FY 26-27

ENGINEER'S REPORT

Bear River Recreation and Park District

Cascade Crossing Assessment Districts
May 2026
Final Report

Engineer of Work:

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Introduction

Assessment Background

The Bear River Recreation and Park District ("BRRPD"), has four landscaping and lighting assessment districts that are now collectively known as the Cascade Crossing Assessment Districts ("Assessment Districts"), including the Combie Road Multi-Purpose Trail Assessment District, Saddle Ridge Neighborhood Park Assessment District, Saddle Ridge Drainage Maintenance Assessment District, and Saddle Ridge Lighting Assessment District. The Assessment Districts were formed by a mailed ballot proceeding in 2006 to provide funding for the maintenance and improvement of the multi-purpose trail, neighborhood park facilities, drainage facilities, and street lights adjacent to the properties in the Cascade Crossing Estates subdivision (formerly known as Saddle Ridge) that forms the Assessment Districts (the "Improvements"). The Cascade Crossing Estates subdivision is located north of Combie Road and west of Armstrong Road in Nevada County. The subdivision is comprised of 83 single family residences. These Assessment Districts, described in this Engineer's Report, result from agreements or conditions of development approval between the County of Nevada, BRRPD, and the property owner at the time, DAS Homes, whereby the County and property owner agreed on setback landscaping abutting the properties to reduce the visual impact of buildings on the properties and to enhance public views and resources, neighborhood park maintenance to improve the appeal of the Cascade Crossing Estates subdivision (formerly known as Saddle Ridge) and recreational amenities available to the property in the Assessment Districts, drainage systems and detention basins to provide flood control and open space habitat, and street lighting to enhance public safety and security to the property in the Assessment Districts. All 83 homes have been completed.

Table 1, below, depicts the assessments that have been charged since the Assessment Districts were formed in 2006, and the assessments proposed for Fiscal Year 2026-27.

Table 1 – Cascade Crossing Assessment Districts Assessment History

Fiscal Year	Trail Assessment	Park Assessment	Drainage Assessment	Lighting Assessment	TOTAL ASSESSMENT
2006-07	$8,340.82	$20,739.08	$25,877.24	$0.00	$54,957.14
2007-08	$0.00	$0.00	$0.00	$0.00	$0.00
2008-09	$0.00	$0.00	$0.00	$0.00	$0.00
2009-10	$0.00	$0.00	$0.00	$0.00	$0.00
2010-11	$0.00	$0.00	$0.00	$0.00	$0.00
2011-12	$0.00	$0.00	$0.00	$0.00	$0.00
2012-13	$0.00	$0.00	$0.00	$0.00	$0.00
2013-14	$1,226.69	$7,166.80	$7,359.18	$0.00	$15,752.67
2014-15	$3,011.85	$17,570.28	$18,075.13	$0.00	$38,657.25
2015-16	$4,347.54	$25,362.31	$26,091.05	$0.00	$55,800.90
2016-17	$4,358.87	$25,426.93	$26,154.39	$0.00	$55,940.19
2017-18	$4,373.63	$25,510.79	$26,235.62	$0.00	$56,120.04
2018-19	$4,377.31	$25,532.94	$26,261.29	$0.00	$56,171.54
2019-20	$4,412.82	$25,741.66	$26,478.04	$0.00	$56,632.52
2020-21	$4,417.12	$25,766.73	$26,503.81	$0.00	$56,687.66
2021-22	$4,421.11	$25,790.03	$26,527.78	$0.00	$56,738.92
2022-23	$4,425.21	$25,813.92	$26,552.36	$0.00	$56,791.49
2023-24	$4,429.47	$25,838.76	$26,577.91	$0.00	$56,846.13
2024-25	$4,433.83	$25,864.23	$26,604.10	$0.00	$56,902.16
2025-26	$4,438.20	$25,889.70	$26,630.31	$0.00	$56,958.21
2026-27	$4,442.61	$25,915.41	$26,656.75	$0.00	$57,014.77

Assessment Process

In 2006, the Bear River Recreation and Park District Board of Directors (the “Board”) conducted an assessment ballot proceeding pursuant to the requirements of Article XIIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Assessment Districts were mailed a notice and ballot for the proposed Assessment Districts. A 45-day period was provided for balloting and a public hearing was conducted on May 24, 2006. After the close of the public input portion of the public hearing, all ballots returned within the 45-day balloting period were tabulated.

