ***Vistas at Moorpark, Tract 5130:*** Landscaping maintenance costs associated with the maintenance of improvements including but not limited to landscaped areas, irrigated ground cover, irrigation systems, detention basins and a stormwater access road located within or adjacent to the District. The maintenance of setback landscaping and trails on the west side of Spring Road between Charles Street and the project entry way. The Property Owner shall retain the responsibility for the maintenance of landscaped areas located in the eastern and southern areas of the District as illustrated in the Maintenance Responsibility Map identified as HOA maintenance area located in Appendix A of the formation Engineer's Report, fiscal Year 2015-16. The Property Owner shall retain the responsibility for the maintenance of these landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape improvements. The assessments for the cost of maintaining these landscape improvements will be levied only if the City takes over responsibility for the maintenance of the landscape improvements.

Engineer's Report and Continuation of Assessments

This Engineer's Report ("Report") was prepared to establish the budgets for the continued capital improvement and services expenditures that would be funded by the proposed 2026-27 assessments, determine the benefits received from the lighting and landscaping maintenance and improvements by property within the Assessment Districts and the method of assessment apportionment to lots and parcels within the Assessment Districts. 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 XIIID of the California Constitution (the "Article").

In each subsequent year for which the assessments will be levied, the Council 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 Council 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 Council adopted on January 21, 2026.

If the Council approves this Engineer's Report and the continuation of the assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the 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 for June 3, 2026. At this hearing, the Council would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. If confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2026-27.

Legislative Analysis

Proposition 218

AD84-2 assessments were formed prior to the passage of 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 XIIIC and XIIID of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments. The other Assessments described in this Engineer’s Report that were formed after the passage of Proposition 218 are consistent with Proposition 218 and the procedures and requirements established by Proposition 218 for new or increased assessments.

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. 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

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article 13C and 13D of the California Constitution based on the following factors:

1. The Assessment District(s) are divided into narrowly drawn and separate zones of benefit / Assessment Districts, and the assessment revenue derived from real property in each zone / Assessment District is extended only on specifically identified improvements and/or maintenance and servicing of those improvements in that zone / Assessment District and other improvements in the Assessment District(s) that confer special benefits to property in that zone / Assessment District.
2. The use of narrowly drawn zones of benefit and Assessment Districts 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 a direct advantage to the property in the zone / Assessment District.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each zone benefit / Assessment District the properties in that zone / Assessment District in a manner different in kind from the benefit that other parcels of real property in the Assessment Districts derive from such improvements, and the benefits conferred on such property in each zone / Assessment District are more extensive and direct than a general increase in property values.
4. The assessments paid in each zone of benefit / Assessment District are proportional to the special benefit that each parcel within that zone / Assessment District receives from such improvements and the maintenance thereof because:

    a. The specific improvements and maintenance and utility costs thereof in each zone / Assessment District and the costs thereof are specified in this Engineer's Report; and

b. Such improvement and maintenance costs in each zone / Assessment District are allocated among different types of property located within each zone of benefit / Assessment District, and equally among those properties which have similar characteristics and receive similar special benefits.

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.

Plans & Specifications

The work and improvements (the "Improvements") are proposed to be undertaken by the City of Moorpark Landscaping and Lighting Maintenance Assessment Districts and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment Districts 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:

Installation, maintenance and servicing of public facilities, and incidental expenses, including but not limited to, street lights, public lighting facilities, landscaping, sprinkler systems, statuary, fountains, other ornamental structures and facilities, landscape corridors, ground cover, shrubs and trees, street frontages, drainage systems, fencing, entry monuments, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned and maintained by the City of Moorpark. Any plans and specifications for these improvements will be filed with the Public Works Director of the City of Moorpark and are incorporated herein by reference.

Installation means the construction of lighting and landscaping improvements, including, but not limited to: land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage and lights.

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

Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

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

The assessment proceeds will be exclusively used for Improvements within the Assessment Districts plus Incidental expenses. Reference is made to the Improvement plans, which are on file with the Department of Public Works of the City of Moorpark.

