

**Ventura County
Watershed Protection District
Report on
Benefit Assessment Program**

**Fiscal Year
2021/2022**

Benefit for The County of Ventura
Pursuant to G.C. 27383

FOREWORD

FOREWORD

This report describes the Ventura County Watershed Protection District Benefit Assessment program for FY 2021-22. It contains a description of the mechanics for calculating fees, defines the manner in which fee revenue may be spent and, by reference, includes the official benefit assessment roll as approved by the District's Board of Supervisors. A widening disparity continues to exist between revenues and the cost of operations and maintenance of flood mitigation facilities, and compliance with state water quality regulations.

Ventura County has seen many changes since the creation of the District in 1944. Once dominated by agriculture, Ventura County is home to approximately 835,223¹ people. As rural land use transformed into cities to accommodate an increase in population, the control of floodwaters to protect these developed areas has become increasingly important. Together, the County, the cities, and the District work to protect homes, businesses, and farmlands from devastating floods, while preserving water quality, safeguarding habitat, improving watercourse performance, and providing for recreational use in conjunction with District facilities.

The District's Benefit Assessment Program is an essential tool in enabling that protection to communities. Policymakers, in planning community development, rely upon the existence and effectiveness of this system. Residential, commercial, and industrial developments are approved on the basis that flood control facilities will be constructed and maintained to perform effectively.

A handwritten signature in dark ink, appearing to read 'Glenn Shephard', is written over a horizontal line.

Glenn Shephard, Director
Ventura County
Watershed Protection District

¹ <http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

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I. EXECUTIVE SUMMARY

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The Ventura County Watershed Protection District Benefit Assessment (BA) Program is authorized by the Ventura County Watershed Protection District Act, as amended by Chapter 438, Statutes of 1987 and Chapter 365, Statutes of 1988. The FY2021 Benefit Assessment for Watershed Protection is based on the rates established for Fiscal Year 1997. Those same rates were approved for Fiscal Years 1998-1999 through 2020-2021. On June 8, 2021 the Board of Supervisors approved the same rates in compliance with Proposition 218 for fiscal year 2021-2022. The Benefit Assessment rates cannot be adjusted for inflation or increased without a vote.

This Report presents the continuation of the BA Program to supplement insufficient existing revenues for financing routine operations and maintenance of District facilities and the Countywide Stormwater Quality Management Program. Currently, the average annual budget for operations and maintenance approximates \$20 million. Project cumulative flood protection facility maintenance and repair cost over the next twenty year period are forecasted to be \$521.4 million. Cumulative Benefit Assessment Revenues for O&M facility maintenance and repair purposes during that same period are forecasted to be \$158 million, (i.e. \$7.9 million x 20 years) creating a funding shortfall of approximately \$363.4 million. As costs increase while BA rates remain unchanged, funds provided by the Benefit Assessment program have not been able to keep pace with this change. On average, \$7.83 million per year of the Benefit Assessment program is provided to Operations & Maintenance (O&M) for all their budgetary needs. Additionally, this report outlines the benefit assessment component that sets aside reserve funds in Zones 1, 2, and 3 for flood damage repair. (See Figure 1)

The population of Ventura County has increased from approximately 200,000 people in 1960 to about 753,000 in 2000. Recently, the CA Department of Finance estimates the 1/1/2021 population for Ventura County at 835,223 persons. The growth associated with this projected population increase will result in additional impervious surfaces and increased runoff. There are developments proposed in flood hazard areas. New watershed protection facilities constructed by developers and the District will be required, and the subsequent increases in maintenance costs will further strain already limited revenues.

Due to the unpredictable nature of winter weather in Ventura County and prior year's flood damage, historical increases in assessments were necessary to cover the cost of damage repair. Between 1988 and 1995, three temporary assessment increases were levied to cover shortfalls in funding and State and Federal reimbursements. BA rates have remained constant since 1996 due to the passage of Proposition 218.

In June 1995, a Flood Damage Repair Reserve was established as a precautionary measure to fund future emergency repairs. The intent was to offset future flood damage repair costs. Due to the magnitude of the 2005 federally declared disaster, Flood Damage Repair Reserve funds were exhausted in all Zones. In the aftermath of the Thomas Fire (2017/2018), Woolsey/Hill Fire (2018) and Easy/Maria Fires (2019), the District is faced with additional cost for recovery and flood prevention in all Zones. There was substantial debris flow and mudflows entering our jurisdictional channel with any significant rains.

The Thomas and Woolsey Fire areas have vegetation regrowth that eliminates special risk concerns, with the other burned areas still need to demonstrate watershed vegetation regrowth. Currently, no reserve funds are allocated to Zone 1 due to Reserve shortfalls. In Zone 2, 3, and 4, the District has a combined Reserve component in the amount of \$17.5 million. Because Zones 2,3, and 4 are expending more money on Operation and Maintenance activities than it is receiving Benefit Assessment funds, apportioned Property Tax is being used to fund Operation and Maintenance activities and to make up a portion of the Zone 4 Flood Damage Repair Reserve.

In addition, water quality plays an important role in Ventura County, with its 42 miles of coastline and four major watersheds (Calleguas Creek, Santa Clara River, Ventura River, and Malibu Creek). Each river system within the county represents an important resource for recreation, and natural habitat. The State of California requires, through a National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Permit, the implementation of programs to provide for water quality monitoring in these watersheds and to protect water quality countywide. That responsibility lies with the Ventura Countywide Stormwater Quality Management Program. The program represents a joint effort between the District, the County of Ventura, and the Cities of Camarillo, Fillmore, Moorpark, Ojai, Oxnard, Port Hueneme, San Buenaventura, Santa Paula, Simi Valley, and Thousand Oaks. The ultimate goal of the program, which is funded in part with BA funds, is to reduce pollutants in the waters of Ventura County to the maximum extent practicable.

The first NPDES Municipal Stormwater Permit was adopted in 1994 and renewed three times so far, with each new permit increasing the cost of compliance. Even with these additional requirements there has been no increase to the Benefit Assessment rates since 1996. The most recent Permit was adopted in July 2021 and became effective in September 2021. This 2021 Permit includes an option for compliance through development and implementation of Watershed Management Program (WMP). On December 7, 2021, Ventura County Board of Supervisors and Ventura County Watershed Protection District Board of Supervisors approved submittal of Notice of Intent for the County of Ventura and Ventura County Watershed Protection District to develop and implement WMP for all 5 Ventura County watersheds. The WMP is due to Los Angeles Regional Water Quality Control Board by September 11, 2023. This WMP will define specific actions and projects to comply with the NPDES Municipal Stormwater Permit. It will also include cost estimates for fast approaching and long-term implementation milestones.

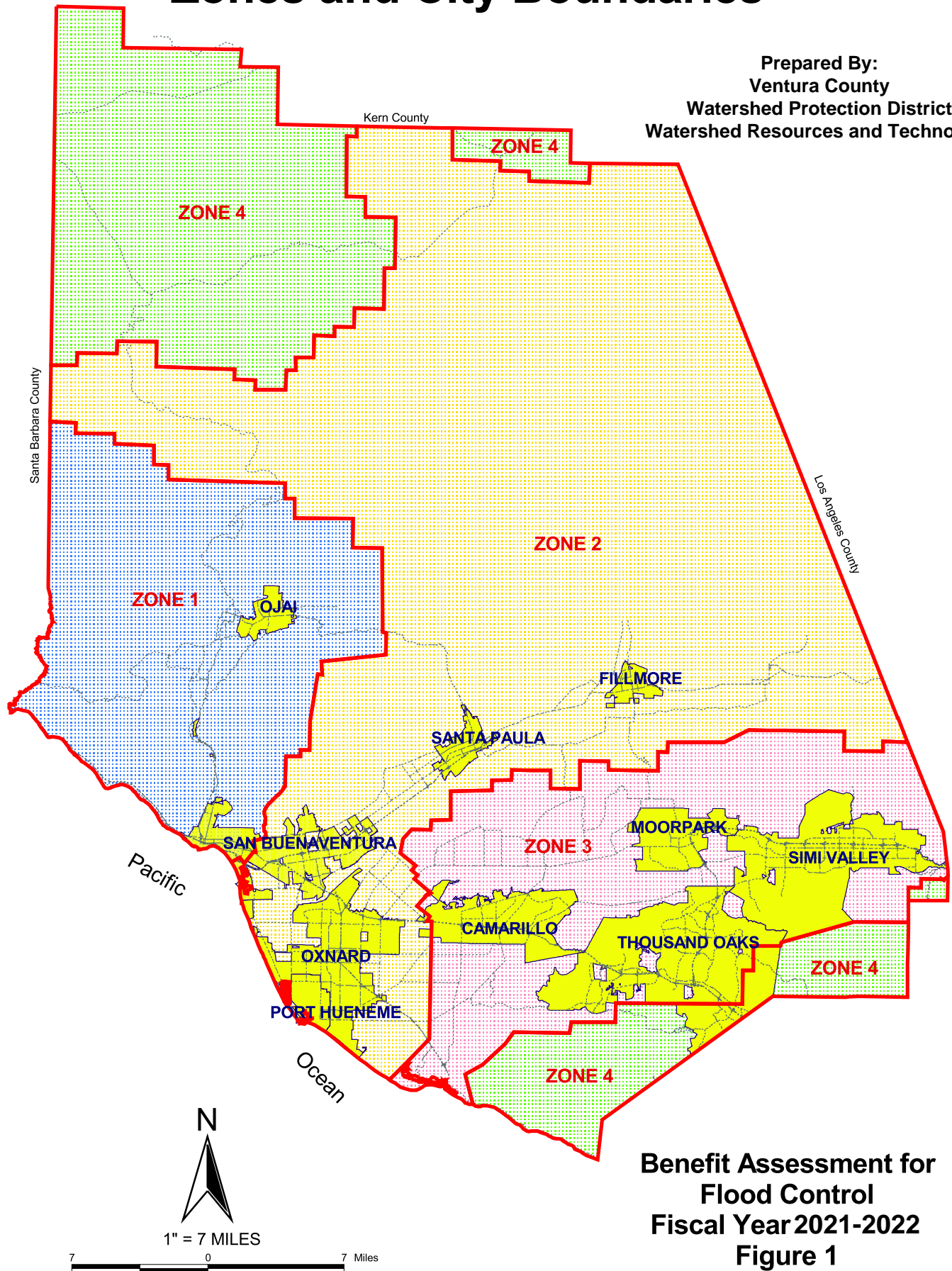
This report on Benefit Assessment Program for the District contains the following:

- A "needs assessment" which provides a cost/revenue analysis outlining the financial need for a Benefit Assessment Program and describes existing and potential District facilities and services to be financed with BA revenues.
- An extensive discussion of the existing BA Program methodology and formulas used in determining assessments.

- Assessment formula and impervious factors relating to assessor site use codes (Appendix A).
- Assessment Roll for FY 2021, as approved by the County of Ventura Board of Supervisors, including the parcel number and amount of assessment for each parcel (Appendix B – available in digital format under separate cover).

Ventura County Watershed Protection District Zones and City Boundaries

Prepared By:
Ventura County
Watershed Protection District
Watershed Resources and Technology



Benefit Assessment for
Flood Control
Fiscal Year 2021-2022
Figure 1

II. BACKGROUND

II. BACKGROUND

The Ventura County Watershed Protection District was created September 12, 1944, and originally named the Ventura County Flood Control District when the California Legislature approved the Ventura County Flood Control Act (Act). The District was formed, in part, to control and conserve flood and storm waters and to protect watercourses, watersheds, public highways, life and property from damage because of those waters. Over the years, the Act has been amended to reflect the paradigm of the times, adding provisions for recreational use, scenic beauty, the enhancement, protection and preservation of the natural environment, and benefit assessment.

