

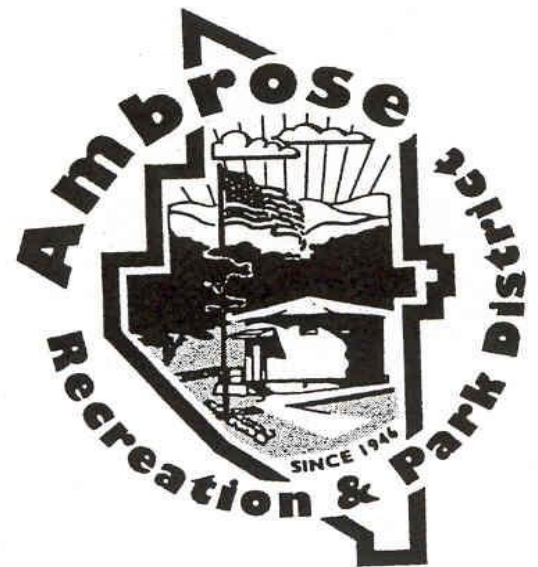
# **AMBROSE PARKS ASSESSMENT DISTRICT**

## **ASSESSMENT ENGINEER'S REPORT**

**PURSUANT TO THE LANDSCAPE AND LIGHTING ACT OF 1972, PART 2  
DIVISION 15 OF THE STREETS AND HIGHWAYS CODE, ARTICLE XIII.D. OF  
THE CALIFORNIA CONSTITUTION AND THE PROPOSITION 218 OMNIBUS  
IMPLEMENTATION ACT (GOVERNMENT CODE SECTION 53750 ET SEQ)**

***Fiscal Year 2026-27***

*Prepared for:*



*Prepared by:*

**Community Economic Solutions**

**May 4, 2026**

**AMBROSE RECREATION AND PARK DISTRICT  
ASSESSMENT ENGINEER'S REPORT**

**AMBROSE PARKS ASSESSMENT DISTRICT  
FISCAL YEAR 2026-27**

The Streets and Highways Code, Part 2, Division 15, Article 4, commencing with Section 22565, directs the preparation of the annual report for each fiscal year for which assessments are to be levied and collected to pay the costs of the improvements described herein.

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**AMBROSE RECREATION AND PARK DISTRICT  
BOARD OF DIRECTORS**

Trina Hudson  
Chair

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## SECTION I

### INTRODUCTION

#### ENGINEER'S REPORT AMBROSE PARKS ASSESSMENT DISTRICT FISCAL YEAR 2026-27

Ambrose Recreation and Parks District provides recreation and parks services to the Bay Point community and surrounding areas.

#### **MISSION STATEMENT**

Ambrose Recreation and Park District is committed to providing park facilities, programs and activities for all ages to serve the diverse recreational needs of individuals and families and to enrich the quality of life for all residents.

#### **DISTRICT HISTORY**

The Ambrose Recreation and Park District (District) was formed in 1946 under the Public Resources Code of the State of California, Section 5780. At the time the District was formed it included one park site, Ambrose Park. At its inception, Ambrose Park was dedicated to Veterans of World War II and was headquartered at 125 Memorial Way. Since 1946, the District has acquired and developed three additional parks, Anuta Park, a mini park on Alves Lane and the Ambrose Elementary School and grounds which is now the Ambrose Community Center. Additionally, in 2012 Contra Costa County deeded five parks to the District: Hickory Meadows, Lynbrook, Viewpointe, Tradewinds, and Boeger Parks.

The Ambrose Elementary School was built in 1935 and closed at the end of the 1973 school year. The District purchased the school in 1978 and remodeled the building with the acquisition of grant funding to become the Ambrose Community Center. Besides serving as the District office, the community center offers a senior citizen nutrition site with lounge area, contains the Contra Costa County Service Integration Team offices, and indoor recreational facilities. These facilities include a weight room, class rooms, an auditorium with stage, a conference room, kitchen and dining room which are available for rent. Outdoor facilities include two baseball fields, 6 basketball courts and mini-park. In November 1979 the District moved the district offices from Ambrose Park to the Community Center.

The community center has also been widely used for local public forum meetings by county, state and federal agencies, political representatives and the private sector.

#### **ASSESSMENT DISTRICT FORMATION**

##### ***A. Background Information***

In the 1980's the West Pittsburg Alliance and the Bay Point community proposed that the Ambrose Recreation and Park District (the "Ambrose District") be designated as the agency to carry out the function of enhancing recreation in the Bay Point area. On December 16, 1986, the Contra Costa County Board of Supervisors approved the annexation of Zone 9 in the Bay Point area to provide adequate funding for park facilities and public landscaping. This zone was

created in the Countywide Lighting and Landscaping District (LL-2) which the Board of Supervisors had earlier formed under the Landscaping and Lighting Act of 1972 (the "1972 Act").