The tabulation results determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which the ballot was submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2006-07 and to continue to levy them in future years. The assessments are subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 4%. In the event that the annual change in the CPI exceeds 4%, any percentage change in excess of 4% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 4%. Including the authorized annual adjustment, the maximum fiscal year 2026-27 assessment rates per equivalent dwelling unit are as follows:

- Combie Road Multi-Purpose Trail Assessment Districts: $53.53
- Saddle Ridge Neighborhood Park Assessment Districts: $312.23
- Saddle Ridge Drainage Maintenance Assessment Districts: $321.17
- Saddle Ridge Lighting Assessment Districts: $51.92

The total amount of revenues that would be generated by the assessments in fiscal year 2026-27 at the proposed rates is as follows:

- Combie Road Multi-Purpose Trail Assessment District: $4,462.61
- Saddle Ridge Neighborhood Park Assessment District: $25,915.41
- Saddle Ridge Drainage Maintenance Assessment District: $26,656.75
- Saddle Ridge Lighting Assessment District: $4,309.22

Engineer's Report and Continuation of Assessments

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

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed 2026-27 assessments, determine the benefits received from the assessments and the method of assessment apportionment to lots and parcels within this area. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIIID of the California Constitution (the "Article"). This Report is the detailed Engineer's Report required by the Article and the report required by Section 22565 of the Act.

Following submittal of this Report to the Board for preliminary approval, the Board may, by Resolution, call for the Public Hearing on the continued assessments for park maintenance and improvements. This hearing is scheduled for June 24th, 2026 at 2:00 p.m. After the close of the hearing, the Board may take action to approve the continuation of the assessments for fiscal year 2026-27. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in July, 2026 for inclusion on the property tax roll for Fiscal Year 2026-27.

Legal Analysis

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

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

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

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

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e., 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment Districts. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment Districts instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment Districts enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment Districts; and such special benefits provide a direct advantage to property in the Assessment Districts that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment Districts; and the improvements provide a direct advantage to property in the Assessment Districts that would not be received in absence of the Assessments.

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

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

Plans & Specifications

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

Final Level of Service	=	**Baseline Level of Service (zero, pre-development)**	+	**Enhanced Level of Service**

The work and improvements ("Improvements") proposed to be undertaken by the Bear River Recreation & Park District and the Cascade Crossing Landscaping and Lighting Assessment Districts, (the "Assessment Districts") and the costs thereof paid from the levy of the annual assessments provide special benefit to Assessor Parcels within the Assessment Districts as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public improvements, including but not limited to, labor, materials, supplies, utilities and equipment, as applicable, for property within the Assessment Districts that is owned or maintained by the Bear River Recreation & Park District. Any plans and specifications for these improvements will be filed with the General Manager of the Bear River Recreation & Park District and are incorporated herein by reference.

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

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Fiscal Year 2026-27 Estimate of Cost and Budget

Improvements and Services within the Combie Road Multi-Purpose Trail Assessment District:

Proposed improvements to be installed maintained and serviced in the Assessment Districts include, but are not limited to:

- A meandering multi-use trail along Combie Road, totaling 8,103 square feet, and an asphalt path totaling 4,800 square feet along Armstrong Road, which are adjacent to the Cascade Crossing Estates development. Improvements to be maintained include trees, shrubs, ground cover, vines, weed abatement, and an associated sprinkler system. The portion adjacent to Cascade Crossing Estates will be included in the Assessment Districts at this time, and future projects may be annexed to the Assessment Districts as a condition of development for purposes of maintaining the multi-use trail.

Improvements and Services within the Saddle Ridge Neighborhood Park Assessment District:

Proposed improvements to be installed maintained and serviced in the Assessment Districts include, but are not limited to:

- Approximately 29,000 square feet of landscaping at the intersection of Combie Road and the entrance of Cascade Crossing Estates on both sides of Kenebec Court, consisting of trees, shrubs, and irrigated turf, as well as decomposed granite pathways and pathway lighting. The park area is bordered by native plantings to provide an open space area suitable for riparian wildlife habitat as well as a "scenic corridor" screen.
- Maintenance of the section of the Saddle Ridge Road from the entry to Cascade Crossing Estates at Combie Road, to the traffic circle near the intersection of Saddle Ridge Road and Kenebec Court. This section of road provides access to the neighborhood park and includes on-street parking for the park. Such maintenance includes chip seals, overlays, and street sweeping.
- Split rail vinyl fencing approximately 566 feet in length, along Combie Road, bordering the Cascade Crossing Estates subdivision and the bike/pedestrian path.
- Embankments with associated retaining walls and plantings.
- Other site amenities include irrigated turf areas, decomposed granite walkways, benches, and playground equipment.

