



CAPISTRANO BEACH
CALIFORNIA

**CAPISTRANO BAY COMMUNITY SERVICES
DISTRICT**

SPECIAL BENEFIT ASSESSMENT

ENGINEER'S REPORT

FISCAL YEAR 2020/2021

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ENGINEER'S REPORT AFFIDAVIT

Capistrano Bay Community Services District (CSD)

Orange County, State of California

This Report describes the proposed budgets for each of the services provided by the CSD and assessments to be levied for Fiscal Year 2020/2021 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Orange County Assessor's maps for a detailed description of the lines and dimensions of parcels within the CSD. The undersigned respectfully submits the enclosed Report as directed by the Board of Directors.

Dated this _____ day of _____, 2020.

Willdan Financial Services
Assessment Engineer
On Behalf of the Capistrano Bay CSD

By: _____

Michael Medve, Senior Project Manager
District Administration Services

By: _____

Richard Kopecky
R. C. E. #16742

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Part I — Overview

A. Introduction

The Board of Directors of the Capistrano Bay Community Services District (“CSD” or “District”) annually levies and collects special benefit assessments (also referred to as user fees) in order to provide police protection services, street lighting services, utility services, refuse collection services, and road improvement and maintenance services (the “Services”) within the CSD. The District is annually levied pursuant to the *Community Services District Law, Chapter 3 (Alternative Revenues) of Division 3 of Title 6 of the California Government Code (§63322)* (“CSD Law”).

The District experienced a revenue cut in Fiscal Year 1983 when State Augmentation Funds were no longer available to use in making up the District’s budget shortfall. It was at this time that the CSD took steps to initiate a user fee. The District passed a user fee ordinance to begin the process of assessing the user fee.

In 2004, as a result of requirements imposed by California Constitution Articles XIII C and XIII D (commonly referred to as Proposition 218), the District had the user fee rate and methodology studied by an assessment engineer and conducted a ballot proceeding to validate a special benefit assessment in place of what had been previously referred to as the user fee. The District also raised the assessment rates by ten percent (10%) and added an annual inflation factor adjustment formula to the methodology.

A Public Hearing and ballot proceeding were held on February 24, 2004, and there was no majority protest, thus confirming and amending the existing user fee. Although the fee was established using procedures associated with special benefit assessments, it has also been referred to as a “user fee” for continuity. In this Engineer’s Report, the charge will be referred to as a special benefit assessment.

This Engineer’s Report (“Report”) has been prepared in accordance with the provisions of CSD Law and Proposition 218. This Report describes the District, the improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2020/2021. The proposed assessments are based on the historic and estimated costs to provide the Services to properties within the District. The costs of the Services and the annual levy, including all expenditures, deficits, surpluses, revenues, and reserves, are assessed to each parcel within the District in proportion to the parcel’s determination of special benefit.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (“APN”) by the Assessor’s Office of Orange County

("County"). The County Auditor/Controller uses APNs and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

The assessments as approved will be billed to the property owners directly. The District also reserves the right to submit the assessments to the County Auditor/Controller to be included on the property tax roll for each parcel within the District.

B. Applicable Legislation

On November 5, 1996, California voters approved Proposition 218. This Constitutional amendment was the latest in a series of initiatives reducing the revenue-raising discretion of California local governments. The provisions of the Proposition, now California Constitutional Articles XIII C and XIII D, can be summarized in four general areas:

1. Strengthens the general and special tax provisions of Proposition 13 and Proposition 62.
2. Extends the initiative process to all local taxes, assessments, fees, and charges.
3. Adds substantive and procedural requirements to assessments.
4. Adds substantive and procedural requirements to property-related fees and charges.

Proposition 218 requires that beginning July 1, 1997, all new and existing assessments (with some exceptions) conform to new substantive and procedural requirements. The special benefit assessment was confirmed in 2004 following the required procedures in compliance with the California Constitution as noted in the Overview. Any increase with the District rates beyond the regular inflation factor will require further compliance with the substantive and procedural provisions of the California Constitution.

This Report contains the method of spread, and as such has been prepared in accordance with these requirements. Once the substantive requirements have been met, new procedural requirements must be followed before *new or increased* assessments may be levied. Generally, these procedures include:

- The CSD must mail notices regarding assessments to all property owners. Each notice must contain an assessment ballot for the property owner to indicate approval or disapproval of the assessment.
- After mailing the notices, the CSD must hold a public hearing. At the conclusion of the public hearing, the CSD must tabulate all ballots received, counting each ballot in proportion to the total amount of the assessment. The assessment may be imposed only if 50% or more of the weighted ballots returned support the assessment. (Prior to Proposition 218, an assessment could be imposed if less than a majority of all landowners protested the imposition.)

These assessments are not new or increased, and therefore a ballot proceeding will not be necessary. However, a public hearing will be held on Tuesday June 23, 2020 to confirm the planned special assessment levy for Fiscal Year 2020/2021.

Part II — Plans and Specifications

A. Benefiting Properties within the District

The territory within the District consists of lots, parcels, and subdivisions of land located within the geographic boundary of the City of Dana Point. This area currently includes a total of 192 assessor's parcels identified by the County Assessor's Office, and which consists of both developed and undeveloped parcels.

B. Funding authorized by CSD Law

As generally defined by the CSD Law and Proposition 218, the CSD may impose a benefit assessment to finance public services. The costs of District include the following services:

- Police Protection
- Residential Street Lighting
- Recreation
- Trash Collection
- Road Improvement and Maintenance

C. Description of Improvements and Services

The fiscal year 2020/2021 budget for the District is shown in detail in Section IV of this report. Only the parcels that receive benefit from these services and improvements are levied. The "Parcel Type Levy Units" and the resulting "Charge Per Levy Unit" reflect a method of apportionment that most fairly proportions the costs of the services to each parcel. For a more complete description of the method used for calculating the "Total Levy Units" and "Charge per Levy Unit," please refer to (Section III), Benefit Analysis and Method of Apportionment.

Police Protection – Provides for the presence of peace officers to protect the gated community by means of controlling the gate, patrolling the premises, and managing construction traffic.

Residential Street Lighting – Provides for street lighting within the residential District streets, including all facilities, equipment, materials and utilities associated with street lighting.

Recreation – Provides for possible future recreation by means of parks, including, but not limited to, parks and, playgrounds, swimming pools and/or recreation buildings.

Trash Collection – provides for the operation and administration of the refuse collection program for all units within the District.