Fiscal Year 2026-27 Estimate of Cost and Budget

CITY OF MOORPARK											
Landscaping and Lighting MADs											
Fiscal Year 2026/27 Budget											
Zone / District Designation			1	2	3	4	5	6	7	8	9
Account Number	2300.3100	2300.3102	2301.0000	2302.0000	2303.0000	2304.0000	2305.0000	2306.0000	2307.0000	2308.0000	2309.0000
Assessor Fund Number											
District Description	***Street Lighting***	***Landscaping***	***Tract 2851***	***Tract 2865***	***Tract 3032***	***Wm Ranch Rd***	***T-3019 & T-3525***	***Tract 3306***	***L A @ Gabbert***	***Home Acres Buffer***	***Condor Dr.***
DIRECT COSTS											
Salaries & Benefits	$0	$29,380	$4,240	$10,810	$420	$1,560	$14,290	$170	$2,480	$4,280	$1,320
Services & Supplies	$297,600	$407,850	$22,550	$75,650	$4,850	$7,700	$81,000	$1,300	$17,750	$28,750	$7,100
Debris Basin Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fixed Equipment Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital Improvement Projects	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	$297,600	$437,230	$26,790	$86,460	$5,270	$9,260	$95,290	$1,470	$20,230	$33,030	$8,420
Total Expense per Benefit Unit	$23.81	$10.00	$357.20	$150.63	$19.89	$71.78	$671.06	$66.82	$220.51	$66.46	$170.24
RESERVE FUNDS / OTHER CONTRIBUTIONS											
Contribution to/(from) Operational Reserve Fund	($36,100)	$169,163	$1,582	($8,621)	$480	($10)	$5,164	($169)	($4,112)	$450	($120)
Contribution to/(from) General Fund	$0	($412,352)	($18,670)	$0	($2,671)	($2,867)	($76,614)	($377)	$0	($18,253)	($6,943)
Contribution to/(from) Capital Improvements Fund	$0	$0	$0	$0	$0	$0	$0	$0	($3,820)	$0	$0
Contribution (from) Other / Interest Income	($1,000)	$0	$0	($4,000)	$0	$0	$0	$0	($1,000)	$0	$0
Subtotal	($37,100)	($243,189)	($17,088)	($12,621)	($2,191)	($2,877)	($71,450)	($546)	($8,932)	($17,803)	($7,063)
Balance to Levy	$260,500	$194,041	$9,702	$73,839	$3,079	$6,383	$23,840	$924	$11,298	$15,227	$1,357
DISTRICT STATISTICS											
Total Parcels	11,310	11,310	88	623	269	131	217	22	107	725	13
Total Benefit Units - (Zone A) Residential	12,500.00	43,723.00	75.00	574.00	265.00	129.00	142.00	22.00	91.74	497.00	
Total Benefit Units - (Zone B) Com./Indus.		2,886.00		48.00			75.00			201.00	49.46
Total Benefit Units - (Zone C) Institutional											
Levy per Unit (Zone A)	$20.84	$3.30 [1]	$129.36	$116.46	$11.62	$49.48	$107.56	$42.00	$123.15	$15.40	$27.43
Levy per Unit (Zone B)		$17.24		$145.64			$114.22			$37.68	
Levy per Unit (Zone C)											
Total Assessment Levy	$260,500.00	$194,041	$9,702.00	$73,838.76	$3,079.30	$6,382.92	$23,840.02	$924.00	$11,297.78	$15,227.48	$1,356.69
FUND BALANCES											
Beginning Operational Reserve Fund Balance 7/1/26	$6,912	($408,333)	($18,670)	$17,225	($2,671)	($2,867)	($76,614)	($377)	($3,820)	($18,253)	($6,943)
Contribution To / (From) Operational Reserve Fund	($36,100)	$169,163	$1,582	($8,621)	$480	($10)	$5,164	($169)	($4,112)	$450	($120)
Ending Operational Reserve Fund Balance 6/30/27	($29,188)	($239,170)	($17,088)	$8,603	($2,191)	($2,877)	($71,450)	($546)	($7,932)	($17,803)	($7,063)
Beginning Capital Improvements Reserve Fund Balance 7/1/26	$0	$0	$0	$25,912	$0	$0	$0	$0	$11,142	$0	$0
Contribution To / (From) Capital Improvements Reserve Fund	$0	$0	$0	$0	$0	$0	$0	$0	($3,820)	$0	$0
Ending Capital Improvements Reserve Fund Balance 6/30/27	$0	$0	$0	$25,912	$0	$0	$0	$0	$7,322	$0	$0
Total Ending Reserve Fund Balances 6/30/27 [2]	($29,188)	($239,170)	($17,088)	$34,516	($2,191)	($2,877)	($71,450)	($546)	($610)	($17,803)	($7,063)
HISTORICAL INFORMATION											
2025-26 Net Levy per Unit/Acre	$20.84	$3.30 / $17.24	$129.36	$116.46/$145.64	$11.62	$49.48	$107.56/$114.22	$42.00	$123.15	$15.40 / $37.68	$27.43
2024-25 Net Levy per Unit/Acre	$20.84	$3.30 / $17.24	$129.36	$116.46/$145.64	$11.62	$49.48	$107.56/$114.22	$42.00	$123.15	$15.40 / $37.68	$27.43
2023-24 Net Levy per Unit/Acre	$20.84	$3.30 / $17.24	$129.36	$116.46/$145.64	$11.62	$49.48	$107.56/$114.22	$42.00	$123.15	$15.40 / $37.68	$27.43

CITY OF MOORPARK											
Landscaping and Lighting MADs											
Fiscal Year 2026/27 Budget											
Zone / District Designation	10	11	12	14	15	15.1	16	18	19	20	21
Account Number	2310.0000	2311.0000	2312.0000	2314.0000	2315.0000	2315.0000	2316.0000	2318.0000	2319.0000	2320.0000	2321.0000
Assessor Fund Number											
District Description	***Mt. Meadows***	***Tract 4174***	***Carlsberg***	***Silver Oak Lane***	***Country Club Estates Zone A***	***Masters at Moorpark Country Club Zone B***	***Mountain View***	***Moonsong Ct***	***Campus Plaza***	***Meridian Hills***	***Canterbury Lane***
DIRECT COSTS											
Salaries & Benefits	$60,060	$410	$36,260	$1,000	$27,330	$7,510	$1,300	$1,590	$920	$89,170	$410
Services & Supplies	$193,900	$1,650	$231,250	$5,400	$228,850	$31,800	$11,900	$12,550	$5,150	$401,400	$10,275
Debris Basin Expenses	$0	$0	$0	$0	$0	$0	$3,000	$0	$0	$0	$0
Fixed Equipment Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital Improvement Projects	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	$253,960	$2,060	$267,510	$6,400	$256,180	$39,310	$16,200	$14,140	$6,070	$490,570	$10,685
Total Expense per Benefit Unit	$143.16	$228.89	$499.09	$640.00	$790.68	$786.20	$274.58	$565.60	$968.10	$1,978.10	$138.77
RESERVE FUNDS / OTHER CONTRIBUTIONS											
Contribution to/(from) Operational Reserve Fund	($43,013)	$980	$16,288	$518	$69,420	$2,264	$115	$3,879	($89)	($51,797)	$3,090
Contribution to/(from) General Fund	($4,492)	$0	$0	($4,578)	$0	$0	$0	$0	$0	$0	$0
Contribution to/(from) Capital Improvements Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contribution (from) Other / Interest Income	($5,000)	$0	($25,000)	$0	($40,000)	($10,000)	($1,000)	($3,000)	($3,000)	($30,000)	($8,000)
Subtotal	($52,505)	$980	($8,712)	($4,060)	$29,420	($7,736)	($885)	$879	($3,089)	($81,797)	($4,910)
Balance to Levy	$201,455	$3,040	$258,798	$2,340	$285,600	$31,574	$15,315	$15,019	$2,981	$408,773	$5,775
DISTRICT STATISTICS											
Total Parcels	2,493	9	626	10	251	60	59	26	4	260	77
Total Benefit Units - (Zone A) Residential	1,774.00	9.00	536.00	10.00	324.00	50.00	59.00	25.00	6.27	248.00	77.00
Total Benefit Units - (Zone B) Com./Indus.	669.00		69.67								
Total Benefit Units - (Zone C) Institutional	11.23		3.84								
Levy per Unit (Zone A)	$76.54	$337.78	$446.00	$234.02	$881.48	$631.48	$259.57	$600.75	$475.44	$1,648.28	$75.00
Levy per Unit (Zone B)	$87.38		$203.00								
Levy per Unit (Zone C)	$642.57		$1,458.00								
Total Assessment Levy	$201,455.24	$3,040.02	$258,797.73	$2,340.20	$285,599.52	$31,574.00	$15,314.63	$15,018.75	$2,981.01	$408,773.44	$5,775.00
FUND BALANCES											
Beginning Operational Reserve Fund Balance 7/1/26	($4,492)	$4,505	$185,810	($4,578)	$237,645	$40,247	$15,058	$16,394	$8,822	$200,299	$23,779
Contribution To / (From) Operational Reserve Fund	($43,013)	$980	$16,288	$518	$69,420	$2,264	$115	$3,879	($89)	($51,797)	$3,090
Ending Operational Reserve Fund Balance 6/30/27	($47,505)	$5,485	$202,098	($4,060)	$307,065	$42,511	$15,173	$20,272	$8,733	$148,502	$26,869
Beginning Capital Improvements Reserve Fund Balance 7/1/26	$0	$12,403	$448,436	$0	$678,340	$233,889	$12,282	$65,064	$77,991	$444,367	$168,010
Contribution To / (From) Capital Improvements Reserve Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Capital Improvements Reserve Fund Balance 6/30/27	$0	$12,403	$448,436	$0	$678,340	$233,889	$12,282	$65,064	$77,991	$444,367	$168,010
Total Ending Reserve Fund Balances 6/30/27[2]	($47,505)	$17,888	$650,534	($4,060)	$985,404	$276,400	$27,455	$85,336	$86,725	$592,869	$194,879
HISTORICAL INFORMATION											
2025-26 Net Levy per Unit/Acre	$76.54/$87.38/642.5	$337.78	$446/$203/$1458	$227.19	$881.48	$631.48	$259.57	$600.75	$475.44	$1,648.28	$93.46
2024-25 Net Levy per Unit/Acre	$76.54/$87.38/642.5	$337.78	$446/$203/$1458	$219.68	$881.48	$631.48	$259.57	$600.75	$425.44	$1,648.28	$103.46
2023-24 Net Levy per Unit/Acre	$76.54/$87.38/642.5	$337.78	$450/$162.50/$146	$212.32	$850.00	$602.00	$250.00	$600.00	$500.00	$2,100.00	$108.46