Improvements and Services within the Saddle Ridge Drainage Assessment District:

Proposed improvements to be installed maintained and serviced in the Assessment Districts include, but are not limited to:

- Detention ponds and surrounding grounds totaling 25,640 square feet located near the entrance to Cascade Crossing Estates, to provide drainage and flood control in the development. The ponds contain irrigated turf areas and native plants, and 4' split rail vinyl fencing. In addition, storm drain pipe, inlets and cleanout structures will be maintained.
- One 50' landscaped traffic circle totaling approximately 3,799 square feet in the roadway in the development, near the intersection of Saddle Ridge Road and Kenebec Court.

Improvements and Services within the Saddle Ridge Lighting Assessment District:

- Street lights shall not be installed with the Cascade Crossing Estates subdivision, except on the private roads within the subdivision. However, the Assessment District shall remain active for future use in the event later development creates a need for installation and maintenance of street lights on public roads near the property. Later subdivisions may be annexed to the Assessment District as a condition of development.

Proposed improvements to be installed maintained and serviced in the Assessment Districts include, but are not limited to:

- 45 70-watt decorative street lights.

The improvements to be maintained by the Assessment Districts include all necessary service, operations, administration, and maintenance required to keep the above-mentioned improvements that are owned or maintained by the BRRPD in a healthy, vigorous condition.

Any further plans and specifications for the Assessment Districts will be filed with the General Manager of the BRRPD, and are incorporated herein by reference. Note that these four budgets include replacement costs which will be kept in a dedicated capital replacement fund.

Table 2 - Bear River Recreation and Park District Combie Road Multi-Purpose Trail Assessment District

FY 2026-27 Estimate of Cost

	Quantity	Units	Annual Maintenance Rate	Annual Maintenance Costs	Replacement Rate	Replacement Costs	Total Costs
Multi-Purpose Trail							
Sidewalk	1500	sqft	$0.09	$135.00	$0.18	$270.00	$405.00
Multi-Purpose Trail: Combie	8000	sqft	$0.19	$1,520.00	$0.04	$320.00	$1,840.00
Multi-Purpose Trail: Armstrong - Asphalt Path	4524	sqft	$0.19	$859.56	$0.04	$180.96	$1,040.52
Trail Entrance and EVA Gate	1	each	$50.00	$50.00	$100.00	$100.00	$150.00
Setback Landscaping Subtotal				$2,564.56		$870.96	$3,435.52
Project Overhead							
Engineer's Report	1	lump sum	$194.46	$194.46	$0.00	$0.00	$194.46
Legal Fees	1	lump sum	$584.40	$584.40	$0.00	$0.00	$584.40
District Administration	1	lump sum	$171.78	$171.78	$0.00	$0.00	$171.78
Additional Operations Costs	1	lump sum	$4,359.50	$4,359.50	$0.00	$0.00	$4,359.50
County Collection Fee (.50/parcel+$200)	1	lump sum	$56.45	$56.45	$0.00	$0.00	$56.45
Project Overhead Subtotal				$5,366.58		$0.00	$5,366.58
Less Contribution from County							**$4,359**
Multi-Purpose Trail Totals for Installation, Maintenance, Servicing and Administration				**$7,931.14**		**$870.96**	**$4,442.61**
Total EDU's*							**83.00**
Assessment Rate per EDU							**$53.53**

Table 3 - Bear River Recreation and Park District Saddle Ridge Neighborhood Park Assessment District