Road Improvements and Maintenance – Provides funding for construction, improvement, service and maintenance of public streets and roads throughout the District. The services provided may include, but are not limited to, renovation or restoration due to damage, flood and drainage control, repairs and re-grading, upgrades of existing areas as required for unpaved roads, and repairs do to damage from home construction traffic.

Detailed maps and descriptions of the location and extent of the specific improvements to be maintained by the District are on file in the District's office and by reference are made part of this Report. Those portions of the District improvements that may be identified as general benefit or will be funded in whole or in part by other revenue sources as part of the approved development agreements, will not be included as part of the District assessments. The net annual cost to provide and maintain the improvements determined to be of special benefit shall be allocated to each property in proportion to the special benefits received.

Part III — Method of Apportionment

A. General

Pursuant to the 1982 Act, the legislative body establishes and determines the “estimated benefit received” by each parcel from the improvements. Additionally, Proposition 218 states:

“In any legal action contesting the validity of any assessment, the burden shall be on the agency to demonstrate that the property or properties in question receive a special benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the property or properties in question.” Article XIID Section 4(f).

Therefore, the agency also has a responsibility to identify the benefits conferred on each parcel, (i.e., “special benefit” versus “general benefit”). Proposition 218 defines special benefit as:

“... a particular and distinct benefit over and above general benefits conferred on real property located in the Annexation or to the public at large. General enhancement of property value does not constitute ‘special benefit.’” Article XIID Section 2(i).

This does not necessarily mean “special benefit” cannot be “estimated benefit.”

Proposition 218 requires the CSD to identify all parcels which have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit to each parcel shall be determined in relationship to the entirety of the public improvements or the maintenance and operation expenses being provided, and:

“Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within an Annexation that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.” Article XIID Section 4(a)(Emphasis added)

B. Benefit Analysis

Each of the proposed improvements and services has been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of CSD Law and the California Constitution.

In separating the general benefits from the special benefits, often times there is no

obvious basis for describing the proportion of one to the other. General and special benefits are fundamentally different in nature. This leaves the assessment engineer to allocate expenditures associated with activities that provide both general and special benefits using a measure of reasonable judgment.

The special and general benefits for each improvement/service and the estimated proportions of each are identified below.

Police Protection

Police protection within the gated community provides both special and general benefits to properties within the District. Consistent with Proposition 218, the distinction is that special benefits provide a particular and distinct advantage to properties, while general benefits are indirect and incidental. The District incurs security expenses that accrue exclusively to the safety of the community as a whole, such as monitoring entry and exit of residents and visitors, managing guest passes and parking enforcement in the public right-of-way. The patrolling service confers both special and general benefits on properties within the District. Some examples of special benefits include shortened response time to each individual property, reduced incidence of criminality affecting each individual property and direct surveillance of each individual property. There are also general benefits to the neighborhood, such as an overall reduction in criminality as a result of the patrols and a general feeling of welfare and safety.

Police Protection (specifically, patrolling service) confers special benefits on properties within the District and general benefits on the public-at-large and properties within the District. When evaluating the level of special and general benefits associated with services such as this, it is helpful to imagine a community that is divided into two sections: one that receives the services and another that does not. A resident that lives within the area that is receiving patrols will enjoy 100% of the special benefits of the service. However, this resident would likely agree that the full extent of benefits from patrolling would only be realized if the entire community received the service. Likewise, a resident in the non-patrolled area would likely receive a marginal benefit from patrolling taking place in the other section, but such a resident would much rather have patrols provided directly to his/her property.

From this hypothetical analysis, we can estimate that the special benefits associated with patrolling generally outweigh the general benefits. It follows that the absolute minimum value for the proportion of special benefits to total benefits would be fifty percent (50%). As such, 50% of the budget associated with patrolling has been allocated to the special benefit assessment.

Residential Street Lighting

Local street lighting has long been acknowledged as a special benefit. It provides direct benefits to properties by providing for safe ingress and egress, aesthetic enhancement and acting as a deterrent to property crimes. These benefits accrue directly to each

property rather than to the community as a whole. There are no arterial streets or highways within the District's gated community. 100% of the benefits from Residential Street Lighting are considered special in nature.

Recreation

Maintenance of neighborhood public spaces, such as parks, community centers and playgrounds, is traditionally considered to constitute a special benefit to properties. Proximity to parks was given as an example of special benefit by the California Supreme Court in *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority*. There are also community-wide and more indirect benefits to the provision of park and open space such as increased public health and welfare. These general benefits may be considered separable, but they are generally considered to be much less important to residents than being able to access the facilities.

As stated above, park and recreational facilities are considered to mostly confer special benefits on properties, although a small amount of general benefit is acknowledged. In a similar way that we evaluate the general benefit of police protection services, we can consider a park or community center located within walking distance of one's property versus one (or two or three) parks located across town. Without conducting a survey, we can understand intuitively that a park in close proximity to a home represents a direct special benefit to the property, whereas a park in a more distant location provides general benefits to the community as a whole. There is a certain distance from the remote park(s) that would result in a property owner choosing one nearby park over any number of remote park(s). While this report does not attempt to estimate what that distance is, we presume that if recreational facilities are within a short walk of a home, that park is primarily a special benefit to the home. This bolsters the Supreme Court's opinion that proximity to Parks and Recreation facilities constitute a special benefit.

At this time, the District does not use special benefit assessment funds to maintain parks or recreational facilities. However, if it were to do so in the future, assuming that every residential unit within the District is within walking distance to at least one park or recreational facility, it will be assumed that the majority of the benefits are special in nature. This analysis will be refined if and when that occurs.

Trash Collection

Trash collection service is provided directly to each property and therefore constitutes a special benefit. While there are incidental benefits to the health of a community as a result of providing this direct service, those benefits are not separable from the service itself. As such, the benefits of trash collection are considered special in nature and accrue directly to each property. 100% of the benefits from Trash Collection are considered special in nature.

Road Improvements and Maintenance

The proper maintenance of roads, streets and appurtenant facilities allows individual parcels to be used to their fullest extent by ensuring the safe and efficient movement of people and goods to and from the benefiting properties and contributes to a specific enhancement of each of the parcels within the District, while the absence of adequate maintenance and servicing of the District improvements could eventually have a negative impact on properties within the District. As with street lighting, none of the streets are arterials, and thus the benefits accrue directly to each property within the District. 100% of the benefits from Road Improvements and Maintenance are considered special in nature.

The benefit assessment budget is provided in Table 1 below.