CITY OF MOORPARK									
Landscaping and Lighting MADs									
Fiscal Year 2026/27 Budget									
Zone / District Designation	21.1	22	24	25	26	31	32	33	
Account Number	2321.0000	2322.0000	2324.0000	2325.0000	2326.0000	2331.0000	2332.0000	2333.0000	
Assessor Fund Number									
			875 Los	*Patriot Commerce*	*14339-14349*			*Vistas at*	
District Description	***Ivy Lane Zone B***	***Moorpark Highlands***	***Angeles Ave***	***Center***	***White Sage Rd***	***Tuscany Square***	***145 Park Lane***	***Moorpark***	***Totals***
DIRECT COSTS									
Salaries & Benefits	$410	$136,500	$0	$0	$0	$0	$0	$0	**$431,820**
Services & Supplies	$10,025	$727,750	$0	$0	$0	$0	$0	$0	**$2,824,000**
Debris Basin Expenses	$0	$0	$0	$0	$0	$0	$0	$0	**$3,000**
Fixed Equipment Expenses	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Capital Improvement Projects	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Subtotal	$10,435	$864,250	$0	$0	$0	$0	$0	$0	**$3,258,820**
Total Expense per Benefit Unit	$105.40	$1,310.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
RESERVE FUNDS / OTHER CONTRIBUTIONS									
Contribution to/(from) Operational Reserve Fund	$475	($54,104)	$1,000	$300	$200	$100	$100	$0	**$77,432**
Contribution to/(from) General Fund	$0	$0	$0	$0	$0	$0	$0	$0	**($547,817)**
Contribution to/(from) Capital Improvements Fund	$0	$0	$0	$0	$0	$0	$0	$0	**($3,820)**
Contribution (from) Other / Interest Income	($2,000)	($50,000)	($1,000)	($300)	($200)	($100)	($100)	$0	**($184,700)**
Subtotal	($1,525)	($104,104)	$0	$0	$0	$0	$0	$0	**($658,905)**
Balance to Levy	$8,910	$760,146	$0	$0	$0	$0	$0	$0	**$2,599,915**
DISTRICT STATISTICS									
Total Parcels	100	690	2	1	2	4	1	18	
Total Benefit Units - (Zone A) Residential	99.00	659.50						110.00	
Total Benefit Units - (Zone B) Com./Indus.		-	2.53	11.52	8.15	6.96	1.00		
Total Benefit Units - (Zone C) Institutional		14.00							
Levy per Unit (Zone A)	$90.00	$1,128.65						$0.00	
Levy per Unit (Zone B)			$0.00	$0.00	$0.00	$0.00	$0.00		
Levy per Unit (Zone C)		$1,128.65							
Total Assessment Levy	$8,910.00	$760,145.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$2,599,914.80**
FUND BALANCES									
Beginning Operational Reserve Fund Balance 7/1/26	$15,743	$450,432	$3,634	$1,120	$732	$444	$480	$0	**$681,664**
Contribution To / (From) Operational Reserve Fund	$475	($54,104)	$1,000	$300	$200	$100	$100	$0	**$77,432**
Ending Operational Reserve Fund Balance 6/30/27	$16,218	$396,328	$4,634	$1,420	$932	$544	$580	$0	**$759,095**
Beginning Capital Improvements Reserve Fund Balance 7/1/26	$36,628	$800,564	$25,152	$7,666	$4,977	$937	$1,051	$0	**$3,054,811**
Contribution To / (From) Capital Improvements Reserve Fund	$0	$0	$0	$0	$0	$0	$0	$0	**($3,820)**
Ending Capital Improvements Reserve Fund Balance 6/30/27	$36,628	$800,564	$25,152	$7,666	$4,977	$937	$1,051	$0	**$3,050,991**
Total Ending Reserve Fund Balances 6/30/27[2]	$52,846	$1,196,892	$29,786	$9,086	$5,909	$1,480	$1,631	$0	**$3,810,086**
HISTORICAL INFORMATION									
2025-26 Net Levy per Unit/Acre	$101.83	$1,228.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2024-25 Net Levy per Unit/Acre	$101.83	$1,228.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2023-24 Net Levy per Unit/Acre	$106.79	$1,300.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