FY 2026-27 Estimate of Cost

	Quantity	Units	Annual Maintenance Rate	Annual Maintenance Costs	Replacement Rate	Replacement Costs	Total Costs
Neighborhood Park							
Landscaping (shrubs, ground cover, turf)	29000	sqft	$0.21	$6,090.00	$0.04	$1,160.00	$7,250.00
Trees	31	each	$20.00	$620.00	$1.80	$55.80	$675.80
Preserve Area-Fencing	1200	lf	$0.65	$780.00	$0.80	$960.00	$1,740.00
Preserve Area-Biotic Surveys	1	lump sum	$500.00	$500.00	$0.00	$0.00	$500.00
Preserve Area-Habitat Maint.	1	lump sum	$1,300.00	$1,300.00	$0.00	$0.00	$1,300.00
Preserve Area-Public Services/Signage	10	lump sum	$5.00	$50.00	$5.00	$50.00	$100.00
Preserve Area-Reporting	1	lump sum	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00
Preserve Area-Operations	1	lump sum	$4,500.00	$4,500.00	$0.00	$0.00	$4,500.00
Preserve Area-Contingency	1	lump sum	$700.00	$700.00	$0.00	$0.00	$700.00
Fencing - 4' Split Rail Vinyl	566	lf	$0.65	$367.90	$0.75	$424.50	$792.40
Decomposed Granite Pathways	1596	lf	$0.09	$143.64	$0.04	$63.84	$207.48
Benches	2	each	$50.00	$100.00	$100.00	$200.00	$300.00
Playground Equipment	1	each	$200.00	$200.00	$175.00	$175.00	$375.00
Water	12	months	$50.00	$600.00	$0.00	$0.00	$600.00
Neighborhood Park Subtotal				$16,951.54		$3,089.14	$20,040.68
Project Overhead							
Engineer's Report	1	lump sum	$1,134.34	$1,134.34	$0.00	$0.00	$1,134.34
Legal Fees	1	lump sum	$3,409.05	$3,409.05	$0.00	$0.00	$3,409.05
District Administration	1	lump sum	$1,002.03	$1,002.03	$0.00	$0.00	$1,002.03
Additional Operations Costs	1	lump sum	$3,578.68	$3,578.68	$0.00	$0.00	$3,578.68
County Collection Fee (.50/parcel+$200)	1	lump sum	$329.31	$329.31	$0.00	$0.00	$329.31
Project Overhead Subtotal				$9,453.41		$0.00	$9,453.41
Less Contribution from County							**$3,579**
Neighborhood Park Totals for Installation, Maintenance, Servicing and Administration				**$26,404.95**		**$3,089.14**	**$25,915.41**
Total EDU's							**83.00**
Assessment Rate per EDU							**$312.23**

Table 4 - Bear River Recreation and Park District Saddle Ridge Drainage Maintenance Assessment District

FY 2026-27 Estimate of Cost

	Quantity	Units	Annual Maintenance Rate	Annual Maintenance Costs	Replacement Rate	Replacement Costs	Total Costs
Drainage							
Landscaping (shrubs, ground cover, turf)	25640	sqft	$0.21	$5,384.40	$0.04	$1,025.60	$6,410.00
Trees	26	each	$20.00	$520.00	$1.80	$46.80	$566.80
Traffic Roundabouts	3799	sqft	$0.19	$721.81	$0.04	$151.96	$873.77
Detention Pond Maintenance	1	lump sum	$4,000.00	$4,000.00	$0.00	$0.00	$4,000.00
Fencing - 4' Split Rail Vinyl	1056	lf	$0.65	$686.40	$0.75	$792.00	$1,478.40
Ragsdale Creek Drain Inlet Clearing	1	lump sum	$200.00	$200.00	$0.00	$0.00	$200.00
Ragsdale Creek Drain Pipe Maintenance	1	lump sum	$950.00	$950.00	$3,900.00	$3,900.00	$4,850.00
Ragsdale Creek Stormwater Quality Riser	1	each	$950.00	$950.00	$85.00	$85.00	$1,035.00
Water	12	month	$100.00	$1,200.00	$0.00	$0.00	$1,200.00
Drainage Subtotal				$14,612.61		$6,001.36	$20,613.97
Project Overhead							
Engineer's Report	1	lump sum	$1,166.79	$1,166.79	$0.00	$0.00	$1,166.79
Legal Fees	1	lump sum	$3,506.56	$3,506.56	$0.00	$0.00	$3,506.56
District Administration	1	lump sum	$1,030.70	$1,030.70	$0.00	$0.00	$1,030.70
Additional Operations Costs	1	lump sum	$382.82	$382.82	$0.00	$0.00	$382.82
County Collection Fee (.50/parcel+$200)	1	lump sum	$338.73	$338.73	$0.00	$0.00	$338.73
Project Overhead Subtotal				$6,425.60		$0.00	$6,425.60
Less Contribution from County							**$383**
Drainage Totals for Installation, Maintenance, Servicing and Administration				**$21,038.21**		**$6,001.36**	**$26,656.75**
Total EDU's							**83.00**
Assessment Rate per EDU							**$321.17**

Table 5 - Bear River Recreation and Park District Saddle Ridge Lighting Assessment District