**Table 1
Special Benefit Assessment Budget**

Category and Expenditure	Budgeted Amount	Special Benefit Factor	Assessed Amount
<i>Police Protection</i>			
Security - Allied Contract	\$527,325	50%	\$263,663
<i>Landscape Maintenance</i>			
Irrigation Repairs (Western)	\$2,000	100%	\$2,000
Landscape Contract (Western)	\$20,000	100%	\$20,000
Landscape Extras (Western)	\$2,400	100%	\$2,400
Landscape Misc. (Luna & McGee)	\$2,000	100%	\$2,000
Palm Tree Trimming	\$4,200	100%	\$4,200
White Fly/Bamboo Treatment (RPW)	\$3,400	100%	\$3,400
<i>General Repairs and Maintenance</i>			
Patrol Vehicle Maintenance	\$2,655	50%	\$1,328
Pavement Maintenance	\$5,000	100%	\$5,000
Street Sweeping	\$15,420	100%	\$15,420
Winter Roadway Cleanup (Flooding)	\$5,000	100%	\$5,000
<i>Utilities</i>			
Electricity (Street Lights)	\$8,100	100%	\$8,100
Trash Services	\$53,000	100%	\$53,000
Total			\$385,510
Estimated Assessment Revenue			\$227,379
Percent of Eligible Expenditures Funded			59%

It should be noted that in addition to our efforts to make conservative estimates of the proportion of special benefit associated with the eligible services, the revenue from assessments is expected to be approximately 59% of what we have determined to be eligible. This provides an additional margin of safety and provides greater assurance that the proportion of services funded with assessments are less than the proportion of special benefits associated with those services.

C. Assessment Methodology

All costs associated with the improvements and services shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the California Constitution Article XIID Section 4, each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels within the District as well as the proposed land use of each property as compared to other parcels that benefit from those specific improvements.

The method of apportionment established for this District and described herein, reflects the proportional special benefit each property receives from the improvements and services based on the actual or proposed land use of that parcel as compared to other properties within the District based on similarities and differences in parcel land use.

To assess benefits equitably, it is necessary to relate the different type of parcel improvements to each other. The Equivalent Benefit Unit ("EBU") method of assessment apportionment uses the single-family home site as the basic unit of assessment. A single-family home site equals one "EBU". Every other land use is converted to EBUs based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

All of the special benefits detailed in Section B above contribute to a specific enhancement and desirability of each of the assessed parcels within the District. After separating the general benefits from the special benefits, it is necessary to apportion the special benefits to each parcel based on the level of special benefits received.

The method of apportionment for the District calculates the receipt of special benefit from the improvements and services based on the actual or proposed land use of the parcels within the District. In compliance with Article XIID, Section 4 of the State Constitution, each parcel's assessed amount may not exceed the reasonable cost of the proportional special benefit conferred to that parcel.

To apportion the special benefit assessment equitably, it is necessary to compare the proportional special benefit received by each land use type. The Equivalent Benefit Unit (EBU) method uses the single-family home as the basic unit of assessment, equal to 1.0 EBUs. Each other land use is converted to EBUs based on a formula that compares

the relative special benefit of such use based on the property's development status, type of building and size of property to the single-family home. This method ensures that the benefit assessment levied on each assessor's parcel is proportional to the special benefits received by such parcel.

Levy Unit Application by Land Use

Single Living Unit – This land use is defined as a fully subdivided residential home site. This land use is assessed at 1.0 EBUs per lot or parcel. This is the base value that all other land use types are compared and weighted against.

Single Living Unit with Half Lot – This land use is defined as a fully subdivided residential home site with an additional full lot. This land use is assessed at 1.5 EBUs per lot or parcel.

Single Living Unit with Lot & Half – This land use is defined as a fully subdivided residential home site with an additional full lot and half lot. This land use is assessed at 1.75 EBUs per lot or parcel.

Double Living Unit – This land use is defined as a fully subdivided residential home site with two living units. This land use is assessed a user fee at 2.0 EBUs per lot or parcel.

Double Living Unit with Half Lot – This land use is defined as a fully subdivided residential home site with two living units with an additional half lot. This land use is assessed at 2.25 EBUs per lot or parcel.

Undeveloped Lot – This land use is defined as property currently zoned for residential development but not yet developed. This land use is assessed a user fee of 0.5 EBUs per parcel.

Exempt Parcels – This category identifies properties that receive no special benefits and are assigned 0.0 EBUs. This classification may include, but is not limited to, lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-way, including greenbelts and parkways; utility rights-of-way; common areas, sliver parcels and bifurcated lots; any other property that cannot be developed; park properties and other publicly owned properties that are part of the District Improvements; and parcels that have little or no perceptible benefit from the Improvements.

The following table provides a listing of land use types, the EBU factor applied to that category, the fiscal year 2020/2021 benefit assessment amount, and the unit used to calculate each assessor’s parcel’s combined EBUs.

**Table 2
Equivalent Benefit Unit Methodology**

Property Type	EBUs	FY 2020/2021 Assessment	Unit
Single Living Unit	1.00	\$1,076.35	Lot or Parcel
Single Living Unit with Half Lot	1.25	\$1,345.44	Lot or Parcel
Single Living Unit with Lot	1.50	\$1,614.53	Lot or Parcel
Single Living Unit with Lot & Half	1.75	\$1,883.61	Lot or Parcel
Double Living Unit	2.00	\$2,152.70	Lot or Parcel
Double Living Unit with Half Lot	2.25	\$2,421.79	Lot or Parcel
Undeveloped Lot	0.50	\$538.18	Lot or Parcel
Exempt Parcel	0.00	\$0.00	Lot or Parcel

D. Assessment Formula

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

As part of the User Fee (now called Special Benefit Assessment) confirmation in 2004, the notice and assessment ballots presented to the property owners for approval included a maximum assessment amount of \$1,045.00 for Fiscal Year 2004/2005. Additionally, an annual escalator of two percent (2%) was established for future years. This makes the maximum assessment amount for Fiscal Year 2020/2021 equal to \$1,434.56. The District has opted to levy the assessment at the lower amount of \$1,076.35 per EBU for Fiscal Year 2020/2021.

The Assessment Formula for this District shall be applied to all future assessments and is generally defined:

If the proposed annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted Maximum Assessment Rate, then the proposed annual assessment is not considered an increased assessment.

Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Likewise, modifications to the method of apportionment that increases the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classification is permitted. Changes in land use or size of an individual property resulting in an assessment increase, is not considered an increased assessment.

To impose a new or increased assessment the CSD must comply with the provisions of the California Constitution Article XIID Section 4(c), that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners through the balloting process must approve a proposed new or increased assessment before such an assessment may be imposed.