Once dominated by agriculture, Ventura County is now the 13th most populous county in California and home to an estimated 835,223 people. As land has been transformed into cities, it has become increasingly important to control floodwaters. Communities look to the District to protect their homes, businesses, and farmlands from devastating floods, while preserving water quality, safeguarding habitat and improving creek aesthetics.

On September 14, 2002, then Governor Gray Davis signed AB2320 (Strickland), changing the name of the District to the Ventura County Watershed Protection District, and the name of existing law to the Ventura County Watershed Protection District Act. The name change, effective January 1, 2003, represents the culmination of an evolution in the District's mission, community values, regulatory requirements and grant funding opportunities.

Authority to implement a Benefit Assessment (BA) Program is established by the Ventura County Watershed Protection District Act (Chapter 46 of the Water Code Appendix, as amended) and by California Government Code Section 54710. Other pertinent legal requirements are defined in California Government Code Sections 54711, 54715 and 54716.

On July 15, 1980, the District Board of Supervisors approved the Flood Control Benefit Assessment Ordinance (FC-26), that allows for the establishment and levy of benefit assessments to pay for the costs of providing flood control services in Zones 1, 2, 3 and 4. The Ventura County Watershed Protection District BA Program was subsequently established by the District Board of Supervisors on June 14, 1988, establishing the first assessment rates in each of the District's four zones for Fiscal Year 1988-89. In each subsequent year, the District Board of Supervisors has resolved to continue the District BA Program.

Originally established to finance the rising cost of operations and maintenance of District facilities in each zone, the BA Program has been expanded over the years to provide needed revenues for emergency flood damage repair costs, for instance the flood disasters of 1995, 1998, and 2005; to establish a flood damage repair reserve; and to implement the National Pollutant Discharge Elimination System (NPDES) stormwater program.

As a primary component of the 1972 Federal Clean Water Act, Congress established the NPDES permit program to control water pollution by regulating the discharge of pollutants to the waters of the United States, initially regulating mainly discharges from industry and wastewater treatment plants. The Clean Water Act was amended in 1987 to include NPDES permit requirements for the discharge of stormwater from publicly owned municipal storm drains. In response, Implementation Agreements between the District and the Cities and County of Ventura provide for the structure that allows for the County and the Cities to use BA funds to finance NPDES related activities in their jurisdictions, and through the Ventura Countywide Stormwater Quality Management Program (VCSQMP).

On August 22, 1994, the Los Angeles Regional Water Quality Control Board issued the District (as Principal Permittee), the County of Ventura, and the Cities of Camarillo, Fillmore, Moorpark, Ojai, Oxnard, Port Hueneme, San Buenaventura, Santa Paula, Simi Valley and Thousand Oaks (as Permittees) a five-year countywide NPDES permit for discharges from publicly owned municipal storm drains. On July 27, 2000, a second five-year term countywide permit was issued to the Permittees, and a third on July 8, 2010.

The third-term Permit expired in July of 2015 and remained on administrative extension until 2021; While the required application for Permit renewal (Order No. 10-108) was submitted in January of 2015, the fourth-term Permit became effective until September 2021. Just as each of the previous permit renewals significant increases in program costs are anticipated with the latest permit renewal.

As the Principal Permittee, the District has specific responsibilities including countywide program coordination, water quality monitoring, reporting and public outreach.

The additional program cost for the Principal Permittee as well as the Permittees associated with the 2010 NPDES Permit prompted further efforts among the Permittees to equitably share the increased costs. The result was an Implementation Agreement in 2010.

The Agreement defines the fiscal responsibilities (expenditures and contributions) of all collective parties with respect to the current Permit. It formalizes the Permittees' commitment to cooperate and to mutually fund an integrated Program of protecting and improving water quality in Ventura County. This Agreement allows for a sharing of Principal Permittee costs among all the Permittees, the partial funding of city and County Stormwater Programs with BA funds, and replaces the original 1992 NPDES Implementation Agreement for the effective term of the 2010 NPDES Permit. An amendment to the Agreement was adopted by all parties in 2016 extending the Agreement to one year after the effective date of the next permit. With a new permit, the agreement will be extended for an additional one year before new Implementation Agreement is negotiated and adopted in 2023.

Assessments are levied based on the proportion of stormwater a parcel of land contributes to the overall stormwater runoff. Prior to the passing of Proposition 218 in 1998, BA rates were adjusted according to fund reserves and forecasted activities. With the passage of Proposition 218 any rate increase will require majority approval from property owners.

Although Permit requirements have become more costly, and are expected to increase in the future, rates have remained the same since 1996.

This report presents continuation of the BA Program to help supplement insufficient existing revenues for financing routine operations and maintenance of District facilities, a Flood Damage Repair Reserve and the Ventura Countywide Stormwater Quality Management Program (VCSQMP) as required by federal NPDES regulations. Additionally, this report outlines the continuation of a benefit assessment component for Flood Damage Repair Reserve in Zones 1, 2, 3 and 4 (see Figure 1).

III. WATERSHED PROTECTION NEEDS ASSESSMENT AND AVAILABLE FUNDING

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A. DEVELOPMENT AND FLOOD HAZARD MITIGATION

Over the years, the District has developed and maintained an integrated system of flood mitigation facilities and floodplain management regulations designed to reduce flood damages. Policy makers, in planning community development, have relied upon the existence and effectiveness of this system. Residential, commercial, and industrial developments have been approved on the basis that the dams, detention basins, debris basins, channels, and stabilizing structures be constructed to District standards and maintained in a safe and effective condition. Federal flood insurance requirements are also based upon the effective performance of the system. Construction of the District facilities began in 1944 and has continued up to the present time.

The extreme and unpredictable seasonal range in rainfall that is characteristic of the south coastal region of California, combined with the geographic and geologic conditions, makes Ventura County very vulnerable to flooding, water erosion, and mud flow hazards during the winter storm season. Repeated flood disasters in 1969, 1978, 1980, 1983, 1992, 1995, 1998, and 2005 have demonstrated this potential. Recently, even in years with more or less average rainfall we have seen damages to facilities, roads and even homes. Specifically during 2011, 2014, and 2017 storms in our area, especially when they arrive back-to-back, have produced localized flooding and mudflows. Property development in the region increases the potential for catastrophic economic loss to the community in the event of damage to storm water flood protection facilities. The District knows also that there is a high risk for loss of life in the event of flood protection failure. Purposeful measures with respect to maintenance of flood control facilities are necessary to ensure that the chance for such catastrophic loss in our local communities is minimized.

Economic vitality throughout Ventura County grew at a considerable rate from 1950 to 1980. During this period county land use transitioned from farmland to urbanized areas, the District invested considerable funds to create a viable infrastructure of watershed protection facilities such as channels and basins to provide protection from stormwaters for the growing population. According to the Southern California Association of Governments (SCAG), Ventura County's population grew by 12.58% between the 1990 and the 2000 census, making it the fifth fastest growing county in California in terms of population growth-- behind only Riverside, Imperial, San Bernardino and Orange counties for that time period.

Figures now show that the growth trend for Ventura County is slowing. Agricultural preservation laws limited some development in the county and citizens have enacted a number of growth controls to preserve farmland and open space. Slower growth is expected in Ventura County. Because growth is slowing in the Ventura County region, it is to be expected that historically increasing amounts collected for Benefit Assessment will also level off. Nevertheless, costs to maintain the older components of the watershed infrastructure, in particular, will increase. Overall costs to maintain the countywide system in general will also increase, adding further fiscal pressure on limited revenues.

B. ROUTINE OPERATIONS AND MAINTENANCE

The District owns and operates significant physical watershed protection infrastructure (channels, dams, levees, basins, etc.). These facilities are generally summarized by zone in Table 1 (watershed zone boundaries are shown in Figure 1).

For several years the cost of routine operations and maintenance in each zone has exceeded the benefit assessment collected for that purpose. Additional needed funding has come from property tax revenue, normally used for capital projects and advance planning. Additionally, The District operates and maintains a nationally renowned Flood Warning System consisting of 90 gaging sites located throughout the County.

TABLE 1
Facilities Maintained by the
Ventura County Watershed Protection District

| MAINTAINED FACILITIES | ZONE 1 | ZONE 2 | ZONE 3 | ZONE 4 | TOTAL |
|---|-----------|-----------|-----------|-----------|-------|
| CHANNEL MILES (Improved & Unimproved) | 18 | 80 | 108 | 3 | 209 |
| PUMPING PLANTS | 0 | 4 | 0 | 0 | 4 |
| DEBRIS & DETENTION BASINS | 7 | 9 | 42 | 2 | 60 |

C. FLOOD DAMAGE REPAIR RESERVE

Due to the unpredictable nature of the winter weather in Ventura County and frequently experienced flood damage, periodic increases in assessments have been necessary to cover the cost of damage repair. Between 1988 and 1995, three temporary assessment increases were levied to cover shortfalls in O&M funding and State and Federal reimbursements.

In June 1995, a Flood Damage Repair Reserve (FDRR) was established through the BA as a precautionary measure to fund future emergency repairs. The intent was to offset future flood damage repair costs while minimizing the fluctuations in BA rates. The establishment of this fund later proved to be extremely prudent because Article XIII C and XIII D of the State Constitution (formerly Proposition 218) contained no provision for dealing with emergency circumstances. The amount collected for Flood Damage Repair Reserve typically amounts to about \$1 million annually via the BA. This amount varies slightly depending on the values of land use parameters existing at the time the BA is calculated.

When disaster strikes, the District mobilizes in response to ensure continued operation of facilities and to mitigate potential future damage because of the disaster. Continued augmentation of this Reserve component ensures that the District has funds available to repair damaged facilities and to implement mitigation measures in a timely manner. A Presidential disaster declaration authorizes federal funds to provide disaster and mitigation assistance under several State and Federal programs. While these programs often reimburse a considerable amount of costs associated with the disaster, the District remains responsible for the required local match share, and for any ineligible project costs. Flood Damage Repair Reserve funds have been used since Fiscal Year 1999 to cover any costs for the restoration of facilities damaged in the 1998, 2005 storms, 2017/2018 Thomas Fire Recovery and 2018 Woolsey/Hill Fire not covered by State or Federal funding or by the Flood Damage Repair Reserve component of the BA Program.

The Flood Damage Repair Reserves were depleted completely after the 2005 flood disaster; and again in 2018 for Zone 1. It took approximately eight years to recover the difference between the District's expenditures and 2005 FEMA/CalOES reimbursements. Funds will be allocated annually until the Flood Damage Repair Reserves are equal to approximately one year's operation and maintenance cost in each zone.

D. NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) STORMWATER REGULATION

NPDES is a federally mandated program established by the United States Congress with 1972 amendments to the Federal Water Pollution Control Act (known as the Clean Water Act or CWA). The CWA provides a statutory basis for the control of pollutants to the waters of the United States by requiring dischargers to obtain a NPDES permit. In 1987, the Clean Water Act was amended to include NPDES permit requirements for the discharge of stormwater from publicly owned municipal separate storm sewer systems (MS4s). These permits identify and require the implementation of structural and non-structural Best Management Practices (BMPs) to reduce the pollutants transported through storm drains. No reliable funding has been provided by state or federal governments to assist with the compliance of these requirements.

In 1994 the first Ventura Countywide Stormwater NPDES Permit was adopted. To meet CWA Section 402(p) requirements, all Permittees are required to implement a stormwater management program that contains the following elements:

- Program Management: including program structure, institutional arrangements, legal authority, and fiscal resources.
- Illicit Discharges: including prohibition of illicit connections and dumping, and enforcement procedures.
- Industrial / Commercial Discharges: including, inspections, implementation of BMPs, staff training, and coordination with state efforts.