FY 2026-27 Estimate of Cost

	Quantity	Units	Annual Maintenance Rate	Annual Maintenance Costs	Replacement Rate	Replacement Costs	Total Costs
Lighting							
Lights: 70 watt decorative street lights	45	each	$60.00	$2,700.00	$24.98	$1,124.10	$3,824.10
Electricity	1	lump sum	$70.00	$70.00	$0.00	$0.00	$70.00
Lighting Subtotal				$2,770.00	$24.98	$1,124.10	$3,894.10
Project Overhead							
Engineer's Report	1	lump sum	$220.41	$220.41	$0.00	$0.00	$220.41
District Administration	1	lump sum	$194.71	$194.71	$0.00	$0.00	$194.71
County Collection Fee (.50/parcel+$200)	1	lump sum	$0.00	$0.00	$0.00	$0.00	$0.00
Project Overhead Subtotal				$415.12		$0.00	$415.12
Lighting Totals for Installation, Maintenance, Servicing and Administration				**$3,185.12**		**$1,124.10**	**$4,309.22**
Total EDU's							**83.00**
Assessment Rate per EDU							**$51.92**

Note: Assessments will not be levied for the Lighting Assessment District until such times as lights are installed.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of neighborhood park improvements and wetlands preserve areas; and the methodology used to apportion the total assessment to properties within the Cascade Crossing Landscaping and Lighting Assessment Districts.

The Cascade Crossing Landscaping and Lighting Assessment Districts consist of all Assessor Parcels within the boundaries as defined by the Assessment Diagram included within this Report and the Assessor Parcel Numbers listed within the included Assessment Roll. The method used for apportioning the assessments is based upon the proportional special benefits to be derived by the properties in the Cascade Crossing Landscaping and Lighting Assessment Districts, over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Assessment Districts' neighborhood parks, trails, drainage, or street lighting, or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *"The net amount to be assessed upon lands within an Assessment Districts may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

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

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of lighting improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the Bear River Recreation & Park District and the Cascade Crossing Landscaping and Lighting Assessment Districts. These types of special benefit are summarized as follows:

A. Proximity to improved park areas within the Assessment Districts.

B. Access to improved park areas and trails within the Assessment Districts.

C. Improved Views within the Assessment Districts.

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

E. Improved Nighttime Visibility and Safety from Streetlights.

F. Prevention of Localized Flooding.

G. Creation of individual lots for residential use that, in absence of the assessments, would not have been created.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

> *The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved park areas and trails within the Assessment Districts

Only the specific properties within close proximity (within one-half mile) to the Improvements are included in the Assessment Districts. Therefore, property in the Assessment Districts enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment Districts do not share.

In absence of the assessments, the Improvements would not be provided and the park areas in the Assessment Districts would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment Districts, they provide a direct advantage and special benefit to property in the Assessment Districts.

Access to improved park areas and trails within the Assessment Districts

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

Improved views within the Assessment Districts

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

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

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment Districts, the residential and other benefiting properties in the Assessment Districts do not have large outdoor areas and green spaces. The park areas and trails within the Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

Improved nighttime visibility and safety from streetlights

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and night. Street lighting also provides special benefit as it increases neighborhood safety and reduces the likelihood of crime on the proximate parcels.

Prevention of Localized Flooding

The drainage improvements and stormwater detention basins greatly reduce the chance of localized flooding during periods of high runoff, thereby

- improving access to the property,
- reducing the potential for property damage, and
- reducing the risk of injury

Clearly the Improvements make each parcel safer, more useful, more accessible, more valuable, and more desirable, and this further strengthens the basis of these Assessments.

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

The original owner/developer of the property within the Assessment Districts agreed to the assessments. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Moreover, in absence of the assessments, the lots within the Assessment Districts would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

General versus Special Benefit

The proceeds from the Cascade Crossing Landscaping and Lighting Assessment Districts would be used to fund improvements and increased levels of maintenance to the amenities adjoining the properties in the Assessment Districts. In absence of the Cascade Crossing Landscaping and Lighting Assessment Districts, such improvements would not be provided and the properties would not be subdivided and improved to the same extent. The Assessment Districts is specifically proposed to provide additional and improved public resources in the Assessment Districts. The park improvements provided by the Cascade Crossing Landscaping and Lighting Assessment Districts increase recreational opportunities to the homes within the Cascade Crossing Estates, providing benefit to the development itself and are deemed to be of special benefit. In absence of the assessments, these public resources would not be created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Assessment Districts over and above the general benefits conferred by the general facilities of the Assessment Districts.

Although these Improvements may be available to the general public at large, the park area within the Assessment Districts is specifically designed, located and created to provide additional and improved public resources for property inside the Assessment Districts, and not the public at large. Other properties that are either outside the Assessment Districts or within the Assessment Districts and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. These Improvements are of special benefit to properties located within the Assessment Districts because they provide a direct advantage to properties in the Assessment Districts that would not be provided in absence of the Assessments.

