

FY 2026-27

# City of Santa Barbara

Coastal Wildland Fire Suppression Assessment

## ENGINEER'S REPORT

March 2026

Engineer of Work:



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Pursuant to California Government Code Section 50078  
*et seq.*, and Article XIII D of the California Constitution

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## City of Santa Barbara

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## Introduction

### Background

The City of Santa Barbara (referred to throughout as the “City”) is located about 100 miles northwest of Los Angeles, largely on the slopes between the Pacific Ocean and the Santa Ynez Mountains. The City of Santa Barbara Fire Department provides fire services throughout the City limits. Fire services include fire suppression, protection, prevention, evacuation planning, and education.

Due to topography, location, climate and infrastructure, the Santa Barbara community has a relatively high inherent risk of wildland fires. Listed below are some of the major wildland fires that have occurred in Santa Barbara County since 1970. Notably, the 2021 Loma Fire burned approximately nine acres above Loma Alta Drive on the eastern boundary of the Coastal Interior High Fire Hazard Zone.

**Figure 1 – Wildland Fire History in Santa Barbara County**

Year	Fire Name	Acres	Homes Lost
1971	Romero Canyon Fire	14,538	4
1977	Sycamore Canyon Fire	805	234
1977	Hondo Canyon Fire	10,000	0
1979	Eagle Canyon Fire	4,530	5
1990	Painted Cave Fire	4,900	524
1993	Marre Fire	43,864	0
2002	Sudden Fire	7,160	0
2004	Gaviota Fire	7,440	1
2007	Zaca Fire	240,207	0
2008	Gap Fire	9,443	0

2008	Tea Fire	1,940	210
2009	Jesusita Fire	8,733	80
2016	Sherpa Fire	7,474	0
2016	Rey Fire	32,606	0
2016	Canyon Fire	12,518	0
2017	Thomas Fire	281,893	1,063
2019	Holiday Fire	113	24
2019	Cave Fire	3,126	0
2021	Loma Fire	9	0
2021	Alisal Fire	16,970	12

In response to the considerable wildland fire risk in the area, the City of Santa Barbara Fire Department (“SBFD” or “Fire Department”) prepared a Wildland Fire Plan in January 2004, which identified four High Fire Hazard Area Zones: The Coastal Zone, the Coastal Interior Zone, the Foothill Zone, and the Extreme Foothill Zone. In 2006, the City conducted an assessment balloting which successfully created a Wildfire Suppression Assessment District (“WFSAD”) made up of the Foothill and Extreme Foothill Zones (referred to as the “Foothill WFSAD”). This Assessment District has allowed the City to provide enhanced fire prevention services within the Assessment District’s boundaries each year since its formation.

In 2021, the Fire Department developed a comprehensive, coordinated Community Wildfire Protection Plan (“CWPP”) to support the protection of lives, property, and natural resources threatened by wildland fire within the City.<sup>1</sup> This CWPP also updated the City’s 2004 Wildland Fire Plan, accounting for changes in the City’s fire environment.

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<sup>1</sup> <https://santabarbaraca.gov/government/departments/fire-department/wildland-fire/community-wildfire-protection-plan-cwpp>

## Coastal and Coastal Interior High Fire Hazard Zones

This Engineer's Report ("Report") proposes the formation of a second WFSAD encompassing the Coastal and Coastal Interior High Fire Hazard Area Zones (the "Zones"). These Zones are at a high risk of wildland fires due to the following factors:

- **Climate.** The coastal climate consists of mild, moist winters and warm, dry summers. Periods of low humidity, elevated temperatures, and seasonal drying of vegetation increase the likelihood that a spark will ignite a fire. During these conditions, fires can spread rapidly, particularly when combined with offshore wind events.
- **Topography and Wind Conditions.** The Coastal and Coastal Interior Zones include a series of canyons, ridgelines, and slopes that influence wind behavior and fire spread. Periodic offshore wind conditions, including "Sundowner" winds, can produce hot, dry, and gusty conditions that accelerate fire spread and carry embers into developed areas. The alignment of certain canyon systems can further increase wind speeds and contribute to rapid fire movement.
- **Vegetation and Fuels.** The landscape within the Coastal and Coastal Interior Zones consists of a mix of coastal sage scrub, grasslands, landscaped vegetation, and areas of denser fuels including chaparral, oak woodland, and eucalyptus. These fuel types can dry during summer and fall conditions and contribute to fire intensity and spread. Accumulation of dead and dry vegetation increases the likelihood of ignition and supports sustained wildfire activity.
- **Road Systems.** Roadway conditions within the Coastal and Coastal Interior Zones vary and include narrow roads, winding hillside streets, long driveways, and dead-end segments. In some areas, vegetation encroachment further reduces roadway width and clearance. These conditions can limit access for emergency response vehicles and complicate evacuation during wildfire events.
- **Water Supply.** The Coastal and Coastal Interior Zones are generally served by the City's municipal water system; however, terrain, access, and system configuration can affect the ability to deliver water efficiently during wildfire incidents. These factors can influence firefighting operations and the ability to protect structures under emergency conditions.
- **Fire Response Time.** The Coastal and Coastal Interior areas are served by the City Fire Department; however, response conditions can be affected by roadway configuration, traffic, and terrain. These factors may influence the time required for fire suppression resources to access certain locations, particularly in hillside areas with constrained access.
- **Wildland-Urban Interface Conditions.** The Coastal and Coastal Interior Zones include developed neighborhoods located adjacent to or intermixed with wildland vegetation.