As part of the District formation, property owners were balloted for a special benefit assessment necessary for the annual operation and maintenance of the District improvements. Although this Report establishes an assessment amount for each of the existing properties within the District and this amount is used to determine if majority protest exists in the ballot tabulation, these assessments are based on the initial maximum assessment rate and method of apportionment described in this Report. The notice and ballot presented to the property owners identified the initial maximum assessment rate and the Assessment Formula described above and is the basis upon which the property owners cast their ballots.

The Maximum Assessment for Fiscal Year 2020/2021 is \$1,076.35 per EBU. Since the Special Benefit Assessment will not exceed the previously established maximum annual assessment, a ballot proceeding will not be required.

Part IV — Budget

As specified in Part III – Method of Apportionment above, the Budget of Expenditures is detailed below.

Budget of Expenditures

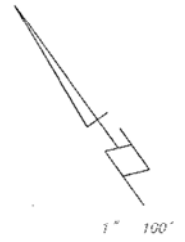
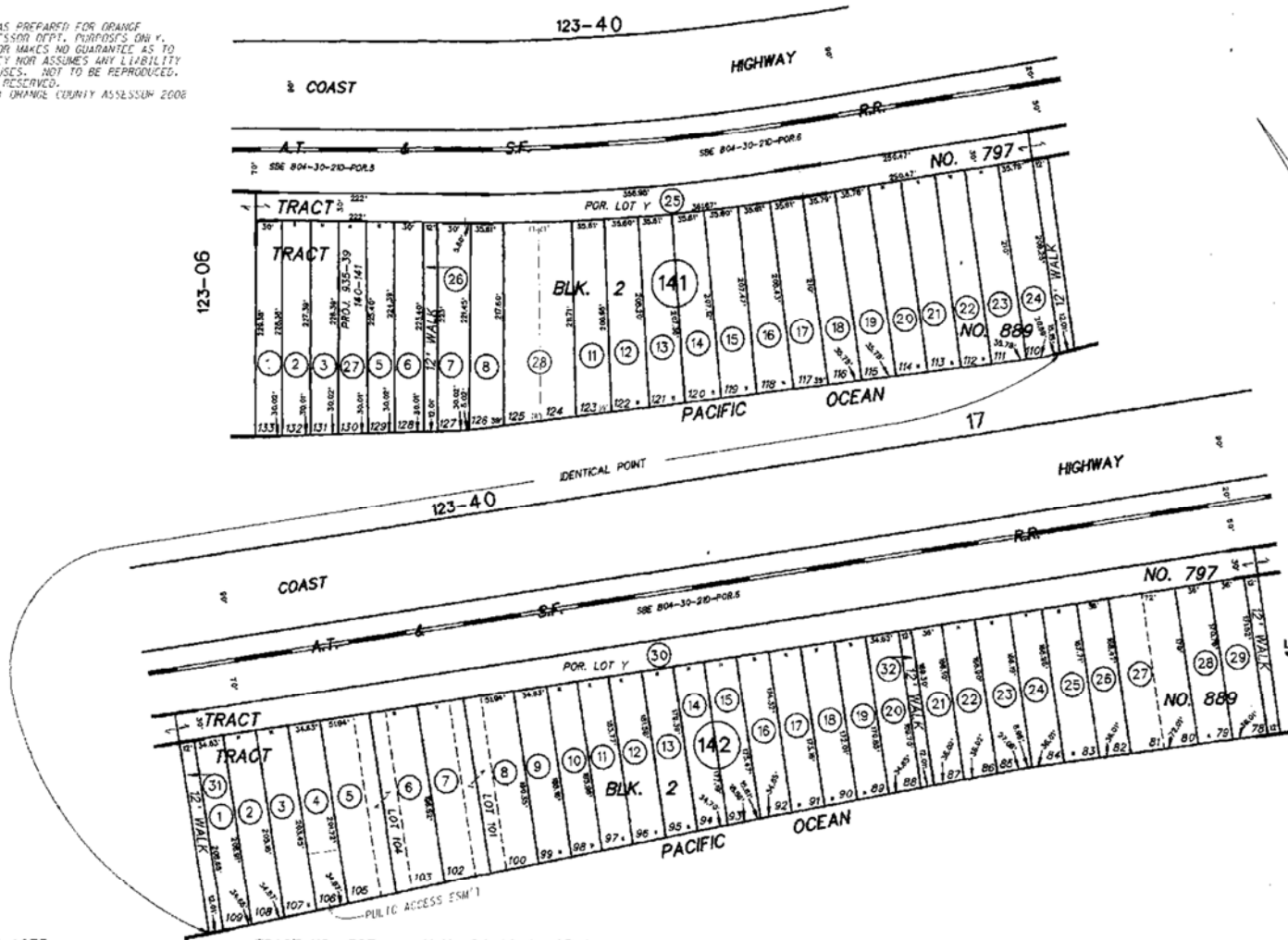
Category and Expenditure	Budgeted Amount	Special Benefit Factor	Assessed Amount
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Pavement Maintenance	\$5,000	100%	\$5,000
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<i>Utilities</i>			
Electricity (Street Lights)	\$8,100	100%	\$8,100
Trash Services	\$53,000	100%	\$53,000
Total			\$385,510
Estimated Assessment Revenue			\$227,379
Percent of Eligible Expenditures Funded			59%

Part V — District Diagram

The District Diagram is represented by the following Orange County Assessor's Maps and the Orange County Assessor's information and identifies all the parcels of land within the District as the same existed at the time this Report was prepared. The combination of these maps and the Assessment Rolls contained in this Report constitute the District Assessment Diagrams.