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the Assessment Districts. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment Districts and every benefiting property in the Assessment Districts enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

One measure of general benefits from park and recreation Improvements is the percentage of time such park and recreation Improvements are used by individuals who are not residents, employees, customers or property owners in the Assessment Districts. Field surveys conducted by SCI in many other similar communities in California have found that for similar local parks such as those within the Assessment Districts, typically 4% of the park users do not live or work within the Assessment Districts. This is a measure of the general benefits to the public at large. Specifically, the Cascade Crossing Assessment Districts are a significant distance from any other development, and it is particularly unlikely that non-residents will benefit from these services and improvements. This percentage has been rounded up to 5% to indicate a more conservative measure of general benefits.

5%	**(General Benefit)**
+ 95%	**(Special Benefit)**
= 100%	**(Total Benefit)**

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including the Bear River Recreation and Park District, and Nevada County as well as other public agencies. This funding comes in the form of grants, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.) This funding from other sources more than compensates for general benefits, if any, received by the properties within the Assessment Districts. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

Method of Assessment

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Equivalent Dwelling Units (EDU). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an EDU value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

Assessment Apportionment

Residential Properties

The proposed assessments for the Cascade Crossing Landscaping and Lighting Assessment Districts would provide direct and special benefit to properties in this Assessment Districts. Cascade Crossing Estates is a residential single family development project consisting of 83 single family homes. As such, each residential property receives similar benefit from the proposed improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. Traditional houses, zero-lot line houses and townhomes are included in this category of single family residential property. All improved properties, or properties that are in the final map stage for development, are assigned an EDU factor equal to the number of developed dwelling units per parcel.

Vacant Properties

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the EDU factor for vacant parcels is 0.25 per potential single family home per parcel for properties remaining in the tentative map phase.

The assessments are listed on the Assessment Roll in Appendix A.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the General Manager or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the General Manager or her or his designee, may refer their appeal to the Board of Directors of the Bear River Recreation & Park District and the decision of the Board of Directors of the Bear River Recreation & Park District shall be final.

Assessment

WHEREAS, the Board of Directors of the Bear River Recreation & Park District, County of Nevada, California, by its Resolution No. 042820-A adopted on April 28th, 2020, ordered the initiation of proceedings for the continuation of the assessments for the Saddle Ridge Landscaping and Lighting Assessment Districts for Fiscal Year 2026-27, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIIID of the California Constitution (collectively "the Act");

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

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Bear River Recreation & Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the Assessment Districts.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Cascade Crossing Landscaping and Lighting Assessment Districts for the fiscal year 2026-27, is generally as follows in Tables 6 through 10 on the following pages.

Summary Cost Estimates

Table 6 - Combie Road Multi-Purpose Trail Assessment District

FY 2026-27 Summary Cost Estimate

		Total Costs
Multi-Purpose Trail		
	Sidewalk	$405.00
	Multi-Purpose Trail: Combie	$1,840.00
	Multi-Purpose Trail: Armstrong - Asphalt Path	$1,040.52
	Trail Entrance and EVA Gate	$150.00
Setback Landscaping Subtotal		$3,435.52
Project Overhead		
	Engineer's Report	$194.46
	Legal Fees	$584.40
	District Administration	$171.78
	Additional Operations Costs	$4,359.50
	County Collection Fee (.50/parcel+$200)	$56.45
Project Overhead Subtotal		$5,366.58
Less Contribution from County		$4,359.50
Multi-Purpose Trail Totals		**$4,442.61**

Table 7 - Saddle Ridge Neighborhood Park Assessment District

FY 2026-27 Summary Cost Estimate

	Total Costs
Neighborhood Park	
Landscaping (shrubs, ground cover, turf)	$7,250.00
Trees	$675.80
Preserve Area-Fencing	$1,740.00
Preserve Area-Biotic Surveys	$500.00
Preserve Area-Habitat Maint.	$1,300.00
Preserve Area-Public Services/Signage	$100.00
Preserve Area-Reporting	$1,000.00
Preserve Area-Operations	$4,500.00
Preserve Area-Contingency	$700.00
Fencing - 4' Split Rail Vinyl	$792.40
Decomposed Granite Pathways	$207.48
Benches	$300.00
Playground Equipment	$375.00
Water	$600.00
Neighborhood Park Subtotal	$20,040.68
Project Overhead	
Engineer's Report	$1,134.34
Legal Fees	$3,409.05
District Administration	$1,002.03
Additional Operations Costs	$3,578.68
County Collection Fee (.50/parcel+$200)	$329.31
Project Overhead Subtotal	$9,453.41
Less Contribution from County	$3,578.68
Neighborhood Park Totals	**$25,915.41**