In 1988, the Contra Costa County Board of Supervisors agreed to transfer assessment revenue from Zone 9 to the Ambrose Recreation and Park District to cover the Ambrose District's expenses of installing, maintaining and servicing landscaping, lighting and recreational facilities in Ambrose Park, Anuta Park, the Alves Lane mini-park, and the Ambrose Community Center outdoor facilities, and the County's needs to maintain the medians and sidewalk landscaping on Bailey Road between Willow Pass Road and Highway 4. Since the Board of Supervisors decision, the net revenues derived from the assessment have generally been paid to the Ambrose District for these purposes. In 1992 the arrangement was formalized with the entry into an agreement between Contra Costa County and the Ambrose District.

### ***B. Transfer to Ambrose District***

After discussions between the Ambrose District and the County, the Ambrose District assumed responsibility for the assessment previously administered for its benefit by the County, and kept the assessment rate the same. The Ambrose District subsequently formed its own assessment district, the Ambrose Parks Assessment District, (the "Assessment District"), under the 1972 Act, effective for the fiscal year ended June 30, 1998. Formation of the Assessment District formally began on May 1, 1997, when the Board of Directors of the Ambrose District ("The Board") adopted Resolution No. 5-2-97 Initiating Proceedings for the Assessment District. The Board also approved the Ambrose District's entry into an agreement with *Berryman & Henigar* to serve as the Assessment and Administration Engineer for the proposed Assessment District. The Preliminary Engineer's Report was accepted and filed on May 12, 1997 when the Board adopted Resolution No. 5-3-97, Initiating Proceedings. On June 30, 1997, the Board adopted Resolution No. 4-6-97 ordering the formation and first annual levy of the assessment after voter approval.

The Ambrose District proposed to keep the assessment for FY 1997-98 the same in the new Ambrose Parks Assessment District as it was for FY 1996-97 in Zone 9 of the Countywide District (\$36.72 per equivalent dwelling unit). The assessment rate (the amount per equivalent dwelling unit) and the system of apportioning the equivalent dwelling units between single family, multi-family, commercial, industrial and other properties and the other aspects of the assessment which impact the property owner, remained the same.

Proceeds of the County's Zone 9 assessment were used to fund both Ambrose and County improvements. In connection with the change in assessment responsibility to Ambrose, the County and Ambrose reached an understanding dividing these responsibilities for FY 1997-98 and following when the Ambrose Parks Assessment District received property owner approval required by Proposition 218. The County did not levy any assessment in Zone 9 for FY 1997-98, and thereafter will obtain property owner approval before levying an assessment for any improvement funded by Zone 9. The Ambrose District paid \$35,000 of the assessment proceeds from FY 1997-98 to the County for the County's use in maintaining and improving the roadway landscaping and feeder trails described in Part A of Section II of this Report. This payment was also made for the four following fiscal years, FY 1998-99 through FY 2001-02, or (if earlier) until the County establishes alternate funding for street landscaping in the Bay Point area. Thereafter the \$35,000 will be used for Ambrose District facilities.

### **C. Formation of the Ambrose Parks Assessment District**

On November 5, 1996, California voters approved Proposition 218, entitled "Right to Vote on Taxes Act", which added Articles XIII C and XIII D to the California Constitution. While its title refers only to taxes, Proposition 218 established new procedural requirements for the formation and administration of assessment districts. Proposition 218 also required that with certain specified exceptions, beginning July 1, 1997 all existing, new or increased assessments shall comply with Article XIII D.

The Ambrose District determined that the property owners within the District must ratify assessments for the fiscal years 1997-98 and following. In order to comply with the requirements of Proposition 218, the District implemented the following new procedures:

- 1) Every property owner subject to the proposed assessment was mailed a ballot allowing the property owner to vote on whether to ratify the District. A public notice describing the total assessment, the individual property owner's assessment, the duration of the assessment, the reason for the assessment and the basis upon which the assessment was calculated accompanied the ballots.
- 2) The ballots returned during the 45 days after mailing or before the close of the public input portion of the public hearing were tabulated to determine whether a majority protest against the assessment existed. The ballots were weighted by the area of assessable lands represented.
- 3) Some publicly owned properties (generally those which are developed, as opposed to open space) would now be assessed.
- 4) The Ambrose District held a Public Meeting, June 12, 1997, and a Public Hearing, June 30, 1997, to provide an opportunity for any interested person to be heard. At the Public Hearing, ballots were tabulated and it was found that the property owners returning ballots opposed to the assessment did not represent more than 50% of the area of assessable lands, so the assessment for fiscal year 1997-98 and years after was imposed. In addition, a majority protest would have existed for fiscal year 1997-98 if a majority in the assessable area had filed ballots or other signed statements opposing the assessment.
- 5) At the conclusion of the Public Hearing, the Ambrose District Board adopted Resolution No. 4-6-97 confirming the formation of the Assessment District and the levy of assessments.