- New Development and Redevelopment: including planning processes, local permits, staff training, post-construction structural BMPs, low impact development designs, and outreach.
- Construction: including erosion control and grading permits, construction BMPs, site inspections, enforcement, and coordination with state efforts.
- Public Agency (Municipal) Operations: including BMPs for corporation yards, parks and recreation, storm drain system operation and maintenance, streets and roads, flood control, and public facilities.
- Public Information and Participation: including general and focused outreach, citizen participation, and behavioral change assessments.
- Program Evaluation: including performance standards, annual reports, internal reporting and record keeping, and program enhancements and revisions.
- Monitoring: including discharge characterization, bioassessment, source identification, control measure effectiveness, pollutant loading, and data management.

The District owns, operates, and has regulatory jurisdiction over improved and natural channels to which the ten cities' and the County's storm drains are tributary. The County of Ventura and the Cities in the County (Permittees) also own and operate stormwater facilities subject to the NPDES program.

On April 14, 1992, a Board resolution directed the District's BA program be the primary mechanism to finance a countywide stormwater program to meet federal NPDES requirements for the municipalities within the District. City-by-city, all ten incorporated jurisdictions joined into the program, although not all are financing their programs through the District's BA.

The County of Ventura receives an assessment for these purposes only in the unincorporated areas of Ventura River/Ojai Valley (District Zone 1) and the Santa Clara River Valley/Oxnard (District Zone 2) areas for FY2022. The County unincorporated areas of the Calleguas Creek watershed (District Zone 3) and Hidden Valley/Lake Sherwood/Oak Park (District Zone 4), and the City of Moorpark have no NPDES assessment. Therefore, the County of Ventura does not receive assessments to fund NPDES programs in these areas.

Due to the steady increase in requirements with each new permit these funds do not cover the total cost of the NPDES Programs. Although the Permittees' cooperative approach to countywide implementation of permit requirements continues to result in substantial savings to the residents of Ventura County, the NPDES program's costs continue to exceed Permittees' funding through the BA Program. The fourth-term Permit was adopted in July 2021. This Permit contains increased requirements that continue the trend of increasing costs for Permit compliance.

Table 2 shows revenue dedicated to the countywide NPDES program for FY2021 used to perform permit compliance activities, including the District-wide share of approximately \$1.45 million. In addition, the Permittees (with the exception of the City of Moorpark) collectively receive \$1.69 million to help fund the costs of permit-required activities within their jurisdictions.

E. SUPPORT SERVICES

The construction, operation, and maintenance of District facilities require a variety of related support services, discussed below:

1. Project Design and Inspection - Most District capital projects are designed and inspected by District personnel, with construction performed under private contracts.
2. Planning and Hydrology - District engineers, as well as numerous outside engineers and agencies, use hydrologic calculations of peak flood flows in the design of District facilities. The District also maintains sophisticated flood warning systems in critical flood hazard areas such as Sespe Creek, Calleguas Creek, and Ventura River that are utilized extensively during flood operations in the winter months and fire condition in the summertime.
3. Geographic Information System (GIS) - District staff are defining and creating GIS coverage for District rights-of-way, permits, facilities, flood plain maps, etc. with the goal of providing engineers and the general public useful information in a timely manner.
4. Benefit Assessment Implementation - The law permits the use of BA revenues to fund the cost of calculating assessments and preparing the roll.
5. General Administration - This includes the normal management, clerical, and accounting functions associated with District operations and maintenance and construction.

F. REVENUE SOURCES

Present major sources of revenue are discussed below:

1. **Property Taxes** - It is assumed that the District will continue to receive a portion of the property taxes collected on the basis of 1% of the assessed value as prescribed in Article XIII A of the State Constitution.
2. **Land Development Fees for Watershed Protection** - The District has collected land development fees for the design and construction of Watershed Protection projects since 1967 in Zone 3, and 1979 in all other zones. Fees are presently \$2400/acre or \$600/single family dwelling. Under the Flood Control (Watershed Protection) Act, as amended, these figures may fluctuate slightly based on current costs of construction; however the District does not have authority to collect more than \$2,400/acre or \$600/single family dwelling for Land Development Fees. The capital improvement program, including design and inspection, is financed by District property tax revenues and by land development fees.

Fiscal Year 2020-2021, spanning July 1, 2020 through June 30, 2021, resulted in \$709,834 for District-wide land development fees. The District has so far collected \$246,808 for the first eight months of FY 2021 - 2022 as property is being developed.

G. REVENUE DEFICIT

The BA fees are not adjusted for inflation, and have not been changed since 1996 due to the passage of Proposition 218. The economic squeeze generated by cost inflation and the tax reduction of Proposition 13, together with the property tax shift from special districts to schools in previous years, require that the District drastically cut back on capital project construction. The District-wide capital project budget in FY1978, for instance, was approximately \$8.6 million, and in FY1988 (before the first BA Program) the budget for District capital projects was less than \$5.4 million. A prudent use of funds is the maintenance of existing infrastructure as it is less expensive than having to replace it. Unfortunately, the cost to maintain the District's facilities requires the majority of available funds, leaving little for much needed new or recapitalizing projects. New costs are also anticipated as regulations continue to require increased effort to address water quality in the county. The financial reality concerning District funding is that a shortfall exists between costs and revenues - a shortfall that will likely expand in the future materially significant.

IV. DISCUSSION OF EXISTING BENEFIT ASSESSMENT PROGRAM

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A. PROPORTIONATE STORM WATER RUNOFF

The purpose of the existing BA program is to provide needed revenues for the District to manage stormwater. The concept of levying assessment based on storm water runoff was particularly pertinent where District services are involved. Most all manmade uses increase storm runoff over that which would otherwise occur naturally and, consequently, increases downstream flood hazards.

Some human uses of the land increase stormwater runoff at a greater rate than others. Stormwater runoff from a shopping center with a high percentage of roofs and parking lots will be greater than runoff from a golf course of equal size with large amounts of grassy areas and landscaping. This proportional difference in runoff was the basis for computing existing BA fees.

B. THE BASIC ASSESSMENT UNIT

In order to establish the "proportionate" storm water runoff on any one parcel of land in relation to total runoff, it was necessary to establish a benchmark to relate that one parcel to all others. This benchmark is called the Basic Assessment Unit (BAU).

The existing BA program for Watershed Protection uses a single family dwelling (sfd) on 0.2 acres of land with an imperviousness factor of 0.40 (40%) as the Basic Assessment Unit (see Figure 2). A single-family dwelling represents a reasonable middle-ground of all potential land uses, as well as the most numerous type of use. The basic assessment unit may be expressed numerically as follows:

BASIC ASSESSMENT

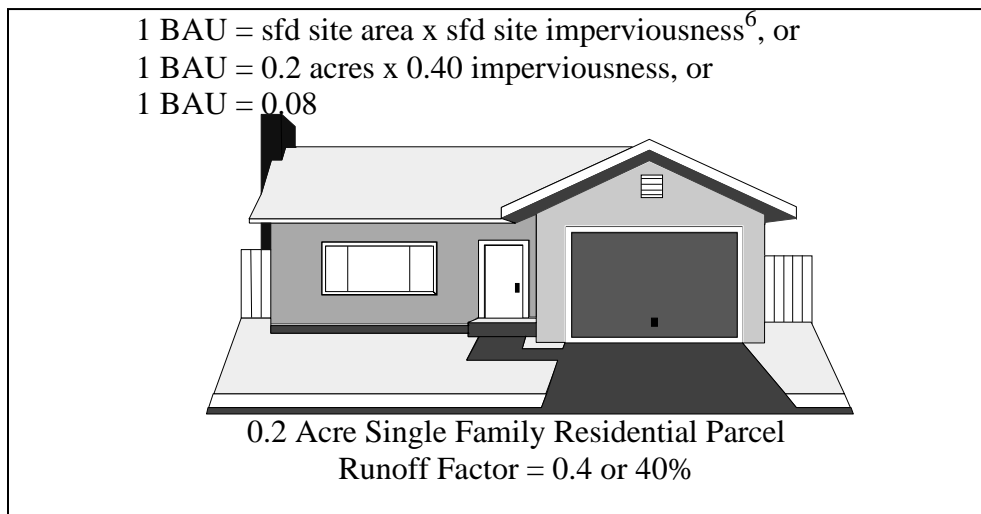


FIGURE 2: All parcels may be equated to the number of BAUs they contain.

6. This is determined by multiplying one acre by the site imperviousness and dividing by one basic assessment unit.

Example:

$$\begin{array}{l} \text{1 acre of} \\ \text{commercial} \end{array} = \frac{\text{1 acre} \times \text{0.88 imperviousness}}{\text{1 BAU (0.08)}} = \frac{\text{0.88}}{\text{0.08}} = 11 \text{ BAU per acre}$$

C. LAND USE AND AREA

The basic factors needed to relate any one parcel of land to the BAU are site use and area. The best available source of this information is the County Assessor's Office. The County Assessor's master property file is a computerized source of both the use and the area of each parcel of land in the County. The file gives each parcel a four-digit site use code. Each of the site use codes used in the program have been analyzed and assigned an imperviousness factor as well as an assessment formula as discussed below (also see Appendix "A"). The District has made minor modifications to the site use codes on the Assessor's Master property file in order to more accurately reflect the level of imperviousness of each use.

D. ASSESSMENT FORMULAS

Where the assessor site use code describes the entire use to be expected on a parcel, the number of BAUs for that parcel is calculated as follows:

$$\begin{array}{lcl} \text{Number of Basic} & = & \frac{\text{Parcel area (AA) x site imperviousness (SI)}}{\text{Assessment Units}} \\ & & \text{1 Basic Assessment Unit (0.08)} \\ & & \text{or (AA x SI) / 0.08} \end{array}$$

A more convenient expression of the basic formula is shown here:

$$(\text{BAUs per acre}) \times (\text{Parcel Area})$$

Actual assessments are calculated by multiplying BAUs by the rate per BAU established for each zone:

$$\begin{array}{lcl} \text{Assessment} & = & \text{Total BAUs} \times \text{Existing Assessment rate per BAU} \\ \text{for parcel} & & \text{for applicable zone} \end{array}$$

1. Single-Use Formulas:



Seven of the formulas used in the program were created using the above format. Each is shown below with the general land use categories to which they apply and the imperviousness factor for each.

A - Condominiums

$$\begin{array}{lcl} \text{BAUs} & = & 9 \text{ BAUs / Acre} \times \text{AA (Parcel area in acres)} \\ & & (0.72 \text{ impervious}) \end{array}$$

B - Rest Homes, Churches, Private Schools

$$\begin{array}{lcl} \text{BAUs} & = & 7.5 \text{ BAUs / Acre} \times \text{AA} \\ & & (0.6 \text{ impervious}) \end{array}$$

C - Residential

$$\text{BAUs} = 5 \text{ BAUs / Acre} \times \text{AA} \\ (0.4 \text{ impervious})$$

D - Commercial/Industrial

$$\text{BAUs} = 11 \text{ BAUs / Acre} \times \text{AA} \\ (0.88 \text{ imperviousness})$$

E - Golf Courses, Greenbelts

$$\text{BAUs} = 2.5 \text{ BAUs / Acre} \times \text{AA} \\ (0.2 \text{ imperviousness})$$

F - Vacant Land, Mining, Oil Wells

$$\text{BAUs} = 0.125 \text{ BAU / Acre} \times \text{AA} \\ (0.01 \text{ imperviousness})$$

G - Agriculture

a. $\text{BAUs} = 0.2375 \text{ BAU / Acre} \times \text{AA}$
(0.019 imperviousness)

b. Examples of Calculating Basic Assessment Units using
Single Use Formula

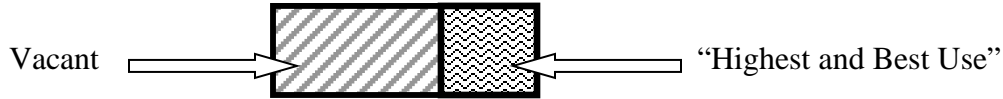
- A 5.0 acre multi-tenant neighborhood shopping center
(site use code 5030)
From Appendix A: 0.88 imperviousness, Formula D.