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691-14



MARCH 1975

TRACT NO. 797
TRACT NO. 889

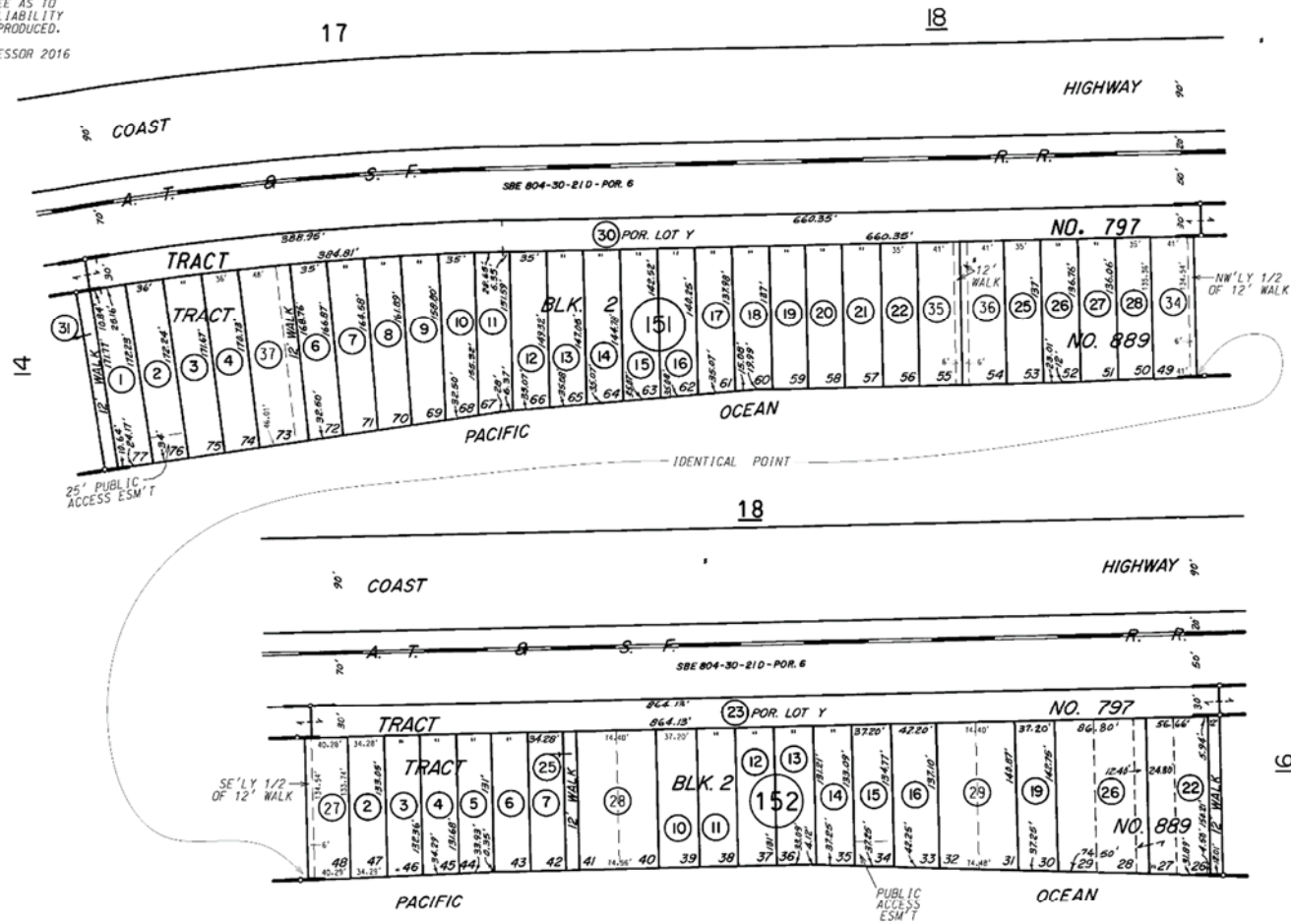
M.M. 24-10 to 15 inc.
M.M. 27-17 to 21 inc.

NOTE - ASSESSOR'S BLOCK & PARCEL NUMBERS SHOWN IN CIRCLES

ASSESSOR'S MAP BOOK 691 PAGE 14 COUNTY OF ORANGE



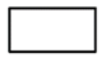
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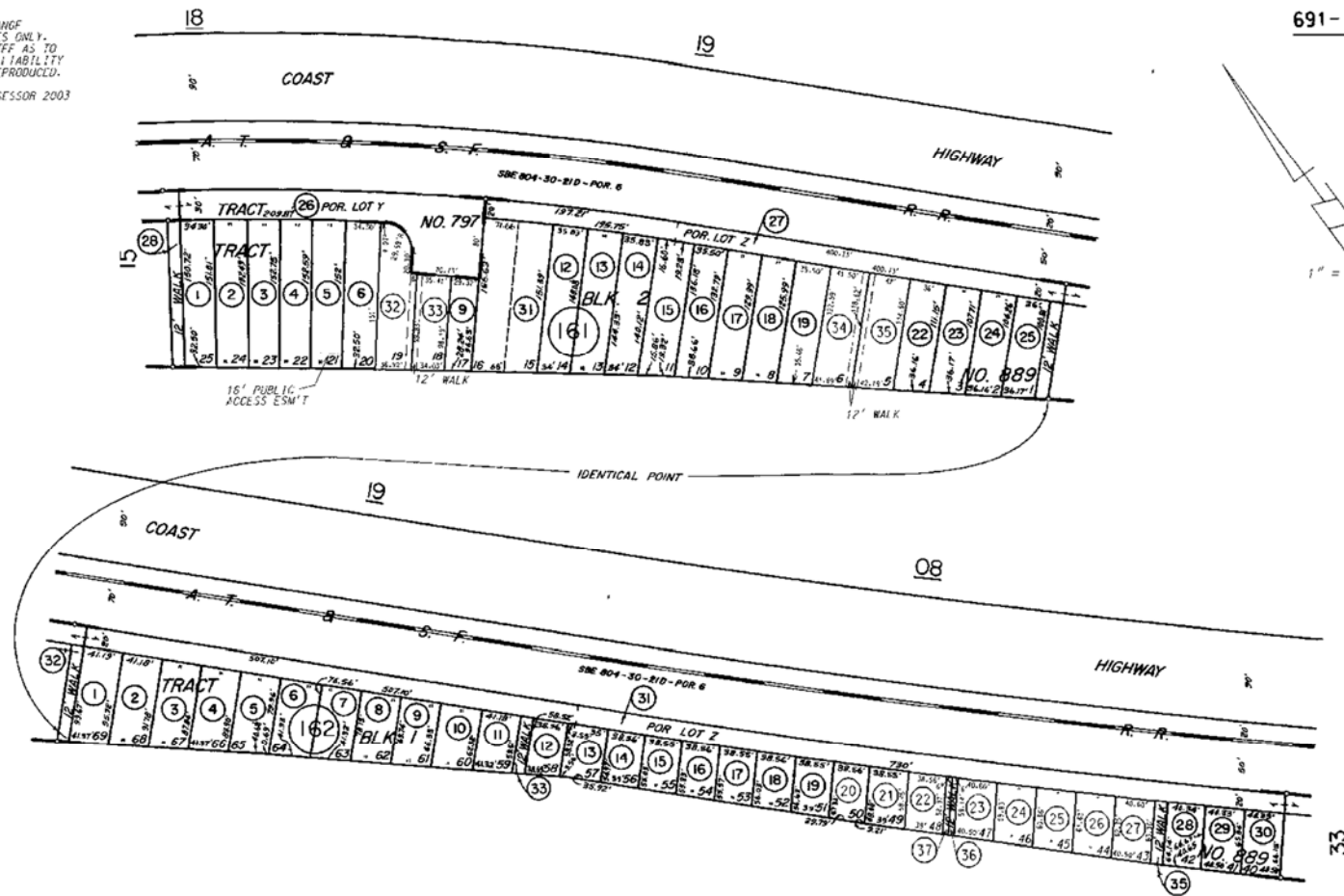
MARCH 1975

TRACT NO. 797 M.M. 24-10 to 15 incl.
 TRACT NO. 889 M.M. 27-17 to 21 incl.