### **CURRENT ANNUAL ADMINISTRATION**

#### ***Funding for FY 2026-27***

The Assessment District was formed to ensure a flow of funds for the construction, operation, maintenance and servicing of specified improvements within the Assessment District. The boundaries of the Assessment District are completely within the boundaries of the County of Contra Costa and the Ambrose District.

The costs of maintenance and servicing of the improvements to be funded by the District will be apportioned to each parcel within the Assessment District in proportion to the special benefit it receives. The Assessment District may amend the method of assessment from time to time, in order to apportion the costs in relation to the benefits being received. However, any increase in the assessments from the prior year will be subject to the applicable requirements of Proposition 218.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this Report.

As required by the 1972 Act, this Engineer's Report describes the improvements to be constructed, operated, maintained and serviced by the Assessment District for FY 2026-27, provides an estimated budget for the Assessment District, and lists the proposed assessments to be levied upon each assessable lot or parcel within the Assessment District.

The Ambrose Recreation and Park District will hold a Public Hearing to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the Ambrose Recreation and Park District may adopt a resolution confirming the levy of assessments as originally proposed or modified. Following the adoption of this resolution, the final Assessor's roll will be prepared and filed with the County Auditor's office to be included on the FY 2026-27 tax roll.

## **SECTION II**

**ASSESSMENT ENGINEER'S REPORT PREPARED  
PURSUANT TO THE PROVISIONS  
LANDSCAPING AND LIGHTING ACT OF 1972  
SECTION 22500 THROUGH 22679  
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

**AMBROSE PARKS ASSESSMENT DISTRICT  
FISCAL YEAR 2026-27**

Whereas the Ambrose Recreation and Park District Board of Directors did, pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), adopt the Resolution Initiating Proceedings to Levy and Collect the Annual Assessments for FY 2026-27, being Resolution No. 14/15-02, ordering the preparation and filing of the Assessment Engineer's Report in accordance with Chapter 1, Article 4 commencing with Section 22565.

Section 22567 directs that the report shall refer to the Ambrose Parks Assessment District (the "Assessment District") by its distinctive designation, specify the fiscal year to which the report applies, and, with respect to that year, shall contain all of the following:

Part A - Plans and specifications for the improvements.

Part B - An estimate of the costs of the improvements.

Part C - A diagram for the assessment district.

Part D - An assessment of the estimated costs of the improvements.

A preliminary report is then filed with the City Clerk in accordance with Section 22623 for submission to the legislative body. The legislative body may approve the report as filed, or it may modify the report and approve it as modified. Now, therefore, the following Assessment Engineer's Report is hereby submitted consisting of five (5) parts as follows:

### **PART A: DESCRIPTION OF IMPROVEMENTS**

This part describes the improvements in the Assessment District. Plans and specifications are required to show and describe the existing and proposed improvements in accordance with Section 22568. The plans and specifications need not be detailed, but shall be sufficient if they show or describe the general nature, location, and extent of the improvements. The plans and specifications for the improvements listed in Part A are on file in the Office of the Clerk of the Ambrose District, except for those for the roadway landscaping and for the feeder trails, which are on file with the Public Works Department of Contra Costa County. Such plans and specifications are incorporated herein by reference.



## **PART B: ESTIMATE OF COST**

This part contains an estimate of the costs for maintenance of the improvements within the District for Fiscal Year 2026-27 pursuant to section 22569, including incidental costs and expenses in connection therewith. This estimate is on file with the Office of the Clerk of the Ambrose District. The estimate of the costs of the improvements for the fiscal year shall contain estimates for all of the following:

- (a) The total costs for improvements to be made that year, being the total costs of constructing or installing all proposed improvements and of maintaining and servicing all existing and proposed improvements, including all incidental expenses.
- (b) The amount of any surplus or deficit in the improvement fund to be carried over from a previous fiscal year.
- (c) The amount of any contributions to be made from sources other than assessments levied pursuant to this part.
- (d) The amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements to be levied and collected in annual installments.
- (e) The net amount to be assessed upon assessable lands within the assessment district, being the total improvement costs, as referred to in subdivision (a), increased or decreased, as the case may be, by any of the amounts referred to in subdivision (b), (c), or (d). This part contains an estimate of the costs of the proposed improvements for FY 2026-27 including incidental costs and expenses in connection therewith.

## **PART C: ASSESSMENT DISTRICT DIAGRAM**

This part incorporates, by reference, the "Assessment Diagram", which is a diagram of the Assessment District showing the exterior boundaries of the Assessment District and the lines and dimensions of each lot or parcel of land within the Assessment District in accordance with Sections 22570 and 22571. This Diagram has been prepared by the Engineer and is on file in the Office of the Clerk of the Ambrose District. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Contra Costa for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

## **PART D: METHOD OF APPORTIONMENT OF ASSESSMENT OF THE ESTIMATED COSTS OF THE IMPROVEMENTS**

This part describes the method of apportionment of assessments, based upon parcel classification of the land within the Assessment District, in proportion to the estimated benefits to be received. This includes an assessment of the estimated cost of the improvements on each benefited lot or parcel of land within the Assessment District in accordance with Section 22572.