Notes To The Estimate Of Cost

1) Landscape Assessment Rate for Single Family, Level 1 x Levy per Unit (Zone A) = Annual Landscaping Assessment (4 x $3.30 = $13.20). Due to rounding, Assessment differs slightly from Table 1 of the Engineer's Report.

2) The Finance Director or his/her designee shall work with the responsible department head and assessment engineer to calculate annual operating costs and the Operational Reserves and Capital Improvements Reserves fund balances for each landscape and lighting assessment district in conjunction with preparation of the City's annual fiscal year budget. The Operational Reserves fund balances for each landscape and lighting assessment district ("LLAD") shall not exceed the estimated costs of maintenance and servicing to December 10 of the fiscal year, or approximately fifty percent (50%) of the annual estimated costs of each LLAD, or whenever the City expects to receive its apportionment of special assessments and tax collections from the county, whichever is later. The Capital Improvements Reserves fund balances shall be maintained for each LLAD to ensure sufficient operational available funding (i.e. cash flow) and to cover replacement costs for capital assets including, but not limited to, landscape materials, irrigation equipment, hardscape, walls, ornamental structures, trails, drainage facilities, fencing, decorative lighting, and project signage. Contributions to the Capital Improvements Reserves fund balances shall be calculated in conformance with the adopted LLAD Capital Improvements Reserves Fund Study ("Study") with an annual increase of 2.5% over the useful life of such improvements as specified in the Study. The Study shall be re-evaluated every 15 years, or sooner at the discretion of the Finance Director.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report explains the special and general benefits to be derived from the installation, maintenance and servicing of lighting and landscaping facilities throughout the City, and the methodology used to apportion the total assessment to properties within the Assessment Districts.

The Assessment Districts consists of all Assessor Parcels within the boundaries of the City of Moorpark as defined by the County of Ventura tax code areas. 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 Assessment Districts 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 XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

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

Benefit categories have been established that represent the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing lighting and landscaping improvements to be provided with the assessment proceeds. These categories of special benefit are summarized as follows:

A. Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment Districts.
B. Access to Improved landscaped areas and Other Public Improvements within the Assessment Districts.
C. Improved Views within the Assessment Districts.
D. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
E. Creation of individual lots for residential and commercial use that, in absence of the assessments, would not have been created.
F. Drainage of water and runoff from property in the District
G. Protection from flooding and standing water due to the improved drainage systems

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.

General versus Special Benefit

The Assessments allow the City to provide permanent public Improvements within its boundaries at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, the Improvements would not be provided because the City does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment Districts will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of landscaped parkways, landscaped medians, landscaped corridors, lights, signs, trail systems, drainage facilities, other Improvements and costs incidental to providing the Improvements and collecting the Assessments. The Assessments are also structured to provide specific Improvements within each Zone of Benefit and / or Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Zone of Benefit and / or Assessment District.

Although these Improvements may be available to the general public at large, the permanent public Improvements in the Assessment Districts were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment Districts, and not the public at large. Other properties that are either outside the Assessment Districts or within the Assessment Districts and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes in the Assessment Districts would not have been built if the Assessments were not established because an assessment for the Improvements was a condition of development approval.

In summary, real property located within the boundaries of the Assessment Districts distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels, the extension of usable land area provided by the Assessments and other special benefits. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment Districts have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment Districts receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Assessment Districts in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Without the Assessments, the public improvements within the Assessment Districts would not be maintained and would turn into brown, unmaintained and unusable public improvements and public lands. If this happened, it would create a significant and material negative impact on the desirability, utility and value of property in the Assessment Districts. The Improvements are, therefore, clearly above what otherwise would be provided. In fact, it is reasonable to assume that if Assessments were not collected and the Improvements were not maintained as a result, properties in the Assessment Districts would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the landscaping Improvements funded by the Assessment are of special benefit to the identified benefiting properties located within the Assessment Districts and that the value of the special benefits from such Improvements to property in the Assessment Districts reasonably exceeds the cost of the Assessments for every assessed parcel in the Assessment Districts. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.)

Quantification of General Benefit

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 Moorpark, the County of Ventura 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, etc.) This funding from other sources more than compensates for general benefits, if any, received by the properties within the Assessments Districts.

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 Districts and every benefiting property in the Assessment Districts enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

The General Benefits from these Assessments 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
Extension of recreation area	2	10%	0.2
Proximity to improved parks and recreational facilities	2	10%	0.2
Access to improved parks, open space and recreational areas	2	10%	0.2
Improved views	2	10%	0.2
Improved nighttime visibility and safety from streetlights	2	20%	0.4
	100		1.2
		Total Calculated General Benefit =	1.2%

As a result, the City will contribute at least 1.2% of the total budget from sources other than the Assessments. This contribution offsets any general benefits from the Improvements.

This general benefit contribution is the sum of the following components:

The City and / or Homeowners Association owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment Districts 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 and / or Homeowners Association towards general benefit from the maintenance, rehabilitation and replacement of the curb and gutter is conservatively estimated to be 1%.

The City and / or Homeowners Association owns and maintains local public streets along the border of the Assessment District Improvements. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the City and / or Homeowners Association towards general benefit from the maintenance of local public streets is conservatively estimated to be 1%.

The value of the construction of the Improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this "annuity" can be used to offset general benefit costs, and is conservatively estimated to contribute 25%.