$$\text{BAUs} = 11 \text{ BAUs / Acre} \times 5.0 \text{ acres} \\ = 55 \text{ BAUs}$$

- An 80 acre orchard (site use code 8030)
From Appendix A - 0.019 imperviousness - Formula G.

$$\text{BAUs} = 0.2375 \text{ BAU / Acre} \times 80 \text{ acres} \\ = 19.0 \text{ BAUs}$$

2. Mixed-Use Formulas:



a. Formulas Involving Residential Mixed Uses

Where a site use code was found to describe only a portion of the actual parcel it was necessary to develop a "mixed" assessment formula. The "other" use not described by the site use code is considered to be vacant land⁷. The mixed-use formulas are as follows:

$$\text{Number of Units} = \text{BAUs representing Highest and Best Use} + \left[\left(\text{Area of Parcel} - \text{Highest \& Best Use} \right) \times \text{BAUs per acre remaining vacant portion of parcel} \right]$$

In the case of mixed-use parcels with site use codes describing single family dwellings (up to 4 dwellings on one lot) it is appropriate to assign one basic assessment unit to each dwelling and assume any remaining portion is vacant land. Four formulas were developed to accommodate these types of site use codes:

H - 1 Dwelling Unit

$$\text{BAUs} = 1 \text{ BAU} + [(\text{AA} - 0.2 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

I - 2 Dwelling Units

$$\text{BAUs} = 2 \text{ BAU} + [(\text{AA} - 0.4 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

J - 3 Dwelling Units

$$\text{BAUs} = 3 \text{ BAU} + [(\text{AA} - 0.6 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

K - 4 Dwelling Units

$$\text{BAUs} = 4 \text{ BAU} + [(\text{AA} - 0.8 \text{ acres}) \times 0.125 \text{ BAU/acre}]$$

7. "Mixed-use" formulas may apply depending on a particular parcel's size. See Mixed Use Formulas on following page and Appendix "A".

Where the actual parcel size is less than that of the assumed number of basic assessment units then the Group "C" formula is used

b. Examples of Calculating Basic Assessment Units using Residential Mixed Use Formulas

- Two single family dwellings on a 10 acre lot (site use code 1222)
From Appendix A: 0.40 imperviousness, Formulas C&I

Formula "I"

$$\begin{aligned}\text{BAUs} &= 2 \text{ BAUs} + [(10 \text{ acres} - 0.4 \text{ acre}) \times 0.125 \text{ BAU} / \text{Acre}] \\ &= 2 \text{ BAUs} + 1.2 \text{ BAU} \\ &= 3.2 \text{ BAUs}\end{aligned}$$

- A four family dwelling (quadplex) on a 0.6 acre lot
(site use code 1410)
From Appendix A: 0.40 imperviousness, Formulas C&K

Formula "C"

$$\begin{aligned}\text{BAUs} &= 5 \text{ BAUs} / \text{Acres} \times 0.6 \text{ acres} \\ &= 3 \text{ BAUs}\end{aligned}$$

c. Formulas Involving Urban Mixed Uses

In researching site use codes and actual land uses, it was found that "mixed" uses also existed in types of land use other than residential. These additional "mixed" formulas were created to accommodate the unique circumstances of certain types of use:

L - Churches, Private Schools, Colleges, Rest Homes and Camps with areas
over 2 acres
(0.6 imperviousness)
 $\text{BAUs} = 15 \text{ BAUs} + [(AA - 2.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

M - Golf Courses, Green Belts
(0.2 imperviousness)
 $\text{BAUs} = 30 \text{ BAUs} + [(AA - 12.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

N - Mobile Home Park
(0.72 imperviousness)
 $\text{BAUs} = 90 \text{ BAUs} + [(AA - 10.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

O - Industrial, Resource Production, Greenhouses, Egg Production
(0.88 imperviousness)
 $\text{BAUs} = 110 \text{ BAUs} + [(AA - 10.0 \text{ acres}) \times 0.125 \text{ BAU} / \text{Acre}]$

d. Examples of Calculating Basic Assessment Units using Urban Mixed Uses

- A church on a 3.5 acre parcel
(site use code 6900)
From Appendix A: 0.6 imperviousness, Formulas B&L

Formula "L"

$$\begin{aligned}\text{BAUs} &= 15 \text{ BAUs} + [(3.5-2.0) \times 0.125 \text{ BAU} / \text{Acre}] \\ &= 15 \text{ BAUs} + 0.19 \text{ BAUs} \\ &= 15.19 \text{ BAUs}\end{aligned}$$

- A manufacturing plant on a 20 acre parcel
(site use code 2020)
From Appendix A: 0.88 imperviousness, Formulas D&O

Formula "O"

$$\begin{aligned}\text{BAUs} &= 110 \text{ BAUs} + [(20-10.0) \times 0.125 \text{ BAU} / \text{Acre}] \\ &= 110 \text{ BAUs} + 1.25 \text{ BAU} \\ &= 111.25 \text{ BAUs}\end{aligned}$$

E. ASSESSMENT FEES FOR FY2022

The assessment formulas above were intended to provide the most equitable distribution of assessments possible. Assessment rates for routine maintenance, flood damage repair reserve and for NPDES are on Table 2. The total assessment for any property is the summation of the rate for the applicable zone and for the applicable rate in Table 2. For example, the overall recommended assessment rate of \$36.99 for the City of Ventura in Zone 2 is a combination of the following:

| | | |
|--------------|---|---------|
| (Roll 14-05) | District Operations and Maintenance - | \$27.13 |
| (Roll 14-30) | District NPDES Compliance in the City of Ventura - | \$3.96 |
| (Roll 14-46) | City of Ventura NPDES Compliance - | \$5.90 |
| | Total: | \$36.99 |

Table 3 provides a comparison of the assessment rates assessed for FY2021 with those for FY2020. Table 4 defines assessments for typical land uses in each zone. Table 5 provides a comparison of the total assessment rates assessed for FY2021 with those for FY2020. Table 6 provides a summation of the FY2021 Benefit Assessments units and revenue.

F. CALIFORNIA ENVIRONMENTAL QUALITY ACT

The provisions of the California Environmental Quality Act (CEQA), requiring the determination of environmental impacts of projects, do not apply to the establishment of a benefit assessment program according to Section 21080(b) (8) of the Public Resources Code. The purpose of the FY2021 District BA was to meet capital costs and operation and maintenance expenses required to maintain service within existing service areas.

G. APPEAL PROCESS

Assessments may be appealed according to provisions defined by the Board of Supervisors of the Ventura County Watershed Protection District. Generally, these provisions provide that an assessment may be revised by the Director of the Ventura County Public Works Agency where it can be found that errors have been made in the assessment computation based only on one or more of the following:

1. Changes or corrections in ownership of a parcel
2. Subdivision of an existing parcel into 2, 3, or 4 parcels
3. Use of a parcel
4. Area of a parcel
5. Mathematical computations

Any person who does not agree with the determination of the Director regarding adjustments in assessment calculations may, within 30 days after the date of such refusal, appeal that determination to the Board of Supervisors. The appeal shall be in the form of a written notice and shall be signed by the party aggrieved. The notice shall contain the assessor parcel number(s), the amount of assessment, and the reason for the appeal. At the hearing, the appellant shall have the burden of establishing, to the satisfaction of the Board, that he or she is entitled to a revised assessment; otherwise, the decision of the Director shall stand. The decision of the Board is final.

H. AVAILABILITY OF REPORT AND ASSESSMENT ROLL

This report is available for review at the following location:

Ventura County Watershed Protection District
County of Ventura Government Center
Hall of Administration
800 South Victoria Avenue
Ventura, CA 93009
Telephone: (805) 650-4060 / (805) 650-4073

Appendix B is a separate volume included in this final report and is available for review at the offices of Ventura County Watershed Protection District. Inquiries concerning the BA Program, fee calculations, or the appeal process for assessment should be directed to the Benefit Assessment office of the District at the address listed above.

I. DISCUSSION OF NOTICE AND MEETING/HEARING PROCESS

On January 1, 1994, SB 376 became effective establishing new noticing and hearing requirements for local taxes and assessments. This legislation requires that public notice be given for any new or increased taxes or assessments. SB 1977, effective January 1, 1993, requires that an additional public hearing to be held on a date different from the enactment hearing to allow public testimony if there are to be increased amounts. Although rates were held to the same rate as previous years two meetings were held for FY 2022. The first meeting was held on May 11, 2021 as “receive and file” item to the Board of Supervisors to allow for public review of the proposed rates for FY2022. The second meeting was held on June 8, 2021 to allow for public testimony and to put proposed rates up to vote of the Board. The Board of Supervisors of the Watershed Protection District published notice for the public hearing / enactment meeting as an agenda item, time certain. The rates were approved by resolution at the public hearing on June 8, 2021.

V. TABLES

TABLE 2
2021/2022
Assessments for Routine Maintenance and
NPDES Compliance in Zone 1

| | | | | Assessment Rates Per BAU | | Revenue | | | |
|-----------------------------------|--------|---------|------------------------|---|------------------|---------------------|---|------------------|-----------|
| Agency | Acres | Parcels | Basic Assessment Units | Routine Maintenance & Flood Damage Repair Reserve | NPDES Compliance | Routine Maintenance | Assessments Flood Damage Repair Reserve | NPDES Compliance | Total |
| NPDES: | | | | | | | | | |
| City of Ojai | 1,795 | 2,889 | 4,375 | | \$7.82 | | | \$34,207 | \$34,207 |
| City Of San Buenaventura | 1,706 | 7,882 | 10,114 | | \$5.90 | | | \$59,641 | \$59,641 |
| Unincorporated County | 24,843 | 8,042 | 14,171 | | \$1.45 | | | \$20,518 | \$20,518 |
| Watershed Protection District in: | | | | | | | | | |
| City of Ojai | 1,795 | 2,889 | 4,375 | \$23.11 | \$4.17 | \$81,901 | \$19,211 | \$18,230 | \$119,342 |
| City Of San Buenaventura | 1,706 | 7,882 | 10,114 | \$22.86 | \$4.17 | \$187,249 | \$43,923 | \$42,132 | \$273,304 |
| Unincorporated County | 24,843 | 8,042 | 14,171 | \$20.44 | \$4.17 | \$234,601 | \$55,030 | \$59,059 | \$348,690 |
| Zone 1 Totals | | | | | | \$503,751 | \$118,164 | \$233,787 | \$855,702 |