The assessment shall refer to the fiscal year to which it applies and shall do all of the following:

- (a) State the net amount, determined in accordance with Section 22569, to be assessed upon assessable lands within the assessment district, which shall include an amount sufficient to pay the principal and interest due during the fiscal year from each parcel on any bonds or notes issued pursuant to Section 22662.5.
- (b) Describe each assessable lot or parcel of land within the district.
- (c) Assess the net amount upon all assessable lots or parcels of land within the district by apportioning that amount among the several lots or parcels in proportion to the estimated benefits to be received by each lot or parcel from the improvements.

#### **PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL**

This part contains a list of the Contra Costa County Assessor's parcel numbers, and the net amount to be assessed upon benefited lands within the Assessment District for FY 2026-27.

## PART A

### DESCRIPTION OF IMPROVEMENTS

The improvements which can be operated, maintained and serviced by the Assessment District consist of landscaping and public park and recreational facilities (and appurtenant facilities) including, but not limited to personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary or appropriate for the facilities described below.

#### **Landscaping and Park Facilities:**

The public park and recreational facilities which will be maintained and serviced by the Assessment District include, but are not limited to: landscaping; irrigation systems; hardscapes; sidewalks; trails; fixtures and lights; playground equipment; play courts; public restrooms; sports fields; parkways; and designated easements within the boundaries of these parks, buildings, or structures, used for the support of recreational programs and appurtenant facilities.

#### **Ambrose Assessment Facilities:**

The Ambrose District facilities, which will be maintained, serviced and improved with the funds from the assessment for FY 2026-27, consist of the following:

- **Ambrose Park's Other Facilities**, including:  
A basketball court, playground structures, fitness area, playground equipment, BBQ and picnic areas, and the District's service yard
- **Outdoor Facilities at Ambrose Center**, including:  
Two ball fields, two play structures, three basketball courts, picnic areas and the Alves Lane mini-park.
- **Play structures at Ambrose Center**, including:  
The construction of improvements required by Federal legislation
- **The Community Center Building:**  
This building includes an auditorium, dining room, board room, District offices, conference room, weight room, senior nutrition site.

As of July 30, 2012 the Ambrose Recreation and Park District acquired five parks in Bay Point from Contra Costa County. The County quitclaimed the properties to the Ambrose Recreation and Park District as part of a settlement. With those parks, the District will receive tax revenue for those parks in the amount of \$51,428 annually from Contra Costa County, as well as all park dedication fees (Quimby Funds) for Bay Point from the County. This is a onetime amount of \$479,651.

#### **Future Years Assessments:**

Funds derived from assessments may be applied to the maintenance, servicing, installation, construction, planting and other improvements of any of the Ambrose District facilities, including the Community Center Building, and (to the extent indicated above) to the County roadway landscaping and feeder trail maintenance shown above, in each instance to the extent permitted

by the 1972 Act, Article XIID of the California Constitution and implementing legislation and other provisions of the law.

Some of the assessment funds are proposed to be used for play structure improvements. Public playground safety and accessibility standards are mandated by two legal requirements. The Americans with Disabilities Act (ADA) of 1990 became effective in 1992 and requires that all public facilities (including playgrounds) be free of architectural barriers to access by January 1, 1995. Secondly, State legislation (SB 2733), mandates compliance with federal playground safety standards by the year 2000. Those standards are established by the American Society for Testing and Materials (ATSM) in their document "Standard Consumer Safety Performance Specification for Playground Equipment for Public Use", and by the federal Consumer Products Safety Commission (SPSC) in their document "Public Playground Handbook for Safety". Existing playground equipment that does not meet these federal and state guidelines must either be retrofitted or replaced. In those parks where the equipment does not meet the state and federal guidelines, funds will begin accruing to retrofit or replace the playground equipment in accordance with mandated guidelines.

As used in this Part A, maintenance includes the furnishing of services and materials for the maintenance and servicing of the landscaping, lighting, public park and recreational facilities and appurtenant facilities, including (without limitation) the repair, removal or replacement of all or part of any of the landscaping, lighting, public park and recreational facilities and appurtenant facilities; providing for the life, growth, health and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; and the removal of trimmings, rubbish, debris and other solid waste.

Servicing includes the furnishing of water for the irrigation of the landscaping, the maintenance of any lighting facilities or appurtenant facilities and the furnishing of electric current or energy, gas or other illuminating agent for the lighting of the public parks, and recreational appurtenant facilities.

The plans and specifications for the improvements are on file in the Office of the Clerk of the Ambrose District, except those for the roadway landscaping and feeder trails that are on file with the Public Works Department of Contra Costa County.

## PART B

### ESTIMATE OF COST

The Landscaping and Lighting Act of 1972 provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping, lighting, park and recreational facilities can be recovered by assessments. Maintenance can include the repair and replacement of existing facilities. Servicing can include electrical and associated costs from a public utility. Incidental expenses, including administration of the Assessment District, engineering fees, legal fees, printing, posting, and mailing of notices, and all other costs associated with the annual collection process can also be included.