Therefore the total General Benefit is conservatively quantified at 1.2% which is more than offset by the total non-assessment contribution towards general benefit of 27%.

Method of Assessment

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home as the base unit. This base unit 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 base unit 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 assigned one Equivalent Dwelling Unit ("EDU") or base unit.

Assessment Apportionment

Lighting

The single family home has been selected as the base unit for the assessments. By definition, a single family home located on a street that has existing streetlights is assigned 1 EDU or base benefit unit. This assessment rate, which is composed of benefit factors, which correspond to the following types of benefit.

People Use - People related benefits	0.50
Security Benefit - Property protection	0.25
Intensity - Degree of illumination	0.25
Assessment Rate:	1.00

Parcels in other land use categories, including publicly owned parcels, were then rated by comparison with the basic unit.

People Use - People related benefits

1. Reduction in night accidents.
2. Reduced vulnerability to criminal assault during hours of business.
3. Promotion of business operations during evening hours.
4. Increased safety on roads and highways.

Security Benefit - Property Protection

1. Reduction in vandalism and other criminal acts, and damage to improvements.
2. Reduction in burglaries.

Intensity:

Intensity or degree of illumination provided on streets varies with type of street, date of installation and the use of the property adjacent thereto.

Landscaping

The landscaping element of the spread formula recognizes that all properties within the City benefit from the maintenance of the landscaping within the public right-of-way and easements. These benefits include improved safety resulting from a regular tree trimming program and improved street sweeping capabilities resulting from trimming trees which may otherwise interface with street sweeping operations.

The method of spreading maintenance costs is based upon the assessment rates, and the assessment rates are determined by the "people use" attributed to each land use within the City. This method was chosen because the benefit received is directly proportionate to the number of people generated by each land use. Recognizing that residential land uses within the City derive a higher degree of benefit than non-residential land uses the formula was subdivided into two main groups, with residential land uses contributing in 75% of the assessment and non-residential uses being assessed for the remaining 25% of the maintenance costs.

The single family home has been selected as the base unit for the spread of assessment. The base unit has assigned an assessment rate of 4. Parcels in other land use categories, including publicly owned parcels, were rated by comparison with the basic unit. See Table 1 for further detail regarding the assessment rates and annual assessment for property by land use classification.

Assessment Apportionment by AD84-2 Zone / and LLD

Zone 1

75 lots within Tract No. 2851 are assessed an additional landscape maintenance assessment for a portion of the Ventura County Flood Control Easement immediately north of Campus Park Drive, as well as portions of the parkway landscaping at the entrance to and within the interior of Tract 2851. The additional per lot assessment is $129.36. The obligation upon these lots is pursuant to a condition of development.

Zone 2

623 lots within Tract 2865 are assessed an additional landscape maintenance assessment for the maintenance of specific landscape areas and debris basins within the tract. The landscaped areas include certain parkways, the Tierra Rejada Road slope and streetscape areas, and the monument sign within the tract. The additional per lot assessment is $116.46. 48 lots are assessed an additional $29.17 per lot for the maintenance of the debris basins. The obligations upon these lots are pursuant to a condition of development.

Zone 3

265 lots within Tract No. 3032 are assessed an additional landscape maintenance assessment for the maintenance of an entry monument at Butter Creek Road and Los Angeles Avenue and landscaping on the South side of Pepper Mill Street. The additional per lot assessment is $11.62.

Zone 4

129 lots within Tract No. 3274 are assessed an additional landscape maintenance assessment for the maintenance of the landscaped barrier in Williams Ranch Road at the Edison power lines, and the parkway landscaping on both sides of Williams Ranch Road east and west of the Edison Easement. The additional per lot assessment is $49.48. The obligation upon these lots is pursuant to a condition of development.

Zone 5

217 lots within Tract No. 3019 and 3525 are assessed an additional landscape maintenance assessment for the maintenance of the Tierra Rejada Road slope and parkways, including the entry statements at Pheasant Run Street, and the parkway on the west side of Peach Hill Road between Williams Ranch and Tierra Rejada Roads. The additional per lot assessment is $107.56. 75 lots are assessed an additional $6.66 per lot for the maintenance of debris basins. The obligation upon these lots is pursuant to a condition of development.

Zone 6

22 lots within Tract No. 3306 are assessed an additional landscape maintenance assessment for the maintenance of landscape area at the terminus of Inglewood Street. The additional per lot assessment is $42.00. The obligation upon these lots is pursuant to a condition of development.

Zone 7

90+ acres northerly of Los Angeles Avenue, southerly of Poindexter Avenue, and between Gabbert and Shasta Avenue are assessed an additional landscape maintenance assessment for the maintenance of the parkway on the north side of Los Angeles Avenue Parkway. The additional per lot assessment is $123.15 per acre.

Zone 8

498 lots within Tract No. 4340, 4341, 4792 and a portion of Tract 4342 are assessed an additional $15.40 for 50% of the maintenance costs for the Home Acres Buffer Areas. The remaining 50% of such costs are recovered via an assessment upon 201 lots in the Home Acres area, in the amount of $37.68 per lot. This is the total amount of the assessment on the lots within Home Acres. Said lots are not assessed for Citywide lighting or landscaping.

Zone 9

49 acres in the Industrial Park on Condor Drive are assessed an additional landscape maintenance assessment for the maintenance of the parkway located at the southwest corner of Princeton Avenue and Virginia Colony Place. The additional per lot assessment is $27.43 per acre.

Zone 10

2448 residential lots and one commercial property within the Mountain Meadows Planned Community (PC-3) are assessed an additional landscape maintenance assessment for the maintenance of the landscaping within the Peach Hill Wash Linear Park, the slope along the north side of the Peach Hill Wash and the downstream flood control facility located just east of Mountain Trail Street and within certain parkways along Terra Rejada Road. The additional per lot assessment for residential properties is $76.54 and the assessment for the commercial property at the southwest corner of Mountain Trail Street and Tierra Rejada Road is $642.57 per acre [118.81 ac x 8EDU/ac = 95 EDU >> x $76.55/EDU = $7,272.25 / 11.23 ac = $642.57]. 669 lots are assessed an additional $10.84 per lot for the maintenance of debris basins. The obligation upon these lots is pursuant to a condition of development.