NOTE - ASSESSOR'S MAP & PARCEL NUMBERS SHOWN IN CIRCLES
 ASSESSOR'S MAP BOOK 691 PAGE 15 COUNTY OF ORANGE



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MARCH 1975

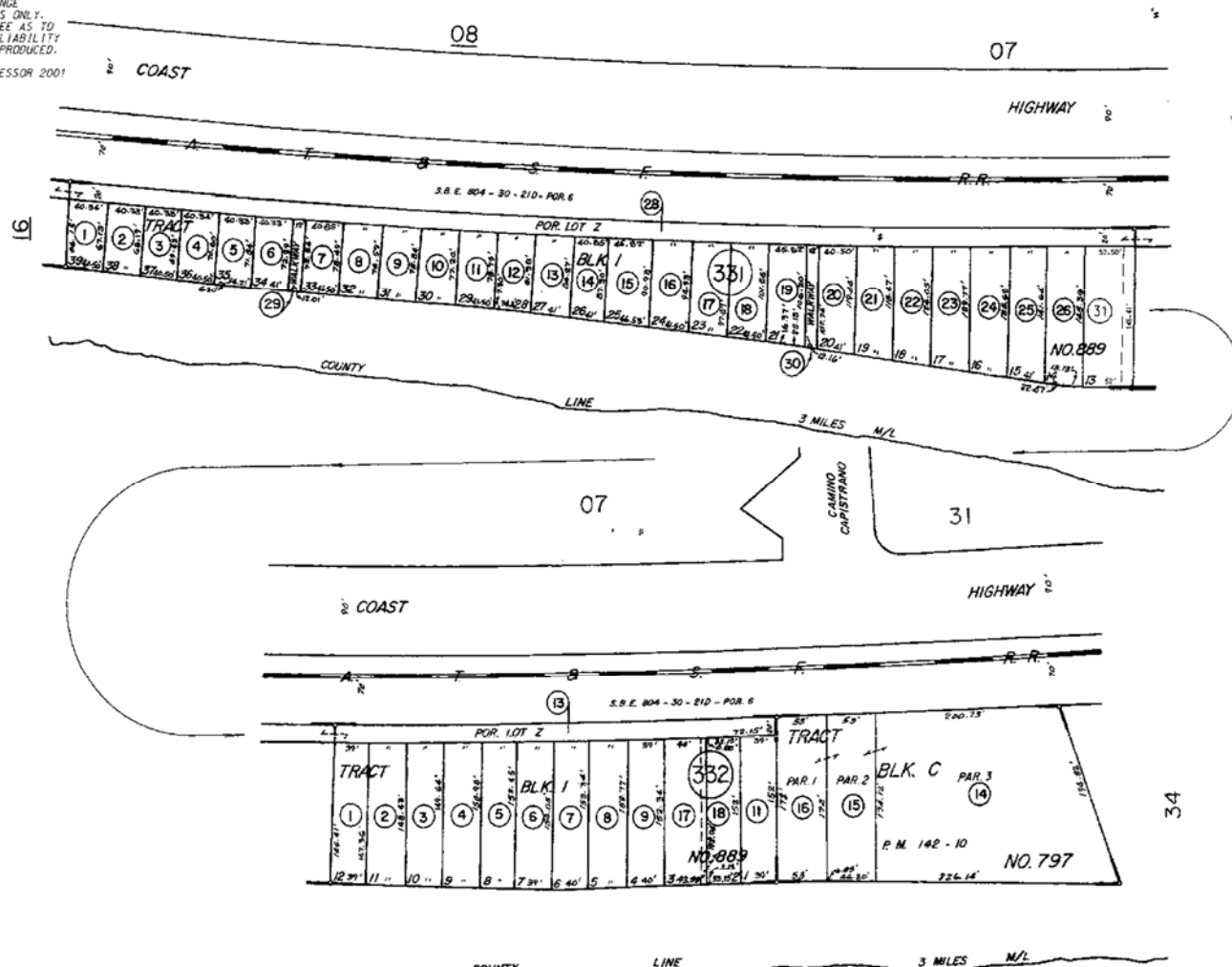
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NOTE - ASSESSOR'S BLOCK & PARCEL NUMBERS SHOWN IN CIRCLES

ASSESSOR'S MAP BOOK 691 PAGE 16 COUNTY OF ORANGE



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MARCH 1979

MARCH 1979

TRACT NO. 797 M. M. 24 - 11
TRACT NO. 889 M. M. 27 - 17
PARCEL MAP P. M. 142 - 10

NOTE - ASSESSOR'S BLOCK & PARCEL NUMBERS SHOWN IN CIRCLES

ASSESSOR'S MAP BOOK 691 PAGE 33 COUNTY OF ORANGE



Part VI — Assessment Roll

Parcel identification for each lot or parcel within the District is based on the Assessment Diagrams presented herein and is based on available parcel maps and property data from the Orange County Assessor's Office at the time the Engineer's Report was prepared. A listing of the lots and parcels to be assessed within this District along with the assessment amounts is provided herein.