The operation, maintenance and servicing costs for FY 2026-27 are summarized below. The cost estimates were provided by the Ambrose District.

| Ambrose Parks Assessment District<br>Table 1: Budget Information for FY 2026-27 |                    |                                 |                    |
|---------------------------------------------------------------------------------|--------------------|---------------------------------|--------------------|
| Facility                                                                        | Assessments        | Property Tax &<br>Other Revenue | Total              |
| Beginning Fund Balance                                                          | \$0                | \$0                             | \$0                |
| Assessments/Other Revenue                                                       | \$282,000          | \$1,588,458                     | \$1,870,458        |
| <b>Projected Revenue</b>                                                        | <b>\$282,000</b>   | <b>\$1,588,458</b>              | <b>\$1,870,458</b> |
| <b>Expenses:</b>                                                                |                    |                                 |                    |
| Ambrose Park                                                                    | \$251,319          | \$97,500                        | \$348,819          |
| Maintenance and County Parks                                                    | \$0                | \$71,728                        | \$71,728           |
| Community Center Building                                                       | \$144,065          | \$0                             | \$144,065          |
| Anuta Park                                                                      | \$0                | \$14,966                        | \$14,966           |
| Recreation                                                                      | \$0                | \$427,180                       | \$427,180          |
| Administration                                                                  | \$0                | \$789,150                       | \$789,150          |
| Assessment Expenses:                                                            |                    |                                 |                    |
| County Fees                                                                     | \$0                | \$0                             | \$0                |
| Consultants                                                                     | \$6,000            | \$0                             | \$6,000            |
| <b>Expense Subtotal</b>                                                         | <b>\$401,384</b>   | <b>\$1,400,524</b>              | <b>\$1,801,908</b> |
| Contingency/reserve                                                             | \$0                | \$68,550                        | \$68,550           |
| <b>Expense Total</b>                                                            | <b>\$401,384</b>   | <b>\$1,469,074</b>              | <b>\$1,870,458</b> |
| <b>Ending Fund Balance</b>                                                      | <b>(\$119,384)</b> | <b>\$119,384</b>                | <b>\$0</b>         |

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the Assessment District. Funds raised by assessment shall be used only for the purpose as stated herein. The Ambrose District or, subject to the discretionary approval of the Ambrose District's Board of Directors, any other person may contribute to the Assessment District to reduce assessments as the Ambrose District Board of Directors deems appropriate. Any balance remaining on July 1 must be carried over to the next fiscal year unless the funds are being accumulated for future capital improvements and operating reserves.