Zone 11

9 lots within Tract No. 4174 are assessed an additional landscape maintenance assessment for the maintenance of parkway landscaping within the tract. The additional per lot assessment is $337.78.

Zone 12

The maintenance costs for Zone 12 are allocated to the approved ultimate land uses within Zone 12 as follows:

Improvement	*Comm./Ind.*	*Institutional*	*Residential*
Science Drive Parkways & Medians	25%		75%
Science Drive Slope Easements			100%
Tierra Rejada Rd. Parkways & Slopes			100%
Tierra Rejada Median	0%	0%	0%
Spring Road Parkway		34%	66%
Spring Road Slope Easements			100%
Spring Road Median	0%	0%	0%

It has been determined by the assessment engineer that formed this Zone of Benefit that Water Utility and Flood Control properties receive no benefit from the proposed improvements. Accordingly, all such properties shall be exempt from the Zone 12 assessments. In addition, in that the portion of the total assessment allocated to the Institutional Properties is spread to only lots 3 and 4 of Tract 4974, the slope adjacent to Spring Road (APN # 512-0-270-065) is exempt.

The assessments for Zone 12 can be increased annually after fiscal year 2000-01 to cover increases in the cost of maintenance, installation and servicing of the improvements. The rate of any annual increase shall be based upon the increase in the Consumer Price Index ("CPI") for all Urban Consumers for the Los Angeles Metropolitan Area, for the calendar year ending the December prior to the Fiscal Year of the proposed assessment. Any increase to the assessment for Zone 12 may include any increase deferred in any and all prior years. As the amount of the annual increase in the Los Angeles Area Consumer Price Index from December 2024 to December 2025 is 3.01% the maximum levy rate for fiscal year 2026-27 is 3.01% above the maximum levy rate for fiscal year 2025-26. Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2026-27 for each land use category are as follows:

- Commercial/Industrial: $287.64 /ac
- Institutional $2,591.28 /ac
- Residential $794.86 /Lot or EDU

The proposed assessment rates for fiscal year 2026-27 for each land use category are as follows:

- Commercial/Industrial: $203.00 /ac
- Institutional $1,458.00 /ac
- Residential $446.00 /Lot or EDU

District 14

10 lots within Tract No. 5201 are assessed an additional landscape maintenance assessment for the maintenance of parkway landscaping within the tract. The additional per lot maximum authorized assessment rate is $234.02. The proposed rate to be levied for fiscal year 2026-27 is $234.02. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI.

District 15 Zone A

216 residential lots and two golf course parcels within Tract 4928 are assessed an additional landscape maintenance assessment for the maintenance of trails and parkway and median landscaping within and adjacent to the tract. Effective fiscal year 2016-17 Tract 5463 has been annexed into District 15 as Zone B, maintenance costs associated with maintenance of trail and landscape improvements are shared proportionally between the two Zones resulting in a reduction in the maximum authorized assessment rate beginning fiscal year 2016-17. The Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on an EDU basis, with one third of EDU units to be allocated to the golf course parcels, and the remaining two thirds of EDU units to be allocated to the residential properties. The additional per EDU maximum authorized assessment rate for fiscal year 2026-27 is $2,478.96. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $881.48.

District 15 Zone B

50 residential lots in Tract 5463 are assessed an additional maintenance assessment for the maintenance of trails, detention basins and an access road. In addition, Zone B parcels are also assessed maintenance costs associated with maintenance of trail and landscape improvements shared proportionally between the Zone A and Zone B. The additional per EDU maximum authorized assessment rate for fiscal year 2026-27 is $4,576.81. Parcels in Tract 5463 are also subject to an additional landscape maintenance assessment for maintenance of natural areas and landscape improvements located throughout the annexation area as illustrated in the Maintenance Responsibility Map identified as HOA maintenance area located in Appendix A of the formation Engineer's Report, fiscal year 2016-17. The HOA shall retain the responsibility for the maintenance of these areas, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these areas. The assessment for the cost of maintaining the HOA maintained improvements will be levied only if the City takes over responsibility for the maintenance of the HOA maintained improvements. The additional per EDU maximum authorized assessment rate for fiscal year 2026-27 including HOA maintained areas is $23,648.72. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $631.48.

District 16

59 lots within Tract 5161 are assessed an additional landscape maintenance assessment for the maintenance of parkway landscaping and drainage improvements. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 is $682.12. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $259.57.

District 18

25 lots within Tract 5307 are assessed an additional landscape maintenance assessment for maintenance of landscaping and irrigation system, along the west and south perimeter of the Tract on Flory Street and on Los Angeles Avenue and drainage maintenance of bio-swales. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 is $1,436.08. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. Beginning fiscal year 2008-09 the drainage maintenance of the bio-swales has been eliminated. The elimination of the drainage maintenance results in a $5,000 reduction in drainage maintenance costs; causing the proposed assessment levy to be reduced. The proposed rate to be levied for fiscal year 2026-27 is $600.75.

District 19

Parcels within Tract 5264 are assessed an additional landscape maintenance assessment for maintenance of medians and islands on Collins Drive and the Campus Park Drive median along the frontage of the property. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 is $3,446.70. Parcels in Tract 5264 are also subject to an additional landscape maintenance assessment for maintenance of parkway landscaping along the Campus Park Drive and Collins Drive. The property owner shall retain the responsibility for the maintenance of the parkway landscaping, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the parkway improvements. The assessment for the cost of maintaining the parkway improvements will be levied only if the City takes over responsibility for the maintenance of the parkway improvements. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 including parkway landscaping is $13,019.52. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $475.44.

District 20

Parcels within Tract 5187 and 5405 are assessed an additional landscape maintenance assessment for maintenance of trails, slope, parkway and median landscape improvements located throughout and adjacent to the District. In addition parcels within Tract 5187 are also subject to an additional assessment for maintenance of bio-swales, detention basins and storm drains. The developer has not turned over these improvements to the City and the property owners remain responsible for the maintenance. The assessment will be levied only if the City accepts the responsibility for the maintenance of these improvements. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 is $3,615.37. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $1,648.28.