These wildland-urban interface conditions increase the likelihood of structure ignition from wind-driven embers and create the potential for fire to spread between vegetation and structures. The proximity of development to vegetated areas increases the demand for wildfire prevention, defensible space, and suppression services.

## Assessment Process

This Engineer's Report was prepared to achieve the following:

- 1) Contain the information required by Government Code Section 50078.4, including
  - a. A description of each lot or parcel of property to be subject to the assessment.
  - b. The amount of the assessment for each lot or parcel for the initial fiscal year.
  - c. The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year.
  - d. The duration of the assessment.
  - e. The basis of the assessment.
  - f. The schedule of the assessment.
  - g. A description specifying the requirements for protest and hearing procedures for the assessment pursuant to Section 50078.6;
- 2) Establish a budget to provide services to reduce the severity and damage from wildland fires (the "Services") that will be funded by the 2026-27 assessments.
- 3) Determine the benefits received from the Services by property within the City of Santa Barbara Coastal Wildland Fire Suppression Assessment District (the "Assessment District").
- 4) Assign a method of assessment apportionment to lots and parcels within the Assessment District. This Report and the assessments have been made pursuant to the California Government Code Section 50078 et. seq. (the "Code") and Article XIII D of the California Constitution (the "Article").

The Assessment District is narrowly drawn to include only properties that benefit from the enhanced Services that are provided by the assessment funds. The Assessment Diagram included in this Report shows the boundaries of the Assessment District.

Following submittal of this Report to the City for preliminary approval, the Santa Barbara City Council (the "Council") may, by Resolution, call for an assessment ballot proceeding and public hearing on the proposed establishment of a Wildfire Suppression Assessment District encompassing the Coastal and Coastal Interior Zones.

If the Council approves such a Resolution, a Notice of Assessment and Assessment Ballot will be mailed to each property owner within the proposed Assessment District boundaries who will be subject to the proposed Assessment. The Notice will include a description of the Services to be funded by the proposed Assessment, the total amount of the proposed Assessment and the amount chargeable to the owner's parcel, the reasons for the proposed Assessment and the basis upon which it was calculated, and an explanation of the process for submitting a ballot. Each Notice will also include a postage prepaid return envelope and a ballot on which the property owner may mark his or her approval or disapproval of the proposed Assessment as well as affix his or her signature.

After the ballots are mailed to property owners in the proposed Assessment District, a minimum 45-day time period must be provided for the return of the assessment ballots. If utilizing the "exhaustion of remedies" procedure in accordance with California Government Code Section 53759.1, additional time may be applied to this balloting period to provide opportunity to respond to objections.

Following this balloting time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed assessments. Ballots will be received if previously mailed and received by the public agency before the public hearing, or if physically submitted at the public hearing. At the public hearing, the public will have the opportunity to speak on the issue. The public hearing is currently scheduled to occur on June 30, 2026. After receiving ballots and public comment, the public input portion of the public hearing will be closed. The public hearing will then recess in order for the ballots to be tabulated.

If it is determined that the assessment ballots submitted in opposition to the proposed Assessment do not exceed the assessment ballots submitted in favor of the Assessment (weighted by the proportional financial obligation of the property for which ballots are submitted), the Council may approve the imposition of Assessment for fiscal year 2026-27 and each fiscal year thereafter. If the Assessment is confirmed and approved, the Council may order the levy of the Assessment to be submitted to the Santa Barbara County Auditor/Controller for inclusion on the property tax roll for fiscal year 2026-27. The levy and collection of the Assessment would continue year-to-year unless terminated by the Council.

The Assessment granted by the ballot proceeding would be for a maximum Assessment rate of \$122.95 per single family home, increased each subsequent year by the consumer price index for All Urban Consumers in Los Angeles-Riverside-Orange County Area as of December of each succeeding year, not to exceed 4% per year without a further vote or balloting process.