## **PART C**

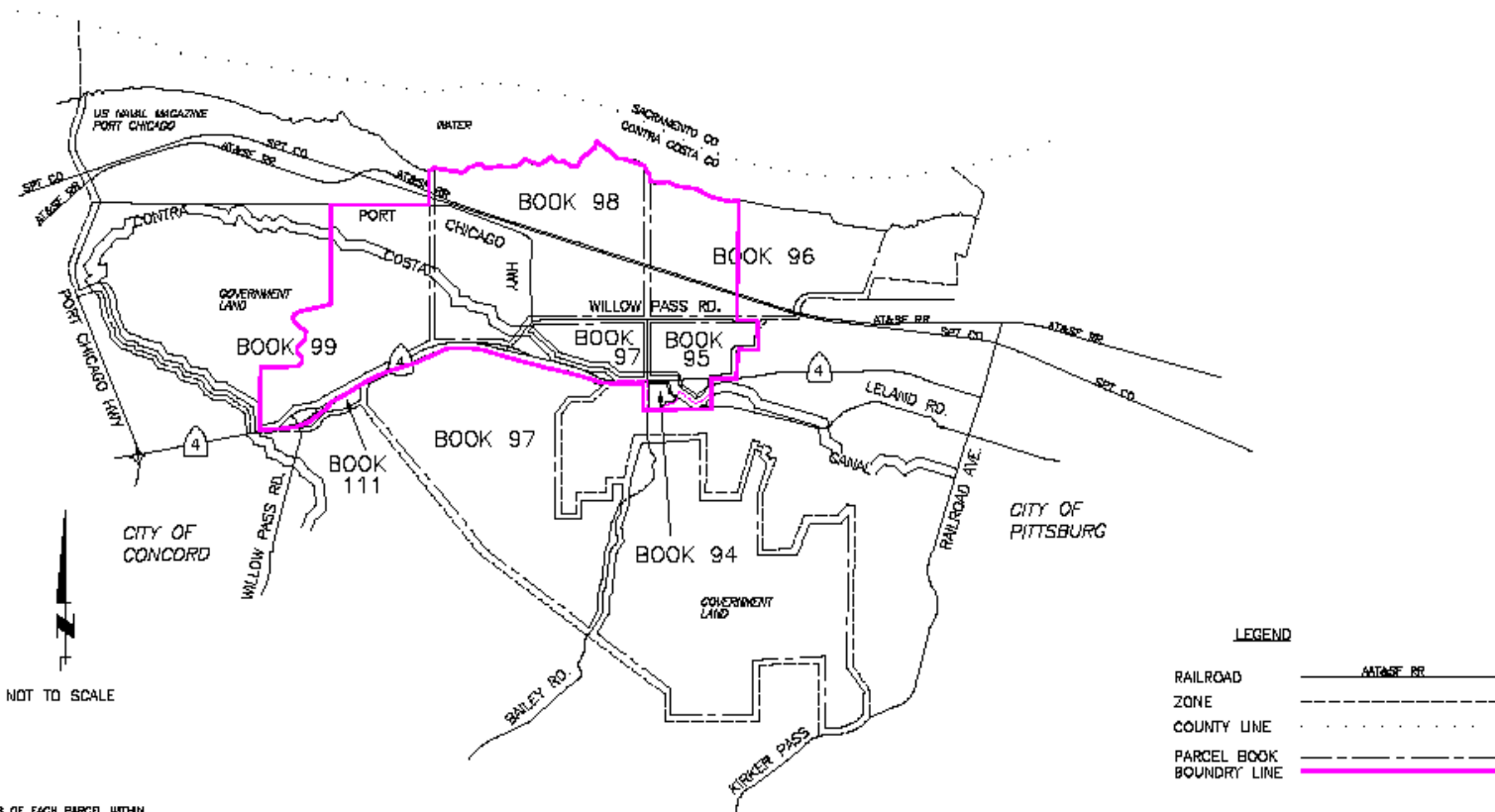
### **ASSESSMENT DIAGRAM**

The boundaries of the Ambrose Parks Assessment District are within the boundaries of Contra Costa County. A diagram (the "Assessment Diagram") of the Assessment District showing the exterior boundaries of the Assessment District has been prepared by the Assessment Engineer and is on file in the Office of the Clerk of the Ambrose District.

A detailed description of the lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of Contra Costa County, for FY 2026-27. The Assessor's maps for FY 2026-27 of the lots and parcels with the Assessment District are incorporated by reference herein and made part of this Report.

A reduced copy of the Assessment Diagram filed during District formation is attached on the following page.

ASSESSMENT DIAGRAM  
AMBROSE PARKS ASSESSMENT DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA



FOR THE UNITS AND DIMENSIONS OF EACH PARCEL WITHIN  
THE ASSESSMENT DISTRICT REFER TO THE COUNTY OF CONTRA  
COSTA ASSESSOR'S MAPS

**Berryman  
Hartman**  
Planners and Engineers, California

| JOB NO.  | DATE     | DESIGN: | BY     | CD   | REVISIONS | BY | CD |
|----------|----------|---------|--------|------|-----------|----|----|
| 09/09/09 | 09/09/09 | BY JM   |        |      |           |    |    |
| SCALE    | N.T.S.   | DRAWN:  | CD     | AE   |           |    |    |
|          |          |         | SYMBOL | DATE | REVISIONS | BY | CD |

AMBROSE PARKS  
ASSESSMENT DISTRICT  
COUNTY OF CONTRA COSTA  
STATE OF CALIFORNIA

ASSESSMENT DIAGRAM

SHEET 1  
OF 1

## PART D

### METHOD OF APPORTIONMENT OF ASSESSMENT

#### **GENERAL**

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the operation, maintenance and servicing of landscaping, street lighting and park and recreational facilities.

Section 22573 of the 1972 Act requires that maintenance assessments must be levied according to benefit rather than according to assessed value. This Section 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 benefit to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the California Streets and Highways Code]."

In addition, Article XIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property.

Because assessments are levied on the basis of benefit, they are not considered to be a tax governed by Article XIII A of the California Constitution.

The 1972 Act permits the designation of zones of benefit within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement" (Sec. 22547).

Thus, the 1972 Act requires the levy of a true "assessment" rather than a "special tax."

Article XIID provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Excepted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts and public parkways, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities.

#### **PARKS BENEFIT ANALYSIS**

The overall quality of life and desirability of an area is enhanced when public park and recreational facilities are in place, improved, operable, safe, clean and maintained. Conversely, property desirability decreases when park and recreational facilities are unsafe or destroyed by the elements or vandalism. Property desirability in an area also increases when there is an increase in the number of parks, recreation centers and sports facilities.



Park and recreational facilities enable property owners to participate in sporting events, leisure activities, picnics, organized social events and other activities.

Studies in a number of communities, including counties and cities throughout the United States, have indicated that recreation areas and facilities, if well maintained and wisely administered, have caused a marked increase in the property values of parcels in the community. Consequently, such recreation and park facilities have proved to be an important factor in maintaining a sound economic condition and a high standard of livability in the community. These studies confirm the opinion long held by planning authorities as to the economic value of parks and recreational facilities in a community.