Non-assessable lots or parcels may include, but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, rights-of-way, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate described in this Report as approved by the Board of Directors. Therefore, if a single parcel is subdivided to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

The following is a list of the parcels and proposed assessment amounts for each of the parcels within the District as determined by the assessment rates and method of apportionment described herein:

**Capistrano Bay Community Services District
Special Benefit Assessment
Preliminary Assessment Roll**

APN	Property Type	EBU	Assessment Amount
691-141-01	Double Living Unit	2.00	\$2,152.70
691-141-02	Double Living Unit	2.00	\$2,152.70
691-141-03	Single Living Unit	1.00	\$1,076.35
691-141-05	Double Living Unit	2.00	\$2,152.70
691-141-06	Double Living Unit	2.00	\$2,152.70
691-141-07	Undeveloped Lot	0.50	\$538.18
691-141-08	Undeveloped Lot	0.50	\$538.18
691-141-09	Single Living Unit w/Lot	1.50	\$1,614.53
691-141-11	Double Living Unit	2.00	\$2,152.70
691-141-12	Double Living Unit	2.00	\$2,152.70
691-141-13	Single Living Unit	1.00	\$1,076.35
691-141-14	Double Living Unit	2.00	\$2,152.70
691-141-15	Double Living Unit	2.00	\$2,152.70
691-141-16	Single Living Unit	1.00	\$1,076.35
691-141-17	Double Living Unit	2.00	\$2,152.70
691-141-18	Single Living Unit	1.00	\$1,076.35
691-141-19	Single Living Unit	1.00	\$1,076.35
691-141-20	Single Living Unit	1.00	\$1,076.35
691-141-21	Single Living Unit	1.00	\$1,076.35
691-141-22	Single Living Unit	1.00	\$1,076.35
691-141-23	Double Living Unit	2.00	\$2,152.70
691-141-24	Single Living Unit	1.00	\$1,076.35
691-142-01	Undeveloped Lot	0.50	\$538.18
691-142-02	Single Living Unit	1.00	\$1,076.35
691-142-03	Single Living Unit	1.00	\$1,076.35
691-142-04	Single Living Unit	1.00	\$1,076.35
691-142-05	Single Living Unit w/Half Lot	1.25	\$1,345.44
691-142-06	Single Living Unit w/Half Lot	1.25	\$1,345.44
691-142-07	Single Living Unit w/Half Lot	1.25	\$1,345.44
691-142-08	Double Living Unit w/Half Lot	2.25	\$2,421.79
691-142-09	Double Living Unit	2.00	\$2,152.70
691-142-10	Double Living Unit	2.00	\$2,152.70
691-142-11	Double Living Unit	2.00	\$2,152.70
691-142-12	Single Living Unit	1.00	\$1,076.35
691-142-13	Double Living Unit	2.00	\$2,152.70
691-142-14	Double Living Unit	2.00	\$2,152.70
691-142-15	Single Living Unit	1.00	\$1,076.35
691-142-16	Double Living Unit	2.00	\$2,152.70

APN	Property Type	EBU	Assessment
			Amount
691-142-17	Double Living Unit	2.00	\$2,152.70
691-142-18	Single Living Unit	1.00	\$1,076.35
691-142-19	Single Living Unit	1.00	\$1,076.35
691-142-20	Single Living Unit	1.00	\$1,076.35
691-142-21	Single Living Unit	1.00	\$1,076.35
691-142-22	Single Living Unit	1.00	\$1,076.35
691-142-23	Single Living Unit	1.00	\$1,076.35
691-142-24	Single Living Unit	1.00	\$1,076.35
691-142-25	Single Living Unit	1.00	\$1,076.35
691-142-26	Single Living Unit	1.00	\$1,076.35
691-142-27	Single Living Unit w/Lot	1.50	\$1,614.53
691-142-28	Single Living Unit	1.00	\$1,076.35
691-142-29	Single Living Unit	1.00	\$1,076.35
691-151-01	Single Living Unit	1.00	\$1,076.35
691-151-02	Single Living Unit	1.00	\$1,076.35
691-151-03	Single Living Unit	1.00	\$1,076.35
691-151-04	Single Living Unit	1.00	\$1,076.35
691-151-05	Single Living Unit	1.00	\$1,076.35
691-151-06	Single Living Unit	1.00	\$1,076.35
691-151-07	Single Living Unit	1.00	\$1,076.35
691-151-08	Single Living Unit	1.00	\$1,076.35
691-151-09	Single Living Unit	1.00	\$1,076.35
691-151-10	Single Living Unit	1.00	\$1,076.35
691-151-11	Single Living Unit	1.00	\$1,076.35
691-151-12	Single Living Unit	1.00	\$1,076.35
691-151-13	Single Living Unit	1.00	\$1,076.35
691-151-14	Single Living Unit	1.00	\$1,076.35
691-151-15	Single Living Unit	1.00	\$1,076.35
691-151-16	Single Living Unit	1.00	\$1,076.35
691-151-17	Single Living Unit	1.00	\$1,076.35
691-151-18	Single Living Unit	1.00	\$1,076.35
691-151-19	Single Living Unit	1.00	\$1,076.35
691-151-20	Single Living Unit	1.00	\$1,076.35
691-151-21	Single Living Unit	1.00	\$1,076.35
691-151-22	Single Living Unit	1.00	\$1,076.35
691-151-25	Single Living Unit	1.00	\$1,076.35
691-151-26	Single Living Unit	1.00	\$1,076.35
691-151-27	Single Living Unit	1.00	\$1,076.35
691-151-28	Single Living Unit	1.00	\$1,076.35
691-151-34	Single Living Unit	1.00	\$1,076.35

APN	Property Type	EBU	Assessment
			Amount
691-151-35	Single Living Unit	1.00	\$1,076.35
691-151-36	Single Living Unit	1.00	\$1,076.35
691-152-02	Single Living Unit	1.00	\$1,076.35
691-152-03	Single Living Unit	1.00	\$1,076.35
691-152-04	Single Living Unit	1.00	\$1,076.35
691-152-05	Single Living Unit	1.00	\$1,076.35
691-152-06	Single Living Unit	1.00	\$1,076.35
691-152-07	Single Living Unit	1.00	\$1,076.35
691-152-10	Single Living Unit	1.00	\$1,076.35
691-152-11	Single Living Unit	1.00	\$1,076.35
691-152-12	Single Living Unit	1.00	\$1,076.35
691-152-13	Single Living Unit	1.00	\$1,076.35
691-152-14	Single Living Unit	1.00	\$1,076.35
691-152-15	Single Living Unit	1.00	\$1,076.35
691-152-16	Single Living Unit	1.00	\$1,076.35
691-152-19	Single Living Unit	1.00	\$1,076.35
691-152-22	Single Living Unit w/Half Lot	1.25	\$1,345.44
691-152-26	Single Living Unit w/Lot	1.50	\$1,614.53
691-152-27	Single Living Unit	1.00	\$1,076.35
691-152-28	Single Living Unit w/Lot	1.50	\$1,614.53
691-152-29	Single Living Unit w/Lot	1.50	\$1,614.53
691-161-01	Single Living Unit	1.00	\$1,076.35
691-161-02	Single Living Unit	1.00	\$1,076.35
691-161-03	Undeveloped Lot	0.50	\$538.18
691-161-04	Single Living Unit	1.00	\$1,076.35
691-161-05	Undeveloped Lot	0.50	\$538.18
691-161-06	Single Living Unit	1.00	\$1,076.35
691-161-09	Single Living Unit	1.00	\$1,076.35
691-161-12	Single Living Unit	1.00	\$1,076.35
691-161-13	Single Living Unit	1.00	\$1,076.35
691-161-14	Single Living Unit	1.00	\$1,076.35
691-161-15	Single Living Unit	1.00	\$1,076.35
691-161-16	Single Living Unit	1.00	\$1,076.35
691-161-17	Single Living Unit	1.00	\$1,076.35
691-161-18	Single Living Unit	1.00	\$1,076.35
691-161-19	Single Living Unit	1.00	\$1,076.35
691-161-22	Single Living Unit	1.00	\$1,076.35
691-161-23	Single Living Unit	1.00	\$1,076.35
691-161-24	Single Living Unit	1.00	\$1,076.35
691-161-25	Single Living Unit	1.00	\$1,076.35