Table 8 - Saddle Ridge Drainage Maintenance Assessment District

FY 2026-27 Summary Cost Estimate

		Total Costs
Drainage		
	Landscaping (shrubs, ground cover, turf)	$6,410.00
	Trees	$566.80
	Traffic Roundabouts	$873.77
	Detention Pond Maintenance	$4,000.00
	Fencing - 4' Split Rail Vinyl	$1,478.40
	Ragsdale Creek Drain Inlet Clearing	$200.00
	Ragsdale Creek Drain Pipe Maintenance	$4,850.00
	Ragsdale Creek Stormwater Quality Riser	$1,035.00
	Water	$1,200.00
Drainage Subtotal		$20,613.97
Project Overhead		
	Engineer's Report	$1,166.79
	Legal Fees	$3,506.56
	District Administration	$1,030.70
	Additional Operations Costs	$382.82
	County Collection Fee (.50/parcel+$200)	$338.73
Project Overhead Subtotal		$6,425.60
Less Contribution from County		$382.82
Drainage Totals		**$26,656.75**

Table 9 - Saddle Ridge Lighting Assessment District

FY 2026-27 Summary Cost Estimate

		Total Costs
Lighting		
	Lights: 70 watt decorative street lights	$3,824.10
	Electricity	$70.00
Lighting Subtotal		$3,894.10
Project Overhead		
	Engineer's Report	$220.41
	District Administration	$194.71
	County Collection Fee (.50/parcel+$200)	$0.00
Project Overhead Subtotal		$415.12
Lighting Totals		**$4,309.22**

Table 10 - Saddle Ridge Landscaping and Lighting Assessment Districts Total Costs

FY 2026-27 Summary Cost Estimate

TOTAL PROJECT COSTS	**$61,323.99**
Number of Housing Units	**83**
Assessment Per Unit	**$738.84**

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Cascade Crossing Landscaping and Lighting Assessment Districts. The distinctive number of each parcel or lot of land in the said Cascade Crossing Landscaping and Lighting Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Cascade Crossing Landscaping and Lighting Assessment Districts, in accordance with the special benefits to be received by each parcel or lot from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the Cascade Crossing Landscaping and Lighting Assessment Districts, in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 4%. Any change in the CPI in excess of 4% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 4%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 4% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment Districts, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, so the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustment, the maximum rates for Fiscal Year 2025-26 per equivalent dwelling unit were as follows:

- Combie Road Multi-Purpose Trail Assessment District: $180.54
- Saddle Ridge Neighborhood Park Assessment District: $448.91
- Saddle Ridge Drainage Maintenance Assessment District: $560.13
- Saddle Ridge Lighting Assessment District: $92.42

The change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rates for fiscal year 2026-27 are increased to the following assessment rates per equivalent dwelling unit:

- Combie Road Multi-Purpose Trail Assessment District: $186.32
- Saddle Ridge Neighborhood Park Assessment District: $462.56
- Saddle Ridge Drainage Maintenance Assessment District: $577.16
- Saddle Ridge Lighting Assessment District: $95.24

The proposed assessment rates per EDU for fiscal year 2026-27 (which are less than the maximum authorized assessment rates) are as follows:

- Combie Road Multi-Purpose Trail Assessment Districts: $53.53
- Saddle Ridge Neighborhood Park Assessment Districts: $312.23
- Saddle Ridge Drainage Maintenance Assessment Districts: $321.17
- Saddle Ridge Lighting Assessment Districts: $51.92

The estimates of cost and budget in this Engineer's Report propose assessments for fiscal year 2026-27 at the rates shown above, which are less than the maximum authorized assessment rates.

Table 11 - Summary of EDU's for FY 2026-27

Property Use	Parcel	EDUs/Parcel	Total EDUs
Vacant	0	0.25	0.00
Developed	83	1	83.00
TOTAL	83		83.00

Table 12 - Summary of Assessments for FY 2026-27

Assessment	EDUs	Rate	Total Assessment
Trail Assessment	83.00	$53.47	$4,442.61
Park Assessment	83.00	$311.92	$25,915.41
Drainage Assessment	83.00	$320.85	$26,656.75
Lighting Assessment*	83.00	$51.86	$4,309.22

*not assessed in FY 2026-27

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Nevada for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the said Cascade Crossing Landscaping and Lighting Assessment Districts.