TABLE 2
2021/2022
Assessments for Routine Maintenance and
NPDES Compliance in Zone 2

| | | | | Assessment Rates Per BAU | | Revenue | | | |
|-----------------------------------|--------|---------|------------------------|---|------------------|---------------------|---|------------------|-------------|
| Agency | Acres | Parcels | Basic Assessment Units | Routine Maintenance & Flood Damage Repair Reserve | NPDES Compliance | Routine Maintenance | Assessments Flood Damage Repair Reserve | NPDES Compliance | Total |
| NPDES: | | | | | | | | | |
| City of Fillmore | 997 | 4,611 | 4,986 | | \$4.00 | | | \$19,942 | \$19,942 |
| City of Oxnard | 9,088 | 39,941 | 58,028 | | \$10.28 | | | \$596,355 | \$596,355 |
| City of Santa Paula | 2,131 | 7,230 | 10,019 | | \$6.65 | | | \$66,602 | \$66,602 |
| City of San Buenaventura | 5,469 | 24,741 | 33,577 | | \$5.90 | | | \$198,014 | \$198,014 |
| City of Port Hueneme | 650 | 6,376 | 4,978 | | \$3.00 | | | \$14,926 | \$14,926 |
| City Of Camarillo | 29 | 13 | 221 | | \$5.00 | | | \$1,106 | \$1,106 |
| Unincorporated County | 81,018 | 7,846 | 26,453 | | \$1.36 | | | \$35,934 | \$35,934 |
| Watershed Protection District in: | | | | | | | | | |
| City of Fillmore | 997 | 4,611 | 4,986 | \$27.88 | \$3.96 | \$122,317 | \$16,680 | \$19,713 | \$158,710 |
| City of Oxnard | 9,088 | 39,941 | 58,028 | \$27.88 | \$3.96 | \$1,423,636 | \$194,132 | \$229,558 | \$1,847,326 |
| City of Santa Paula | 2,131 | 7,230 | 10,019 | \$27.13 | \$3.96 | \$239,180 | \$32,615 | \$39,637 | \$311,432 |
| City of San Buenaventura | 5,469 | 24,741 | 33,577 | \$27.13 | \$3.96 | \$801,489 | \$109,294 | \$132,828 | \$1,043,611 |
| City of Port Hueneme | 650 | 6,376 | 4,978 | \$27.80 | \$3.96 | \$121,754 | \$16,603 | \$19,702 | \$158,059 |
| City Of Camarillo | 29 | 13 | 221 | \$27.13 | \$3.96 | \$5,282 | \$720 | \$876 | \$6,878 |
| Unincorporated County | 81,018 | 7,846 | 26,453 | \$27.13 | \$3.96 | \$631,527 | \$86,117 | \$104,703 | \$822,347 |
| Zone 2 Totals | | | | | | \$3,345,184 | \$456,162 | \$1,479,896 | \$5,281,242 |

TABLE 2
2021/2022
Assessments for Routine Maintenance and
NPDES Compliance in Zone 3

| | | | | Assessment Rates Per BAU | | Revenue | | | |
|-----------------------------------|--------|---------|------------------------|---|------------------|---------------------|---|--------------------|--------------------|
| Agency | Acres | Parcels | Basic Assessment Units | Routine Maintenance & Flood Damage Repair Reserve | NPDES Compliance | Routine Maintenance | Assessments Flood Damage Repair Reserve | NPDES Compliance | Total |
| NPDES: | | | | | | | | | |
| City of Moorpark | 3,687 | 10,595 | 13,449 | | \$0.00 | | | \$0 | \$0 |
| City Of Camarillo | 7,248 | 23,647 | 31,248 | | \$5.00 | | | \$156,154 | \$156,154 |
| City of Thousand Oaks | 11,386 | 35,985 | 50,471 | | \$5.12 | | | \$258,242 | \$258,242 |
| City of Simi Valley | 11,405 | 38,138 | 48,773 | | \$3.87 | | | \$188,581 | \$188,581 |
| Unincorporated County | 65,396 | 9,799 | 22,395 | | \$0.00 | | | \$0 | \$0 |
| Watershed Protection District in: | | | | | | | | | |
| City of Moorpark | 3,687 | 10,595 | 13,449 | \$24.88 | \$4.35 | \$307,824 | \$26,767 | \$58,460 | \$393,051 |
| City Of Camarillo | 7,248 | 23,647 | 31,248 | \$26.81 | \$4.35 | \$770,646 | \$67,013 | \$135,827 | \$973,486 |
| City of Thousand Oaks | 11,386 | 35,985 | 50,471 | \$25.87 | \$4.35 | \$1,201,065 | \$104,440 | \$219,375 | \$1,524,880 |
| City of Simi Valley | 11,405 | 38,138 | 48,773 | \$25.80 | \$4.35 | \$1,157,476 | \$100,650 | \$212,012 | \$1,470,138 |
| Unincorporated County | 65,396 | 9,799 | 22,395 | \$26.81 | \$4.35 | \$552,339 | \$48,029 | \$97,372 | \$697,740 |
| Zone 3 Totals | | | | | | \$3,989,349 | \$346,900 | \$1,326,023 | \$5,662,272 |

TABLE 2
2021/2022
Assessments for Routine Maintenance and
NPDES Compliance in Zone 4

| | | | | Assessment Rates Per BAU | | Revenue | | | |
|---|--------|---------|------------------------|---|------------------|---------------------|---|------------------|------------------|
| Agency | Acres | Parcels | Basic Assessment Units | Routine Maintenance & Flood Damage Repair Reserve | NPDES Compliance | Routine Maintenance | Assessments Flood Damage Repair Reserve | NPDES Compliance | Total |
| NPDES: | | | | | | | | | |
| City of Thousand Oaks | 2,478 | 5,463 | 8,666 | | \$5.47 | | | \$47,361 | \$47,361 |
| Unincorporated County | 13,119 | 7,947 | 7,858 | | \$0.00 | | | \$0 | \$0 |
| Watershed Protection District in: | | | | | | | | | |
| City of Thousand Oaks | 2,478 | 5,463 | 8,666 | \$6.66 | \$4.10 | \$57,710 | \$0 | \$35,491 | \$93,201 |
| Unincorporated County* | 13,119 | 7,947 | 7,858 | \$6.66 | \$4.08 | \$52,314 | \$0 | \$30,675 | \$82,989 |
| * Note: NPDES Compliance for Unincorporated for South Half only | | | | | | | | | |
| Zone 4 Totals | | | | | | \$110,024 | \$0 | \$113,527 | \$223,551 |

TABLE 3
Comparison of FY 2020/2021 AND FY 2021/2022 Assessment Rates

| ZONE | DISTRICT-ZONE | AREA | FY 2020/2021 | CURRENT 2021/2022 |
|-------------|----------------------|---|---------------------|--------------------------|
| 1 | 14-04 | UNINCORPORATED OPERATIONS & MAINTENANCE | \$20.44 | \$20.44 |
| | 14-04 | OJAI OPERATIONS & MAINTENANCE | \$23.11 | \$23.11 |
| | 14-04 | SAN BUENAVENTURA OPERATIONS & MAINTENANCE | \$22.86 | \$22.86 |
| | 14-20 | UNINCORPORATED VCWPD NPDES | \$4.17 | \$4.17 |
| | 14-25 | OJAI VCWPD NPDES | \$4.17 | \$4.17 |
| | 14-29 | SAN BUENAVENTURA VCWPD NPDES | \$4.17 | \$4.17 |
| | 14-54 | UNINCORPORATED NPDES | \$1.45 | \$1.45 |
| | 14-41 | OJAI NPDES | \$7.82 | \$7.82 |
| 2 | 14-45 | SAN BUENAVENTURA NPDES | \$5.90 | \$5.90 |
| | 14-05 | UNINCORPORATED OPERATIONS & MAINTENANCE | \$27.13 | \$27.13 |
| | 14-05 | FILLMORE OPERATIONS & MAINTENANCE | \$27.88 | \$27.88 |
| | 14-05 | OXNARD OPERATIONS & MAINTENANCE | \$27.88 | \$27.88 |
| | 14-05 | SANTA PAULA OPERATIONS & MAINTENANCE | \$27.13 | \$27.13 |
| | 14-05 | SAN BUENAVENTURA OPERATIONS & MAINTENANCE | \$27.13 | \$27.13 |
| | 14-05 | PORT HUENEME OPERATIONS & MAINTENANCE | \$27.80 | \$27.80 |
| | 14-05 | CAMARILLO OPERATIONS & MAINTENANCE | \$27.13 | \$27.13 |
| | 14-21 | THOUSAND OAKS VCWPD NPDES | \$4.35 | \$4.35 |
| | 14-24 | FILLMORE VCWPD NPDES | \$3.96 | \$3.96 |
| | 14-26 | OXNARD VCWPD NPDES | \$3.96 | \$3.96 |
| | 14-28 | SANTA PAULA VCWPD NPDES | \$3.96 | \$3.96 |
| | 14-30 | SAN BUENAVENTURA VCWPD NPDES | \$3.96 | \$3.96 |
| | 14-31 | PORT HUENEME VCWPD NPDES | \$3.96 | \$3.96 |
| | 14-32 | CAMARILLO VCWPD NPDES | \$3.96 | \$3.96 |
| | 14-55 | UNINCORPORATED NPDES | \$1.36 | \$1.36 |
| | 14-40 | FILLMORE NPDES | \$4.00 | \$4.00 |
| | 14-42 | OXNARD NPDES | \$10.28 | \$10.28 |
| | 14-44 | SANTA PAULA NPDES | \$6.65 | \$6.65 |
| | 14-46 | SAN BUENAVENTURA NPDES | \$5.90 | \$5.90 |
| 3 | 14-47 | PORT HUENEME NPDES | \$3.00 | \$3.00 |
| | 14-48 | CAMARILLO NPDES | \$5.00 | \$5.00 |
| | 14-06 | UNINCORPORATED OPERATIONS & MAINTENANCE | \$26.81 | \$26.81 |
| | 14-06 | CAMARILLO OPERATIONS & MAINTENANCE | \$26.81 | \$26.81 |
| | 14-06 | THOUSAND OAKS OPERATIONS & MAINTENANCE | \$25.87 | \$25.87 |
| | 14-06 | SIMI VALLEY OPERATIONS & MAINTENANCE | \$25.80 | \$25.80 |
| | 14-06 | MOORPARK OPERATIONS & MAINTENANCE | \$24.88 | \$24.88 |
| | 14-22 | UNINCORPORATED VCWPD NPDES | \$4.35 | \$4.35 |
| | 14-33 | CAMARILLO VCWPD NPDES | \$4.35 | \$4.35 |
| | 14-34 | THOUSAND OAKS VCWPD NPDES | \$4.35 | \$4.35 |
| | 14-36 | SIMI VALLEY VCWPD NPDES | \$4.35 | \$4.35 |
| | 14-37 | MOORPARK VCWPD NPDES | \$4.35 | \$4.35 |
| | 14-56 | UNINCORPORATED NPDES | \$0.00 | \$0.00 |
| | 14-49 | CAMARILLO NPDES | \$5.00 | \$5.00 |
| 4 | 14-50 | THOUSAND OAKS NPDES | \$5.12 | \$5.12 |
| | 14-52 | SIMI VALLEY NPDES | \$3.87 | \$3.87 |
| | 14-53 | MOORPARK NPDES | \$0.00 | \$0.00 |
| | 14-07 | UNINCORPORATED OPERATIONS & MAINTENANCE | \$6.66 | \$6.66 |
| | 14-07 | THOUSAND OAKS OPERATIONS & MAINTENANCE | \$6.66 | \$6.66 |
| | 14-23 | UNINCORP. VCWPD NPDES (SOUTH HALF ONLY) | \$4.10 | \$4.10 |
| | 14-35 | THOUSAND OAKS VCWPD NPDES | \$4.10 | \$4.10 |
| | 14-57 | UNINCORPORATED NPDES | \$0.00 | \$0.00 |
| | 14-51 | THOUSAND OAKS NPDES | \$5.47 | \$5.47 |