APN	Property Type	EBU	Assessment Amount
691-161-31	Single Living Unit w/Lot	1.50	\$1,614.53
691-161-32	Single Living Unit	1.00	\$1,076.35
691-161-33	Single Living Unit	1.00	\$1,076.35
691-161-34	Single Living Unit	1.00	\$1,076.35
691-161-35	Single Living Unit	1.00	\$1,076.35
691-162-01	Single Living Unit	1.00	\$1,076.35
691-162-02	Single Living Unit	1.00	\$1,076.35
691-162-03	Single Living Unit	1.00	\$1,076.35
691-162-04	Single Living Unit	1.00	\$1,076.35
691-162-05	Single Living Unit	1.00	\$1,076.35
691-162-06	Single Living Unit	1.00	\$1,076.35
691-162-07	Single Living Unit	1.00	\$1,076.35
691-162-08	Single Living Unit	1.00	\$1,076.35
691-162-09	Single Living Unit	1.00	\$1,076.35
691-162-10	Single Living Unit	1.00	\$1,076.35
691-162-11	Single Living Unit	1.00	\$1,076.35
691-162-12	Single Living Unit	1.00	\$1,076.35
691-162-13	Single Living Unit	1.00	\$1,076.35
691-162-14	Single Living Unit	1.00	\$1,076.35
691-162-15	Single Living Unit	1.00	\$1,076.35
691-162-16	Single Living Unit	1.00	\$1,076.35
691-162-17	Single Living Unit	1.00	\$1,076.35
691-162-18	Single Living Unit	1.00	\$1,076.35
691-162-19	Single Living Unit	1.00	\$1,076.35
691-162-20	Single Living Unit	1.00	\$1,076.35
691-162-21	Single Living Unit	1.00	\$1,076.35
691-162-22	Single Living Unit	1.00	\$1,076.35
691-162-23	Single Living Unit	1.00	\$1,076.35
691-162-24	Single Living Unit	1.00	\$1,076.35
691-162-25	Single Living Unit	1.00	\$1,076.35
691-162-26	Single Living Unit	1.00	\$1,076.35
691-162-27	Single Living Unit	1.00	\$1,076.35
691-162-28	Single Living Unit	1.00	\$1,076.35
691-162-29	Single Living Unit	1.00	\$1,076.35
691-162-30	Single Living Unit	1.00	\$1,076.35
691-331-01	Single Living Unit	1.00	\$1,076.35
691-331-02	Single Living Unit	1.00	\$1,076.35
691-331-03	Single Living Unit	1.00	\$1,076.35
691-331-04	Single Living Unit	1.00	\$1,076.35
691-331-05	Single Living Unit	1.00	\$1,076.35

APN	Property Type	EBU	Assessment
			Amount
691-331-06	Single Living Unit	1.00	\$1,076.35
691-331-07	Single Living Unit	1.00	\$1,076.35
691-331-08	Undeveloped Lot	0.50	\$538.18
691-331-09	Single Living Unit	1.00	\$1,076.35
691-331-10	Single Living Unit	1.00	\$1,076.35
691-331-11	Single Living Unit	1.00	\$1,076.35
691-331-12	Single Living Unit	1.00	\$1,076.35
691-331-13	Single Living Unit	1.00	\$1,076.35
691-331-14	Single Living Unit	1.00	\$1,076.35
691-331-15	Single Living Unit	1.00	\$1,076.35
691-331-16	Single Living Unit	1.00	\$1,076.35
691-331-17	Single Living Unit	1.00	\$1,076.35
691-331-18	Single Living Unit	1.00	\$1,076.35
691-331-19	Single Living Unit w/Lot	1.50	\$1,614.53
691-331-21	Single Living Unit	1.00	\$1,076.35
691-331-22	Single Living Unit	1.00	\$1,076.35
691-331-23	Single Living Unit	1.00	\$1,076.35
691-331-24	Single Living Unit	1.00	\$1,076.35
691-331-25	Single Living Unit	1.00	\$1,076.35
691-331-26	Single Living Unit	1.00	\$1,076.35
691-331-31	Single Living Unit	1.00	\$1,076.35
691-332-01	Undeveloped Lot	0.50	\$538.18
691-332-02	Undeveloped Lot	0.50	\$538.18
691-332-03	Single Living Unit	1.00	\$1,076.35
691-332-04	Undeveloped Lot	0.50	\$538.18
691-332-05	Single Living Unit	1.00	\$1,076.35
691-332-06	Undeveloped Lot	0.50	\$538.18
691-332-07	Undeveloped Lot	0.50	\$538.18
691-332-08	Undeveloped Lot	0.50	\$538.18
691-332-09	Single Living Unit	1.00	\$1,076.35
691-332-11	Single Living Unit	1.00	\$1,076.35
691-332-15	Single Living Unit	1.00	\$1,076.35
691-332-16	Single Living Unit	1.00	\$1,076.35
691-332-17	Single Living Unit	1.00	\$1,076.35
691-332-18	Undeveloped Lot	0.50	\$538.18
935-391-40	Single Living Unit	1.00	\$1,076.35
<u>935-391-41</u>	<u>Single Living Unit</u>	<u>1.00</u>	<u>\$1,076.35</u>
Total:		211.25	\$227,378.94