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

"Recreation and park amenities are central components in establishing the quality of life in a community ... [businesses'] main resource is their employees for whom quality of life is an important issue. The availability and attractiveness of local parks and programs influences some companies' relocation decisions. ... the presence of a park encourages real estate development around it..." (California Parks & Recreation, Winter 1997)

The benefit of parks and other recreational facilities to residential and commercial/industrial properties has been summarized by a number of studies. The United States Department of the Interior, National Park Service, in a publication of June 1984, concluded that:

- "Parks and recreation stimulate business and generate tax revenues."
- "Parks and recreation help conserve land, energy, and resources."
- "An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property values."
- "Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout one's working life, and through helping individuals cope with the stress of a fast-paced and demanding life."

Proper maintenance and operation of the parks within the District benefits those properties within the service areas of the parks by providing environmental quality and recreational enhancement. The amount of benefit received will vary with the different land use on the property. There are two categories from which the total benefit of a parcel is derived:

- 1. Environmental Quality Benefit.** The improvement of the quality of air, visual aesthetics and attractiveness of the community as a place to live and work and do business.
- 2. Recreation Enhancement Benefit.** The availability of usable and safe, park and recreational facilities.

Recent studies have shown that adequate park and recreational facilities and recreational programs help to reduce crime and vandalism. This results in savings to property owners and improved property values and promotes the well being of the community.

### **DISTRICT-WIDE BENEFITS**

Improvements that provide a special benefit to all developed parcels of land located within the boundaries of the Assessment District are considered to be district-wide benefits, and the costs associated with these improvements are assessed to all assessable developed parcels located within the boundaries of the Assessment District.

### **ASSESSMENT METHODOLOGY**

The total maintenance and servicing cost for the landscaping, and public park facilities are apportioned in accordance with the methodology that is consistent with standard assessment engineering practices. The method for spreading the costs to each parcel is based on the Equivalent Dwelling Unit (EDU) factor.

Since the assessment is levied on the owners of properties as shown on the tax rolls, Assessor's Parcel Number must assign the final charges. If assessments were to be spread by parcel, not considering land use, this would not be equitable, because a single-family parcel would be paying the same as a 50-unit apartment parcel or a large commercial establishment. Therefore, as previously stated, the total assessment costs are spread to each parcel of land based on the number of EDUs associated with each particular parcel.

The single family residential parcel has been selected as the basic unit for the calculation of assessments and is defined as one (1) Equivalent Dwelling Unit (EDU). Commercial and industrial parcels also receive special benefit because of increased property values and the ability to have their workers and patrons use the park and recreational facilities. Commercial and industrial parcels are assessed based on their respective parcel acreage because larger parcels have the ability to generate larger pedestrian flows. The methodology used to assign EDUs to other land uses is in proportion to the benefit they receive relative to the single family residential parcel.

The total operating budget for the Ambrose Recreation and Park District is approximately \$1,870,400. Of this amount, approximately \$623,400 benefits some parcels located within the City of Pittsburg (approximately 2,760 parcels) and \$1,247,000 benefits parcels within the County (approximately 5,850 parcels). The Ambrose Recreation and Park District has allocated funds from other revenue sources to subsidize the special benefit to City and County assessed parcels. Therefore, only approximately \$282,000 is being assessed to the parcels located in the Ambrose Recreation & Park District Area Zone.

### **Developed Property**

**Developed Single Family Residential.** The developed single-family parcel has been selected as the basic unit for calculation of the benefit assessments. This basic unit shall be called an Equivalent Dwelling Unit (EDU). Parcels designated as developed single family residential uses per the Contra Costa County land use code are assessed one (1.00) EDU per residential unit. Condominiums and rural residential are included in this category.

**Developed Multiple Residential.** The EDUs for land designated as developed multi-family uses which includes mobile homes, hotels, motels, and apartments are assessed a factor of one-half (0.50) EDU per dwelling unit, e.g., a parcel with a 100-unit apartment would be assessed 50 EDUs. Based on data from representative cities in Northern California, the multiple family residential factor of 50% is determined by the reduction in population and activity associated with these types of residential uses.

**Developed Commercial/Industrial, Recreational, Institutional and Other Miscellaneous Uses.** Developed commercial and industrial properties include commercial, industrial, recreational, institutional and other miscellaneous uses per the Contra Costa County land use codes. The parcels are assessed based upon the acreage of the parcel. In converting developed commercial/industrial properties to EDUs, one (1.00) EDU is assessed for the first acre or any portion thereof, one (1.00) EDU/acre for each additional acre up to a maximum of three (3.00) EDUs (3.00 acres). The minimum number of EDUs per parcel will be one (1.00) EDU.

All public property used for business purposes similar to private commercial, industrial and institutional activities shall be included in this category.

### **Undeveloped Property**

Undeveloped property is described as parcels with no improved structures. Property values increase for undeveloped parcels when public infrastructure improvements are installed and well maintained.