TABLE 4
2021/2022 Average Estimated Total Assessments for Typical Land uses
in Zones 1,2,3, and 4

| USE | AREA (ACRES) | SITE USE CODE | IMPERV. FACTOR | FORMULA | BAU'S | ASSESSMENT AT DESIGNATED RATE PER BAU | | | |
|---------------------------------|-----------------|---------------------|-------------------|---------|--------|---|--|---|---|
| | | | | | | AVERAGE RATE FOR ZONE 1 @\$31.36 | AVERAGE RATE FOR ZONE2 @\$36.57 | AVERAGE RATE FOR ZONE 3 @\$33.18 | AVERAGE RATE FOR ZONE 4 @\$13.50 |
| VACANT | 10.00 | 1012 | 0.01 | F | 1.25 | \$39.20 | \$45.71 | \$41.48 | \$16.88 |
| TRACT HOME | 0.20 | 1111 | 0.40 | C | 1.00 | \$31.36 | \$36.57 | \$33.18 | \$13.50 |
| CUSTOM SINGLE FAMILY HOME | 10.00 | 1110 | 0.40 | H | 2.23 | \$69.93 | \$81.55 | \$73.99 | \$30.11 |
| RESIDENTIAL CONDO | 0.06 | 1129 | 0.72 | A | 0.54 | \$16.93 | \$19.75 | \$17.92 | \$7.29 |
| TRAILER PARK | 20.00 | 1400 | 0.72 | N | 91.25 | \$2,861.60 | \$3,337.01 | \$3,027.68 | \$1,231.88 |
| APARTMENT BUILDING | 3.00 | 1160 | 0.72 | A | 27.00 | \$846.72 | \$987.39 | \$895.86 | \$364.50 |
| MANUFACTURING PLANT | 15.00 | 2020 | 0.88 | O | 110.63 | \$3,469.36 | \$4,045.74 | \$3,670.70 | \$1,493.51 |
| NEIGHBORHOOD SHOPPING CENTER | 5.00 | 5030 | 0.88 | D | 55.00 | \$1,724.80 | \$2,011.35 | \$1,824.90 | \$742.50 |
| SHOPPING MALL | 50.00 | 5310 | 0.88 | D | 550.00 | \$17,248.00 | \$20,113.50 | \$18,249.00 | \$7,425.00 |
| GAS STATION | 0.25 | 5530 | 0.88 | D | 2.75 | \$86.24 | \$100.57 | \$91.25 | \$37.13 |
| REST HOME | 5.00 | 6516 | 0.60 | L | 15.38 | \$482.32 | \$562.45 | \$510.31 | \$207.63 |
| CHURCH | 2.00 | 6900 | 0.60 | B | 15.00 | \$470.40 | \$548.55 | \$497.70 | \$202.50 |
| PRIVATE SCHOOL | 20.00 | 6820 | 0.60 | L | 17.25 | \$540.96 | \$630.83 | \$572.36 | \$232.88 |
| GOLF COURSE | 100.00 | | | | | | | \$0.00 | \$0.00 |
| GREENHOUSE | 30.00 | 8171 | 0.88 | O | 112.50 | \$3,528.00 | \$4,114.13 | \$3,732.75 | \$1,518.75 |
| All Parcels | 1.00 | 8010 | 0.019 | G | 0.2375 | \$7.45 | \$8.69 | \$7.88 | \$3.21 |
| AGRICULTURE | 80.00 | 8010 | 0.019 | G | 19.00 | \$595.84 | \$694.83 | \$630.42 | \$256.50 |
| AGRICULTURE | 200.00 | 8010 | 0.019 | G | 47.50 | \$1,489.60 | \$1,737.08 | \$1,576.05 | \$641.25 |
| AGRICULTURE | 500.00 | 8010 | 0.019 | G | 118.75 | \$3,724.00 | \$4,342.69 | \$3,940.13 | \$1,603.13 |

TABLE 5
2021/2022 Benefit Assessment - Watershed Protection District
Comparison of FY 2021 Revenue TO FY 2022 Revenue

| ZONE | AREA | BA RATE 1996-97 through FY 2021-2022 | REVENUE Prev Yr. (2020/2021) | REVENUE Current Yr. (2021/2022) |
|-------------|-------------------------|---|---|--|
| 1 | Unincorporated | \$26.06 | \$366,044 | \$369,208 |
| | Ojai | \$35.10 | \$153,648 | \$153,549 |
| | San Buenaventura | \$32.93 | \$328,300 | \$332,945 |
| 2 | Unincorporated | \$32.45 | \$856,126 | \$858,281 |
| | Fillmore | \$35.84 | \$175,333 | \$178,652 |
| | Oxnard | \$42.12 | \$2,444,736 | \$2,443,681 |
| | Santa Paula | \$37.74 | \$374,543 | \$378,034 |
| | San Buenaventura | \$36.99 | \$1,240,245 | \$1,241,625 |
| | Port Hueneme | \$34.76 | \$172,947 | \$172,985 |
| | Camarillo | \$36.09 | \$7,984 | \$7,984 |
| | | | | |
| 3 | Unincorporated | \$31.16 | \$697,947 | \$697,740 |
| | Moorpark | \$29.23 | \$392,501 | \$393,051 |
| | Camarillo | \$36.16 | \$1,129,672 | \$1,129,641 |
| | Thousand Oaks | \$35.34 | \$1,777,082 | \$1,783,122 |
| | Simi | \$29.23 | \$1,655,742 | \$1,658,719 |
| 4 | Unincorporated | \$10.76 | \$82,928 | \$82,989 |
| | Thousand Oaks | \$16.23 | \$140,552 | \$140,562 |
| | | | TOTAL | TOTAL |
| | | | \$11,996,329 | \$12,022,768 |

Note: Parcel count is for non-exempt parcels and each parcel assessment is rounded down to even cent.

TABLE 6
2021/2022 Benefit Assessment - Watershed
Protection
Summation of FY 2022
Benefit Assessment Units and Revenue

| All Parcels | | | | | | | |
|--------------------|-----------------------|-------------|--------------|------------------------------------|------------------|--------------------------|----------------|
| ZONE | Location | BAUs | Acres | OPERATION & MAINTENANCE | WPD NPDES | CoPermittee NPDES | Revenue |
| 1 | z1-county | 14,172 | 24,843 | \$289,631 | \$59,059 | \$20,518 | \$369,208 |
| | z1-ojai | 4,376 | 1,795 | \$101,112 | \$18,230 | \$34,207 | \$153,549 |
| | z1-ventura | 10,114 | 1,706 | \$231,172 | \$42,132 | \$59,641 | \$332,945 |
| 2 | z2-county | 26,453 | 81,018 | \$717,644 | \$104,703 | \$35,934 | \$858,281 |
| | z2-fillmore | 4,986 | 997 | \$138,997 | \$19,713 | \$19,942 | \$178,652 |
| | z2-oxnard | 58,028 | 9,088 | \$1,617,768 | \$229,558 | \$596,355 | \$2,443,681 |
| | z2-santapaula | 10,020 | 2,131 | \$271,795 | \$39,637 | \$66,602 | \$378,034 |
| | z2-ventura | 33,577 | 5,469 | \$910,783 | \$132,828 | \$198,014 | \$1,241,625 |
| | z2-porthueneme | 4,979 | 650 | \$138,357 | \$19,702 | \$14,926 | \$172,985 |
| | z2-camarillo | 221 | 29 | \$6,002 | \$876 | \$1,106 | \$7,984 |
| 3 | z3-county | 22,395 | 65,396 | \$600,368 | \$97,372 | \$0 | \$697,740 |
| | z3-moorpark | 13,450 | 3,687 | \$334,591 | \$58,460 | \$0 | \$393,051 |
| | z3-camarillo | 31,248 | 7,248 | \$837,659 | \$135,827 | \$156,154 | \$1,129,641 |
| | z3-1000oaks | 50,471 | 11,386 | \$1,305,505 | \$219,375 | \$258,242 | \$1,783,122 |
| | z3-simivalley | 48,774 | 11,405 | \$1,258,126 | \$212,012 | \$188,581 | \$1,658,719 |
| 4 | z4-county | 7,859 | 13,119 | \$52,314 | \$30,675 | \$0 | \$82,989 |
| | z4-1000oaks | 8,666 | 2,478 | \$57,710 | \$35,491 | \$47,361 | \$140,562 |
| | | 349,789 | 242,445 | \$8,869,534 | \$1,455,650 | \$1,697,583 | \$12,022,768 |

VI. APPENDICES

APPENDIX A

Assessment Formula and Impervious

Factors Relating to Assessor

Site Use Codes

APPENDIX B

Assessment Roll for FY 2022 Under Separate Volume

APPENDIX C

City Resolutions Under Separate Volume

**COPIES OF THE ASSESSMENT ROLL AND CITY
RESOLUTIONS ARE AVAILABLE FOR VIEWING AT:**

**Benefit Assessment Office of
Ventura County Watershed Protection District
Ventura County Government Center
Hall of Administration
800 South Victoria Avenue
Ventura, California 93009
Telephone:
(805) 650-4060
(805) 650-4073**

RESIDENTIAL

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| F | 0.01 | 1011 | * VACANT LAND TO 5 ACRES (NOT ZONED FOR MULTI-FAMILY AND NOT TRACT) |
| F | 0.01 | 1012 | * VACANT LAND OVER 5 ACRES (NOT ZONED FOR MULTI-FAMILY) |
| F | 0.01 | 1013 | * VACANT LAND ZONED FOR MULTI-FAMILY, R-2 AND UP |
| F | 0.01 | 1014 | * VACANT LAND TO 5 ACRES, RESIDENTIAL TRACT ONLY (NOT ZONED FOR MULTI-FAMILY) |
| C & H | 0.40 | 1110 | * CUSTOM SINGLE FAMILY DWELLING; SINGLE FAMILY DWELLING WITH A GUEST HOUSE, GARAGE APARTMENT OR SLEEPING ROOM |
| C & H | 0.40 | 1111 | * TRACT SINGLE FAMILY DWELLING; SINGLE FAMILY DWELLING WITH A GUEST HOUSE, GARAGE APARTMENT OR SLEEPING ROOM |
| C & H | 0.40 | 1112 | * SINGLE FAMILY DWELLING ON A PARCEL 5 ACRES OR LARGER |
| EXEMPT | 0 | 1115 | TIMESHARE CONDOMINIUM |
| C & H | 0.40 | 1116 | * MOBILE HOME ON OWNER'S LOT (NOT IN MOBILE HOME PARK OR MOBILE HOME CONDO) |
| A | 0.72 | 1117 | * MOBILE HOME ON OWNER'S LOT IN MOBILE HOME CONDO |
| EXEMPT | 0 | 1118 | MOBILE HOME IN MOBILE HOME PARK |
| EXEMPT | 0 | 1119 | * REO (REAL ESTATE OF OTHERS) MOBILE HOME |
| A | 0.72 | 1120 | FACTORY-BUILT HOUSING PER SEC 19971 HEALTH & SAFETY CODE |
| A | 0.72 | 1128 | * ATTACHED SFR - NOT CONDO |
| A | 0.72 | 1129 | * CONDOMINIUM, TOWNHOUSE, AND PLANNED DEVELOPMENT |

MULTIPLE LIVING UNITS

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|--|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| C & I | 0.40 | 1127 | * MIXED RESIDENTIAL IMPROVEMENTS NOT OTHERWISE CLASSIFIABLE |
| A | 0.72 | 1150 | 5 TO 9 LIVING UNITS - APARTMENT TYPE CONSTRUCTION - NOT CONDOMINIUMS |
| A | 0.72 | 1160 | 10 OR MORE LIVING UNITS - APARTMENT TYPE CONSTRUCTION - NOT CONDOMINIUMS |
| A | 0.72 | 1200 | GROUP QUARTERS, RETIREMENT, ETC. |
| A | 0.72 | 1300 | RESIDENTIAL AND APARTMENT HOTELS (PERMANENT GUEST TYPE) |
| A & N | 0.72 | 1400 | MOBILE HOME PARK |
| A | 0.72 | 1511 | HOTEL (TRANSIENT LODGING) |
| A | 0.72 | 1512 | MOTEL (TRANSIENT LODGING) |

TWO TO FOUR LIVING UNITS

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| C & I | 0.40 | 1210 | * TWO FAMILY DWELLING - DUPLEX |
| C & I | 0.40 | 1222 | * TWO COMPLETE SINGLE FAMILY DWELLINGS ON A PARCEL WHICH IS NOT FURTHER SUBDIVIDABLE UNDER CURRENT ZONING |
| C & J | 0.40 | 1310 | THREE FAMILY DWELLING - TRIPLEX |
| C & J | 0.40 | 1321 | THREE FAMILY DWELLING - A DUPLEX AND A SINGLE |
| C & J | 0.40 | 1333 | THREE INDIVIDUAL FAMILY DWELLINGS |
| C & K | 0.40 | 1410 | FOUR FAMILY DWELLING - QUADPLEX |
| C & K | 0.40 | 1420 | FOUR FAMILY DWELLINGS - TWO DUPLEXES |
| C & K | 0.40 | 1421 | FOUR FAMILY DWELLINGS - TRIPLEX AND A SINGLE |
| C & K | 0.40 | 1432 | FOUR FAMILY DWELLINGS - DUPLEX AND TWO SINGLES |
| C & K | 0.40 | 1444 | FOUR INDIVIDUAL FAMILY DWELLINGS |
| A | 0.72 | 1513 | BED AND BREAKFAST (TRANSIENT LODGING) |