District 21

Parcels within Tract 5133 are assessed an additional landscape maintenance assessment for maintenance of parkway landscaping along Los Angeles Avenue frontage and Millard Street western perimeter. In addition parcels within Tract 5133 are also subject to an additional assessment for maintenance of drainage improvements including the maintenance of filtration systems, six seven foot catch basins, two fourteen foot catch basins and storm drains located throughout the District. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 is $608.59. Parcels in Tract 5133 are also subject to an additional drainage maintenance assessment for the maintenance of drainage improvements including front yard grass swales (for 77 lots), catch basin near the northwest corner of the tract, six twelve inch pad catch basins and pad PVC drains. The Homeowners Association shall retain the responsibility for the maintenance of these drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these drainage improvements. The assessments for the cost of maintaining these drainage improvements will be levied only if the City takes over responsibility for the maintenance of these drainage improvements. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 including HOA maintained drainage improvements is $699.10. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $75.00.

District 21 Zone B

Parcels with Tract 5425 are assessed an additional assessment associated with the maintenance of parkway landscape improvements along Los Angeles Avenue frontage. In addition parcels within Tract 5425 are also subject to an additional assessment for maintenance of drainage improvements located throughout the Zone. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 is $158.31. Parcels in Tract 5425 are also subject to an additional landscape maintenance assessment for the maintenance of parkway landscape improvements along Edenbridge Road. The Homeowners Association shall retain the responsibility for the maintenance of these landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these landscape improvements. The assessments for the cost of maintaining these landscape improvements will be levied only if the City takes over responsibility for the maintenance of these landscape improvements. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 including HOA maintained landscape improvements is $227.54. The proposed rate to be levied for fiscal year 2026-27 is $90.00. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI.

District 22

Parcels within Tract 5045 are assessed an additional assessment associated with the maintenance of slope, parkway and median landscape improvements along Spring Road. Maintenance of trails located throughout the District. In addition parcels within Tract 5045 are also subject to an additional assessment for maintenance of drainage improvements. The previous school site became tract 5860 consisting of 133 homes and was included in the landscape maintenance district in FY 2015-16. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 is $4,510.69. Parcels in Tract 5045 are also subject to an additional landscape maintenance assessment for the maintenance of slope landscape improvements along Hightop Street and Ridgecrest Drive and maintenance of parkway landscape improvements along Elk Run Loop. The Homeowners Association shall retain the responsibility for the maintenance of these landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of these landscape improvements. The assessments for the cost of maintaining these landscape improvements will be levied only if the City takes over responsibility for the maintenance of these landscape improvements. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 including HOA maintained landscape improvements is $4,945.01. The proposed rate to be levied for fiscal year 2026-27 is $1,128.65. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI.

District 24

Parcels within IPD 2000-10 are subject to an additional landscape maintenance assessment associated with the maintenance of parkway and site landscape improvements along Goldman Avenue and Los Angeles Avenue. The Property Owner shall retain the responsibility for the maintenance of the landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape improvements. The assessments for the cost of maintaining the landscape improvements will be levied only if the City takes over responsibility for the maintenance of the landscape improvements. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 is $321.75. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 including Property Owner maintained landscape and drainage improvements is $14,325.56. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $0.00.

District 25

Parcels within CPD 2004-01 are subject to an additional landscape maintenance assessment associated with the maintenance of slope landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of a bio swale, storm drain system and five catch basins. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 is $144.57. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 including Property Owner maintained landscape improvements is $6,511.63. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $0.00.

District 26

Parcels within CPD 2004-03 are subject to an additional landscape maintenance assessment associated with the maintenance of slope landscape improvements, right of way landscape improvements and project frontage landscape improvements. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the landscape and drainage improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape and drainage improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 is $94.36. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 including Property Owner maintained improvements is $6,951.64. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $0.00.

District 31

Parcels within CPD 2005-02 are subject to an additional landscape maintenance assessment associated with the maintenance of including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Los Angeles Avenue, Moorpark Avenue and Park Crest Lane. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 is $110.54. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 including Property Owner maintained improvements is $8,506.10. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $0.00.

District 32

Parcels within CPD 2005-03 are subject to an additional landscape maintenance assessment associated with the maintenance of including but not limited to trees, shrubs, ground cover, and irrigation systems located within or adjacent to the District along Park Lane. Drainage maintenance costs associated with the maintenance of storm drain pipes and stormwater filtration systems. The Property Owner shall retain the responsibility for the maintenance of the improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the improvements. The assessments for the cost of maintaining the landscape and drainage improvements will be levied only if the City takes over responsibility for the maintenance of the landscape and drainage improvements. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 is $769.84. The additional per acre maximum authorized assessment rate for fiscal year 2026-27 including Property Owner maintained improvements is $14,684.00. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $0.00.

District 33

Parcels within Tract 5130 are subject to an additional maintenance assessment associated with maintenance of improvements including but not limited to landscaped areas, irrigated ground cover, irrigation systems, detention basins and a stormwater access road located within or adjacent to the District. The maintenance of setback landscaping and trails on the west side of Spring Road between Charles Street and the project entry way. The Property Owner shall retain the responsibility for the maintenance of landscaped areas located in the eastern and southern areas of the District as illustrated in the Maintenance Responsibility Map identified as HOA maintenance area located in Appendix A of the formation Engineer's Report, fiscal Year 2015-16. The Property Owner shall retain the responsibility for the maintenance of these landscape improvements, but in the event it is ever determined that said maintenance is inadequate, the City can take over the maintenance of the landscape improvements. The assessments for the cost of maintaining these landscape improvements will be levied only if the City takes over responsibility for the maintenance of the landscape improvements. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 is $9,538.69. The additional per lot maximum authorized assessment rate for fiscal year 2026-27 including Property Owner maintained improvements is $19,546.87. This district is subject to an annual maximum authorized rate increase including the authorized CPI adjustment based upon the change in the CPI. The proposed rate to be levied for fiscal year 2026-27 is $0.00.