**Undeveloped Single Family Residential.** Parcels defined as undeveloped single family residential parcels will be assessed at 50% of the developed single family rate. If the County Assessor declares a parcel unbuildable, then it will not be assessed.

**Undeveloped Non-Single Family Residential.** Parcels defined as undeveloped non-single family residential will be assessed at a 50% of the developed commercial/industrial rate. These parcels include undeveloped multi-family residential, commercial, industrial, recreational, institutional and other miscellaneous parcels. These parcels will be assessed at 0.50 EDUs per acre or any portion thereof, with a minimum of 0.50 EDUs per parcel and a maximum of 1.50 EDUs per parcel (3.00 acres). Incremental acreage greater than 3.00 acres is considered to be open space area and therefore receives no further assessment. If a parcel is declared unbuildable by the County Assessor, then it will not be assessed.

**Exempt.** The areas of public streets, avenues, lanes, roads, drives, courts, alleys, easements and rights-of-ways, public greenbelts and parkways, common areas, and that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities are exempted from the assessment. A variance may be granted by the District for any parcel determined not benefited by the assessment.

The land use classifications used for each parcel are based on the Contra Costa County Assessor's Roll. A summary of the parcel information and EDUs is shown below.

| <b>Table 2: Assessable Parcel Summary<br/>Ambrose Parks Assessment District</b> |                |                 |
|---------------------------------------------------------------------------------|----------------|-----------------|
| <b>LAND USE</b>                                                                 | <b>PARCELS</b> | <b>EDUs</b>     |
| Single Family Home                                                              | 5,528          | 5,528.00        |
| Undeveloped S/F                                                                 | 312            | 156.00          |
| Condos                                                                          | 432            | 432.00          |
| Multiple Family Dwellings                                                       | 128            | 1,321.50        |
| Undeveloped Multiple Family                                                     | 28             | 14.02           |
| Commercial                                                                      | 66             | 75.14           |
| Undeveloped Commercial                                                          | 19             | 10.90           |
| Industrial                                                                      | 12             | 28.05           |
| Undeveloped Industrial                                                          | 5              | 7.44            |
| Churches                                                                        | 20             | 28.99           |
| Schools                                                                         | 5              | 13.00           |
| Public Properties                                                               | 60             | 123.00          |
| Rural Misc. Property                                                            | 2              | 2.00            |
| <b>Total</b>                                                                    | <b>6,617</b>   | <b>7,740.04</b> |

The Assessment District was formed to provide a funding source for the maintenance and servicing of landscaping, and public park and recreational areas within the boundaries of the Assessment District. Typical annual rates are shown in the following table:

| <b>Table 3: Typical Rates<br/>Ambrose District<br/>Landscaping Improvements</b> |                     |                     |                     |                           |                   |
|---------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------------|-------------------|
| <b>LAND USE</b>                                                                 | <b>No. of Units</b> | <b>No. of Acres</b> | <b>No. of EDU's</b> | <b>Assessment per EDU</b> | <b>Assessment</b> |
| Residential/Single Family                                                       | 1.0                 | N/A                 | 1.00                | \$36.72                   | \$36.72           |
| Condominiums                                                                    | 1.0                 | N/A                 | 1.00                | \$36.72                   | \$36.72           |
| Apartments                                                                      | 4.0                 | N/A                 | 2.00                | \$36.72                   | \$73.44           |
| Undeveloped S/F Residential                                                     | N/A                 | N/A                 | 0.50                | \$36.72                   | \$18.36           |
| Commercial/Industrial 1.00 EDU Minimum/ac & 3.00 EDU's Maximum/ac               | N/A                 | 4.00                | 3.00                | \$36.72                   | \$110.16          |
| Undeveloped Comm./ Industrial 0.50 Minimum/ac & 1.50 EDU's Maximum/ac           | N/A                 | 3.00                | 1.50                | \$36.72                   | \$55.08           |

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## **PART E**

### **PROPERTY OWNER LIST & ASSESSMENT ROLL**

A list of names and addresses of the owners of all lots and parcels of land within the Assessment District was compiled from the latest equalized secured property tax assessment roll of the Assessor of Contra Costa County. Such list was further defined by excluding from it all those who are not being assessed by the Assessment District, and as so defined, is a part of the Assessment Roll.

The proposed assessments and the amount of assessments for FY 2026-27 apportioned to each lot or parcel (as such lots or parcels are shown on the records of the Assessor for Contra Costa County) are included in the Assessment Roll. The description of each lot or parcel is a part of the records of the Assessor of Contra Costa County, and such Assessor's records with respect to the lots and parcels being assessed by the Assessment District are by this reference made part of this Report. The Assessment Roll for FY 2026-27 is included on the following pages of this report and is on file in the Office of the Clerk of the Ambrose District.

**APPENDIX "A"**

**FY 2026-27 ASSESSMENT ROLL**

**On file with District Office**