APPENDIX "A": Assessment Formula and Impervious Factors Relating to Assessor Site Use Codes

INDUSTRIAL

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|--|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| D & O | 0.88 | 2000 | SINGLE TENANT INDUSTRIAL, OTHER THAN MAJOR MANUFACTURING |
| F | 0.01 | 2011 | VACANT INDUSTRIAL LAND TO 5 ACRES |
| F | 0.01 | 2012 | VACANT INDUSTRIAL LAND OVER 5 ACRES |
| D & O | 0.88 | 2020 | MAJOR MANUFACTURING |
| D | 0.88 | 2029 | * CONDOMINIUM - INDUSTRIAL - ANY SIZE |
| D & O | 0.88 | 2030 | MULTI-TENANT INDUSTRIAL BUILDING (PRIMARILY FOR SMALL BUSINESSES) |
| D & O | 0.88 | 2040 | WAREHOUSING AND STORAGE, EXCEPT COLD STORAGE |
| D & O | 0.88 | 2042 | INDUSTRIAL STORAGE YARD |
| D & O | 0.88 | 2041 | COLD STORAGE |
| D & O | 0.88 | 2050 | MINI-WAREHOUSE |
| D & O | 0.88 | 2060 | MIXED USE-INDUSTRIAL COMPLEX WITH OFFICE BUILDING |
| D & O | 0.88 | 2071 | PACKINGHOUSE, CITRUS, AND AVOCADOS |
| D & O | 0.88 | 2072 | PACKINGHOUSE, OTHER THAN CITRUS AND AVOCADOS |
| D & O | 0.88 | 2099 | OTHER INDUSTRIAL IMPS NOT ALREADY CLASSIFIED BY ANOTHER SITE USE COI |

TRANSPORTATION, COMMUNICATION, AND UTILITIES

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| EXEMPT | 0 | 4000 | UNDEDICATED OR PRIVATE STREETS, ROADS/WALKWAYS (INCLUDING CONDOMINIUM COMMON AREAS) |
| B & L | 0.60 | 4100 | TRANSPORTATION (TRUCK DEPOT, TERMINAL AND YARD, AIRPORTS) |
| EXEMPT | 0 | 4111 | RAILWAYS |
| EXEMPT | 0 | 4400 | PORTS AND HARBORS |
| EXEMPT | 0 | 4590 | HIGHWAY PARCELS |
| D | 0.88 | 4600 | PARKING LOTS AND PARKING GARAGES |
| F | 0.01 | 4700 | COMMUNICATIONS |
| EXEMPT | 0 | 4711 | TELEPHONE COMPANY |
| EXEMPT | 0 | 4810 | STATE BOARD OF EQUALIZATION |
| EXEMPT | 0 | <u>4812</u> | @ CO-GENERATION POWER PLANT |
| EXEMPT | 0 | 4815 | ELECTRIC UTILITY COMPANY-EDISON |
| EXEMPT | 0 | 4819 | ELECTRIC UTILITY COMPANY (OTHER) |
| EXEMPT | 0 | 4823 | GAS UTILITY COMPANY |

TRANSPORTATION, COMMUNICATION, AND UTILITIES - (CONTINUED)

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| EXEMPT | 0 | 4830 | WATER COMPANIES, MUTUAL, PRIVATE, AND UTILITY; SANITATION COMPANIES |
| EXEMPT | 0 | 4831 | WATER CONSERVATION DISTRICT |
| EXEMPT | 0 | 4832 | VENTURA COUNTY WATER WORKS |
| EXEMPT | 0 | 4833 | RESERVOIRS |
| EXEMPT | 0 | 4836 | MUNICIPAL WATER DISTRICT |
| EXEMPT | 0 | 4837 | WATER DISTRICT OFFICES |
| EXEMPT | 0 | 4839 | COUNTY WATER DISTRICTS |
| EXEMPT | 0 | 4842 | SANITARY AND SANITATION DISTRICTS |
| EXEMPT | 0 | 4871 | FLOOD CONTROL BASINS AND CHANNELS |
| EXEMPT | 0 | 4873 | STORM DRAINAGE MAINTENANCE DISTRICT-VENTURA COUNTY |
| EXEMPT | 0 | 4875 | DRAINAGE DISTRICT-OXNARD |
| F | 0.01 | 4890 | WATER WELL SITE (PRIVATE) |
| F | 0.01 | 4911 | PIPELINES, PETROLEUM |

TRADE

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| D | 0.88 | 5000 | * SMALL (TO 3000 SQ. FT), ONE TENANT/OCCUPANT, NOT IN ANY TYPE OF SHOPPING CENTER |
| F | 0.01 | 5011 | VACANT COMMERCIAL LAND TO 5 ACRES |
| F | 0.01 | 5012 | VACANT COMMERCIAL LAND OVER 5 ACRES |
| D | 0.88 | 5020 | LARGE (OVER 10,000 SQ. FT), ONE TO TWO TENANT/OCCUPANT |
| D | 0.88 | 5029 | * COMMERCIAL CONDOMINIUMS |
| D | 0.88 | 5030 | MULTI-TENANT STORES, NEIGHBORHOOD SHOPPING CENTERS |
| D & O | 0.88 | 5042 | COMMERCIAL STORAGE YARD |
| B & L | 0.60 | 5050 | @ RETAIL AND RESIDENTIAL MIX (SFR, APT, HOTEL) |
| B & L | 0.60 | 5060 | @ RETAIL AND OFFICE MIX |
| D | 0.88 | 5310 | MAJOR SHOPPING CENTERS AND MALLS, COMMUNITY, REGIONAL AND SUPER-REGIONAL |
| D | 0.88 | 5311 | MAJOR DEPARTMENT STORES |
| D | 0.88 | <u>5511</u> | # AUTOMOTIVE SALES (NEW AND USED) |
| D | 0.88 | <u>5512</u> | # AUTOMOTIVE SALES (USED ONLY) |
| D | 0.88 | 5530 | SERVICE STATIONS |
| D | 0.88 | 5811 | * RESTAURANTS OR COFFEE SHOPS (DESIGNED AND USED AS SUCH) |
| D | 0.88 | 5812 | FAST-FOOD OR SHORT ORDER |
| D | 0.88 | <u>5820</u> | # BAR, NIGHT CLUB |
| D | 0.88 | <u>5935</u> | # AUTO WRECKING / DISMANTLING |
| B & L | 0.60 | 5999 | OTHER COMMERCIAL IMPROVEMENTS THAT CANNOT BE CLASSIFIED BY ANY OTHER COMMERCIAL SITE USE CODE |

APPENDIX "A": Assessment Formula and Impervious Factors Relating to Assessor Site Use Codes

SERVICES

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|--|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| D | 0.88 | 6000 | * SMALL OFFICE BUILDING (TO APPROX. 3000 SQ. FT) |
| F | 0.01 | 6011 | VACANT LAND (C-O, P-O, ETC) |
| D | 0.88 | 6020 | MID-SIZE OFFICE BUILDING (FROM APPROX. 3,000 SQ. FT TO APPROX. 10,000 SQ. FT) |
| D | 0.88 | 6029 | * GENERAL OFFICE, CONDOMINIUM |
| D | 0.88 | 6050 | @ OFFICE / RESIDENTIAL MIX (SINGLE FAMILY RESIDENCE, APARTMENT, HOTEL) |
| D | 0.88 | 6110 | FINANCIAL INSTITUTIONS (BANKS, SAVINGS AND LOANS) |
| D | 0.88 | <u>6241</u> | # FUNERAL PARLOR (MORTUARY) |
| EXEMPT | 0 | <u>6242</u> | # CEMETERY OR CEMETARY DISTRICT |
| D | 0.88 | <u>6410</u> | # VEHICLE REPAIR AND SALES |
| D | 0.88 | <u>6411</u> | # AUTOMOTIVE REPAIR SHOP |
| D | 0.88 | <u>6415</u> | CAR WASH (AUTOMATIC) |
| D | 0.88 | <u>6416</u> | # CAR WASH (DRIVE THROUGH) |
| D | 0.88 | <u>6417</u> | # CAR WASH (SELF SERVE) |
| D | 0.88 | <u>6419</u> | # AUTOMOTIVE OTHER (E.G. LUBE AND OIL, SMOG STATION, TUNE UP FACILITY, TOWING YARD) |
| D | 0.88 | 6420 | VEHICLE AND EQUIPMENT RENTAL |
| D | 0.88 | 6510 | MEDICAL / DENTAL OFFICES, NOT CONDOMINIUM |
| D | 0.88 | 6513 | HOSPITALS, FULL CARE |
| B & L | 0.60 | 6516 | CONVALESCENT HOSPITALS AND REST HOMES |
| B & L | 0.60 | <u>6517</u> | # MEDICAL CLINICS |
| C & H | 0.40 | 6518 | RESIDENTIAL CARE FACILITY (MODIFIED SINGLE FAMILY DWELLING) |
| B & L | 0.60 | 6519 | OUTPATIENT SURGERY CENTER |
| D | 0.88 | 6529 | * MEDICAL / DENTAL OFFICES, CONDOMINIUM |
| D | 0.88 | 6430 | AUTO REPAIR SHOP WITH TWO TENENTS |
| EXEMPT | 0 | 6534 | HOUSING AUTHORITY |
| EXEMPT | 0 | 6535 | REDEVELOPMENT AGENCY |
| D | 0.88 | 6590 | MAJOR OFFICE BUILDING, NOT CONDOMINIUM (USUALLY OVER 10000 SQ. FT OR MULTI-STORY) |
| D | 0.88 | 6599 | MAJOR OFFICE BUILDING, CONDOMINIUM (USUALLY OVER 10000 SQ. FT OR MULTI-STORY) |
| EXEMPT | 0 | 6711 | CITY PROPERTY |
| EXEMPT | 0 | 6717 | STATE PROPERTY |
| EXEMPT | 0 | 6718 | PUBLIC RETIREMENT SYSTEMS- STATE |
| EXEMPT | 0 | 6719 | COUNTY PROPERTY |
| EXEMPT | 0 | 6730 | POSTAL PROPERTY |
| EXEMPT | 0 | 6731 | FEDERAL PROPERTY NOT OTHERWISE CLASSIFIED |
| EXEMPT | 0 | 6750 | AIR FORCE AND COAST GUARD BASES INCL. POINT MUGU NAVAL BASE |

SERVICES - (CONTINUED)

| | | | |
|--------|------|------|--|
| EXEMPT | 0 | 6801 | UNDEVELOPED PUBLIC PRIMARY SCHOOL SITE |
| EXEMPT | 0 | 6802 | UNDEVELOPED PUBLIC SECONDARY SCHOOL SITE |
| EXEMPT | 0 | 6803 | UNDEVELOPED PUBLIC HIGHER EDUCATION SITE |
| EXEMPT | 0 | 6812 | PUBLIC KINDERGARTEN, ELEMENTARY AND JUNIOR HIGH SCHOOLS |
| EXEMPT | 0 | 6814 | PUBLIC HIGH SCHOOL |
| B & L | 0.60 | 6815 | @ NURSERY SCHOOLS, PRIMARY SCHOOLS AND CHILD CARE CENTER: NOT SUBJECT TO EXEMPTION |
| B & L | 0.60 | 6820 | HIGH SCHOOLS, COLLEGES AND UNIVERSITIES |
| EXEMPT | 0 | 6822 | COMMUNITY AND JUNIOR COLLEGES |
| EXEMPT | 0 | 6823 | STATE UNIVERSITY OR COLLEGE |
| B & L | 0.60 | 6900 | @ RELIGIOUS, CHARITABLE ORGANIZATIONS QUALIFYING FOR EXEMPTION |
| B & L | 0.60 | 6901 | @ FRATERNAL ORGANIZATIONS VETERAN ORGANIZATIONS ETC.- NOT QUALIFYING FOR THE WELFARE EXEMPTION |
| B & L | 0.60 | 6999 | OTHER & PUBLIC SCHOOL ADMINISTRATION OFFICES NOT IN SCHOOL BUILDINGS |