Table 1 - AD84-2 Assessment Rate and Assessment by Land Use Classification

Landclass	Description	Lighting Assessment Rate	Annual Lighting Assessment	Landscape Assessment Rate	Annual Landscaping Assessment
0	Residential Vacant	0.25	5.20	0	0.00
1	Single Family, Level 1	1	20.84	4	13.18
2	Mobile Home	0	0.00	0	0.00
3	Condominium	1	20.84	3	9.88
4	Residential Income, 2-4 Units	1	20.84	3	9.88
5	Apartments, (5+ Units)	0.75	15.64	3	9.88
6	Single Family, Level 2	0.75	15.64	4	13.18
9	Mobile Home and Trailer Parks	0.75	15.64	3	9.88
10	Commercial, Vacant	0.25	5.20	0	0.00
11	Retail Stores, Single Story	4	83.40	3	51.70
12	Store and Office (Combination)	4	83.40	3	51.70
15	Shopping Centers (Neighborhood)	6.5	135.51	10	172.38
16	Shopping Centers (Regional)	6.5	135.54	30	517.14
17	Office Building (1 Story)	3	62.56	3	51.70
18	Office Stores (Multi-Story)	4	83.40	6	103.42
19	Retail Stores (Multi-Story)	4	83.40	6	103.42
21	Restaurants & Cocktail Lounge	5	104.26	3	51.70
24	Banks, Savings & Loans	3	62.56	3	51.70
25	Service Stations	4	83.40	3	51.70
26	Auto Sales, Repair	4	83.40	1	17.24
30	Industrial, Vacant Land	0.25	5.20	0	0.00
31	Light Manufacturing	5	104.26	12	206.86
32	Warehousing	4	83.40	4	68.94
33	Industrial Condos, Co-ops, PUD's	5	104.26	3	51.70
38	Mineral Processing	3	62.56	3	51.70
44	Truck Crops	1	20.84	2	34.48
46	Pasture (Permanent)	1	20.84	2	34.48
48	Poultry	1	20.84	2	34.48
49	Flowers, Seed Production	1	20.84	2	34.48
51	Orchards	1	20.84	2	34.48
53	Field Crops, Dry	1	20.84	2	34.48
54	Pasture of Graze, Dry	1	20.84	2	34.48
55	Feed Lots	1	20.84	2	34.48
57	Tree Farms	1	20.84	2	34.48
61	Theater	5	104.26	2	34.48
69	Parks	0	0.00	0	0.00
70	Institutional Vacant Land	0.25	5.20	0	0.00
71	Churches, Convent, Rectory	0.25	5.20	0	0.00
72	Schools	0	0.00	0	0.00
73	Colleges	0	0.00	0	0.00
78	Public Buildings, Firehouses, Museums, Etc.	0	0.00	0	0.00
79	Flood Control	0	0.00	0	0.00
80	Miscellaneous Vacant Land	0.25	5.20	0	0.00
81	Utility Water Company	0	0.00	0	0.00
83	Petroleum & Gas	2	41.70	1	17.24
86	Water Rights, Pumps	0	0.00	0	0.00
88	Highways & Streets	0	0.00	0	0.00
91	Utility Edison	0	0.00	0	0.00
92	Telephone	0	0.00	0	0.00
93	S.P.R.R.	0	0.00	0	0.00
94	Undedicated Community Condo. Dev.	0	0.00	0	0.00
95	State Property	0	0.00	0	0.00
96	County Property	0	0.00	0	0.00
97	City Property	0	0.00	0	0.00
99	Exempt	0	0.00	0	0.00

Duration of Assessment

It is proposed that the Assessment be levied the first year and continued every year thereafter, so long as the maintenance and improvement of landscapes and street lighting services in the City of Moorpark requires funding from the assessments for its Improvements in the Assessment Districts. As noted previously, the Assessment can continue be levied annually after the City of Moorpark City Council approves an annually updated Engineer's Report, budget for the assessment, Improvements to be provided, and other specifics of the assessment. In addition, the City Council must hold an annual public hearing to continue the assessment.

Appeals 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 Finance Director 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 Finance Director or his or her designee will promptly review the appeal and any information provided by the property owner. If the Finance Director 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 Finance Director or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the Finance Director or her or his designee, may refer their appeal to the City Council of the City of Moorpark and the decision of the City Council of the City of Moorpark shall be final.

Assessment

WHEREAS, on January 21st, 2026 the City Council of the City of Moorpark, County of Ventura, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution (collectively "the Act"), adopted its Resolution Initiating Proceedings For the Levying of Annual Assessments for "Moorpark Landscaping and Lighting Maintenance Assessment Districts" for the Fiscal Year Commencing July 1, 2026 and ending June 30, 2027, and Ordering the Preparation and Filing of a Report Relating Thereto; and

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

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the City Council of said City of Moorpark, 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 assessment districts.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Landscaping and Lighting Maintenance Assessment Districts for the fiscal year 2026-27 is generally as follows:

Summary Cost Estimate

	F.Y. 2026-27 Budget
Direct Cost	$3,258,820
Reserve Funds / Other Contributions	($658,905)
NET AMOUNT TO ASSESSMENTS	$2,599,915

As required by the Act, Assessment Diagrams for the Assessment Districts showing the exterior boundaries of said Landscaping and Lighting Maintenance Assessment Districts have been prepared and are on file with the City. Reference is hereby made to such Diagrams. The distinctive number of each parcel or lot of land in the said Landscaping and Lighting Maintenance Assessment Districts 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 Landscaping and Lighting Maintenance Assessment Districts, 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 assessment is made upon the parcels or lots of land within the Landscaping and Lighting Maintenance Assessment Districts in proportion to the special benefits to be received by the parcels or lots of land from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the 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 Landscaping and Lighting Maintenance Assessment Districts.

Dated: April 16, 2026

Engineer of Work



By _____

John W. Bliss, License No. C052091

Appendix A - 2026-27 Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the City Clerk 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.

Appendix B - Assessment Diagram

Assessment Diagrams for the Assessment Districts have been prepared and are on file with the City. Reference is hereby made to such Diagrams, and they are incorporated herein by reference.

The boundaries of the Assessment Districts are displayed on the following Assessment Diagram and supporting maps.