Dated: May 20, 2026

Engineer of Work

By ______________________________

John W. Bliss, License No. C52091

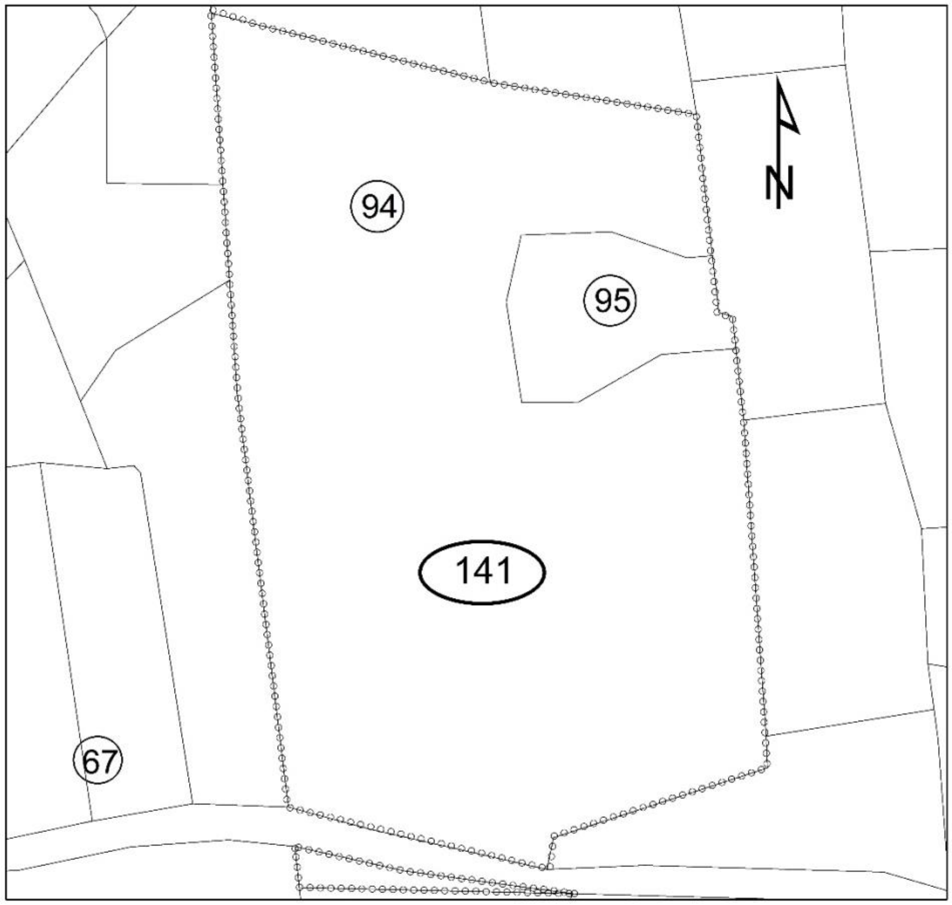
REGISTERED PROFESSIONAL ENGINEER
JOHN W. BLISS
C 52091
CIVIL
STATE OF CALIFORNIA

Assessment Diagram

The boundaries of the Cascade Crossing Landscaping and Lighting Assessment Districts are displayed on the following Assessment Diagram. The parcels to be assessed in the Cascade Crossing Landscaping and Lighting Assessment Districts are shown on the Assessment Diagram, which is on file with the Office of the Assessor of Nevada County, and includes all those properties included in the original formation of the Districts. The following Assessment Diagram is for general location only and is not to be considered the official boundary map, the parcels depicted are those in existence at the time of the Assessment District formations and do not necessarily reflect the current parcel numbers on the Assessor's rolls. The lines and dimensions of each lot or parcel within the District are those

lines and dimensions as shown on the maps of the Assessor of the County of Nevada, for Fiscal Year 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this report.

BEAR RIVER RECREATION & PARK DISTRICT
SADDLE RIDGE SETBACK LANDSCAPING ASSESSMENT DISTRICT,
SADDLE RIDGE NEIGHBORHOOD PARK ASSESSMENT DISTRICT,
SADDLE RIDGE DRAINAGE MAINTENANCE ASSESSMENT DISTRICT,
AND SADDLE RIDGE LIGHTING ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM



SCI Consulting Group, 4745 Mangels Blvd
Fairfield, CA 94534 (707) 430-4300

Legend
- Assessment Boundary Line
- Street
- Parcel

APNs:
57-141-67
57-141-94
57-141-95

NOTE:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF NEVADA FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LIENS AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

Appendix A – Assessment Roll, FY 2026-27

The Assessment Roll (a listing of all parcels assessed within the Cascade Crossing Landscaping and Lighting Assessment Districts, and the amount of the assessments) will be filed with the Clerk of the Board and is, by reference, is too voluminous to be included in this report and is filed with the District Manager's Office and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.