CULTURAL, ENTERTAINMENT, AND RECREATION

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| D | 0.88 | 7212 | MOTION PICTURE THEATRES, INDOOR |
| D | 0.88 | 7213 | MOTION PICTURE THEATRES, OUTDOOR |
| EXEMPT | 0 | 7111 | LIBRARY DISTRICT - SANTA PAULA UNION HIGH SCHOOL |
| B & L | 0.60 | 7400 | SPORT FACILITIES, EXCEPT GOLF COURSES AND BOWLING ALLEYS |
| E & M | 0.20 | 7412 | GOLF COURSES |
| D | 0.88 | 7417 | BOWLING ALLEYS |
| EXEMPT | 0 | 7440 | MARINAS |
| B & L | 0.60 | 7500 | @ CAMPS, RESORTS, PRIVATE PARKS, NOT SUBJECT TO EXEMPTION |
| EXEMPT | 0 | 7611 | PARKS, INCLUDING PLAY FIELDS-DEVELOPED |
| EXEMPT | 0 | 7612 | PARKS AND RECREATION AREAS, UNDEVELOPED |
| E | 0.20 | 7691 | GREENBELT AREAS |

RESOURCE PRODUCTION AND EXTRACTION

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | <u>DESCRIPTION</u> |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | |
| G | 0.019 | 8010 | L.C.A. FIELD AND SEED CROPS |
| G | 0.019 | 8020 | L.C.A. TRUCK CROPS |
| G | 0.019 | 8030 | L.C.A. ORCHARDS (MIXED) |
| G | 0.019 | 8031 | L.C.A. AVOCADOS |
| G | 0.019 | 8032 | L.C.A. ORANGES |
| G | 0.019 | 8033 | L.C.A. LEMONS |
| G | 0.019 | 8034 | L.C.A. GRAPEFRUIT |
| G | 0.019 | 8035 | L.C.A. DECIDUOUS (APRICOTS, WALNUTS, KIWIS, ETC) |
| G | 0.019 | 8036 | L.C.A. VINEYARDS |
| G | 0.019 | 8037 | L.C.A. MIXED (ORCHARDS - ROW CROPS) |
| G | 0.019 | 8040 | L.C.A. LIVESTOCK OPERATIONS |
| D & O | 0.88 | 8050 | L.C.A. ANIMAL SPECIALTIES (EGG PRODUCTION, POULTRY, ETC) |
| EXEMPT | 0 | 8060 | L.C.A. PASTURE AND RANGE LAND |
| G | 0.019 | 8070 | L.C.A. COVERED OR OPEN FIELD, NURSERY CROPS, AND SEEDS |
| D & O | 0.88 | 8071 | L.C.A. GREENHOUSES, INCLUDING HYDROPONIC FARMING |
| G | 0.019 | 8072 | L.C.A. FIELD FLOWERS |
| G | 0.019 | 8073 | L.C.A. SOD FARMS |
| G | 0.019 | 8110 | L.C.A. FIELD AND SEED CROPS |
| G | 0.019 | 8120 | TRUCK CROPS |
| G | 0.019 | 8130 | ORCHARDS AND VINEYARDS (MIXED) |
| G | 0.019 | 8131 | AVOCADOS |
| G | 0.019 | 8132 | ORANGES |
| G | 0.019 | 8133 | LEMONS |
| G | 0.019 | 8134 | GRAPEFRUIT |
| G | 0.019 | 8135 | DECIDUOUS (APRICOTS, WALNUTS, KIWIS, ETC) |
| G | 0.019 | 8136 | VINEYARDS |
| G | 0.019 | 8137 | MIXED (ORCHARDS - ROW CROPS) |
| G | 0.019 | 8140 | LIVESTOCK OPERATIONS |
| D & O | 0.88 | 8150 | ANIMAL SPECIALTIES (EGG PRODUCTION, POULTRY, ETC) |
| EXEMPT | 0.00 | 8160 | PASTURE AND RANGE LAND |
| G | 0.019 | 8170 | COVERED OR OPEN FIELD, NURSERY CROPS, AND SEEDS |
| D & O | 0.88 | 8171 | GREENHOUSES, INCLUDING HYDROPONIC FARMING |
| G | 0.019 | 8172 | FIELD FLOWERS |
| G | 0.019 | 8173 | SOD FARMS |
| EXEMPT | 0.00 | 8189 | AGRICULTURAL DISTRICT, 31 ST (STATE OF CALIFORNIA) |
| G | 0.019 | 8190 | MISCELLANEOUS USES; TREE FARM, ETC |
| G | 0.019 | 8200 | AGRICULTURAL RELATED ACTIVITIES |
| EXEMPT | 0.00 | 8298 | SOUTH VENTURA COUNTY CONSERVATION DISTRICT |

RESOURCE PRODUCTION AND EXTRACTION - (CONTINUED)

| | | | |
|--------|------|------|--|
| F | 0.01 | 8500 | MINING; MINERALS, SAND, GRAVEL, CLAY, STONE, (INCLUDING RIP-RAP, FERTILIZER, ETC.) |
| F | 0.01 | 8532 | PRODUCING OIL WELL |
| D & O | 0.88 | 8560 | NATURAL GAS COMPRESSOR PLANTS |
| D & O | 0.88 | 8561 | NATURAL GAS PROCESSING PLANTS |
| F | 0.01 | 8562 | WATER FLOODING FACILITY - OIL WELL |
| D & O | 0.88 | 8563 | PETROLEUM TERMINAL |
| D & O | 0.88 | 8564 | BOOSTER PLANT |
| EXEMPT | 0 | 8911 | NONPRODUCING MINERAL RIGHT - FEE |
| EXEMPT | 0 | 8912 | NONPRODUCING MINERAL RIGHT - LIMITED RIGHT OF SURFACE ENTRY |
| EXEMPT | 0 | 8913 | RESERVED FOR MR - FUTURE USE |
| EXEMPT | 0 | 8914 | RESERVED FOR MR - FUTURE USE |

UNDEVELOPED LAND AND WATER

| <u>FORMULA</u> | <u>IMPERVIOUS</u> | <u>SITE USE</u> | |
|-----------------------|--------------------------|------------------------|---|
| <u>APPLIED</u> | <u>FACTOR</u> | <u>CODE</u> | <u>DESCRIPTION</u> |
| EXEMPT | 0 | 9000 | SPITE STRIPS |
| EXEMPT | 0 | 9100 | UNDEVELOPED AND UNUSED LAND (BRUSH HILLS, DRY RIVERBEDS, BARRANCAS) |
| EXEMPT | 0 | 9200 | NONCOMMERCIAL FOREST |
| EXEMPT | 0 | 9211 | NATIONAL FOREST |
| EXEMPT | 0 | 9300 | WATER AREAS; RIVERS, LAKES, RESERVOIRS, OCEAN, HARBORS, ETC |

Note 1: The term "subject to exemption" does not refer to exemption from Benefit Assessment.

For Fiscal Year 1999/2000 & beyond: Site Use Code (SUC) 6410 was eliminated. SUCs 5935, 6419, 6411, 5511, 5512, 5820, 6416, 6417, 6242, 6241, and 6517 were added- having been segregated from more general land uses by the Assessor's Office. Those SUCs which were so changed are indicated in this Appendix underlined, in bold face type with a "#" notation.

@ For Fiscal Year 2000/2001 & beyond: Site Use Code (SUC) 4812 (Co-generation power plants) was added. The SUC which was so changed is indicated in this Appendix underlined, in bold face type with a "@" notation.

@ For Fiscal Year 2005-2006 & beyond: Site Use Codes (SUC) 5050 and 5060 were added, with Formulas B&L applied, and Site Use Code 6050 was added with Formula D applied. They are indicated with "@" notation.

*** SPECIAL CONDITIONS:**

A: Uniform Acreage Applied:

| <u>SITE USE CODE</u> | <u>UNIFORM ACREAGE APPLIED:</u> | |
|--------------------------|---|---|
| 1117 & 1400 | 0.07 | *D: For Mobil Home Park Lots: Uniform acreage Applied. For Mobil Home Complexes- regular calculations apply. |
| 1128 | 0.06 | |
| 1129 | 0.06 | |
| 2029 | 0.07 | |
| 5029 | 0.07 | |
| 6029 | 0.07 | |
| 6529 | 0.07 | |

| <u>SITE USE CODE</u> | <u>UNIFORM ACREAGE APPLIED:</u> | <u>WHEN ASSESSMENT RECORDS SHOW:</u> |
|--------------------------|---|--|
| 1011 | 0.20 | AREA= 0.0 |
| 1012 | 0.20 | AREA= 0.0 |
| 1013 | 0.20 | AREA= 0.0 |
| 1014 | 0.20 | AREA= 0.0 |
| 1110 | 0.20 | AREA= 0.0 |
| 1111 | 0.20 | AREA= 0.0 |
| 1112 | 0.20 | AREA= 0.0 |
| 1116 | 0.20 | AREA= 0.0 |
| 1127 | 0.20 | AREA= 0.0 |
| 1210 | 0.40 | AREA= 0.0 |
| 1222 | 0.40 | AREA= 0.0 |
| 5000 | 0.40 | AREA= 0.0 |
| 5811 | 0.40 | AREA= 0.0 |
| 6000 | 0.40 | AREA= 0.0 |
| 6599 | 0.23 | AREA= 0.0 |

B: Parcels in the North Half of Ventura County inside Flood Zone 4 are exempt from NPDES charges.

C: Real Estate of Others (SUC 1119) is exempt from Benefit Assessment.

***D: When SUC 1400 refers to Mobil Home Complex, Regular Calculations apply. When SUC 1440 refers to individual Mobil Home Park Lots - the uniform acreage applies**

VII. FORMULAS

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- (.72) A $9.0 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.60) B $7.5 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.40) C $5.0 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.88) D $11.0 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.20) E $2.5 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.01) F $0.125 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.019) G $0.2375 \text{ BAU} / \text{ACRE} \times \text{AA}$
- (.40) H $1.0 \text{ BAU} + [(\text{AA} - 0.2) \times 0.125]$
- (.40) I $2.0 \text{ BAU} + [(\text{AA} - 0.4) \times 0.125]$
- (.40) J $3.0 \text{ BAU} + [(\text{AA} - 0.6) \times 0.125]$
- (.40) K $4.0 \text{ BAU} + [(\text{AA} - 0.8) \times 0.125]$
- (.60) L $15.0 \text{ BAU} + [(\text{AA} - 2.0) \times 0.125]$
- (.20) M $30.0 \text{ BAU} + [(\text{AA} - 12.0) \times 0.125]$
- (.72) N $90.0 \text{ BAU} + [(\text{AA} - 10.0) \times 0.125]$
- (.88) O $110.0 \text{ BAU} + [(\text{AA} - 10.0) \times 0.125]$

- Where: “AA”= acreage of parcel and “BAU”= Basic Assessment units assigned.
- Imperviousness factors shown in parentheses, i.e.: “(.40)”.
- Where two formulas are given in Appendix “A”, Formulas H through O apply only if sufficient acreage is present to qualify for the amount shown to be subtracted from acreage in said formulas.