In the event that the actual assessment rate for any given year is not increased by an amount equal to the maximum of 4% or the yearly CPI change plus any CPI change in previous years that was in excess of 4%, the maximum authorized assessment shall increase by this amount. In such event, the maximum authorized assessment shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years. The CPI change above 4% can be used in a future year when the CPI adjustment is below 4%.

In each subsequent year for which the Assessment will be continued, an updated proposed budget, assessment rate and an updated assessment roll listing all parcels and their proposed assessment for the upcoming fiscal year shall be prepared and considered by the City Council. At this meeting, the Council will also call for the publication in a local newspaper a legal notice of the intent to continue the Assessment for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Council prior to the Council's decision on continuing the Services and Assessment for the next fiscal year.

If the assessments are so confirmed and approved, the levies will be submitted to the Santa Barbara County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2026-27. The levy and collection of the assessments will continue year-to-year until terminated by the City Council.

## Legislative and Legal Understanding

### 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 XIII C and XIII D 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 will be satisfied by the process used to establish this proposed assessment.

### Silicon Valley Taxpayers Association 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”) case. This ruling is the most significant legal decision clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

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

This Engineer’s Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIII C and XIII D of the California Constitution because the Services to be funded are clearly defined; the Services are available to all benefiting property in the Assessment District, the benefiting property in the Assessment District will directly and tangibly benefit from improved protection from fire damage, increased safety of property and other special benefits and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

### **Dahms v. Downtown Pomona Property**

On June 8, 2009, the Court of Appeal for the Second District of California amended its original opinion upholding a benefit assessment district for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review and the court's decision in Dahms became binding precedent for assessments. In Dahms, the court upheld an assessment that conferred a 100% special benefit to the assessed parcels on the rationale that the services and improvements funded by the assessments were provided directly and only to property in the assessment district over and above those services or improvements provided by the city generally.

### **Bonander v. Town of Tiburon**

On December 31, 2009, the 1<sup>st</sup> 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 ground that the assessments had been apportioned to assessed property based, in part, on relative costs within sub-areas of the assessment district 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 were 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 XIII C and XIII D of the California Constitution and with the SVTA decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Dahms because, similar to the Downtown Pomona assessment validated in Dahms, the Services will be directly provided to property in the Assessment District. 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 Services and proportional special benefit to each property. Finally, the Assessments are consistent with Buetz because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

## Description of Services

The City of Santa Barbara Fire Department provides a range of fire protection, prevention, and educational services to the City and its residents.

The following is a description of the proposed wildland fire suppression Services (the “Services”) that would be provided for the benefit of property within the Assessment District. With the passage of this proposed Assessment, the level of Service would be enhanced significantly. The formula below describes the relationship between the final level of improvements, the current baseline level of service, and the enhanced level of improvements funded by the assessment.

### Equation 1 - Level of Service

<b>Final Level of Service</b>	<b>=</b>	<b>Baseline Level of Service</b>	<b>+</b>	<b>Enhanced Level of Service</b>
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The proposed Services to be undertaken by the City of Santa Barbara Fire Department and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the California Government Code Section 50078 et. seq., (the “Code”) the Services are generally described as follows:

- Implementation of the roadside vegetation clearance program to cover all public roads within the Coastal and Coastal Interior Zones. This program reduces fuel, supports evacuation route efficacy, and decreases fire response times.
- Implementation of a defensible space and fire prevention inspection and chipping assistance program for all properties in the Coastal and Coastal Interior Zones.
- Implementation of a vegetation management program in the Coastal and Coastal Interior Zones.

As applied herein, “roadside vegetation clearance” means the treatment, clearing, reduction, or modification of vegetation adjacent to public and private roadways within designated fire hazard areas where vegetation poses a fire hazard or impedes safe access for emergency response and evacuation. Such activities are conducted in accordance with Fire Department vegetation clearance standards and applicable provisions of the Santa Barbara Municipal Code, including the California Fire Code as adopted and amended by the City.

“Defensible space” means the area surrounding a structure where vegetation is treated, cleared, or reduced to slow the spread of wildfire toward the structure, reduce the potential for structure ignition, and provide a safe working area for firefighters. Defensible space requirements are established pursuant to the California Fire Code, including applicable wildland-urban interface fire area provisions, as adopted and amended by the Santa Barbara Municipal Code.”

“Vegetation management” means the reduction of wildfire risk through public education, vegetation hazard reduction, and related activities designed to manage vegetation in areas with elevated fire risk. These activities may include treatment of heavy or flammable vegetation, fuel reduction in areas with limited access due to topography or roadway conditions, and actions necessary to improve firefighter safety and reduce wildfire intensity.”

More detail on these programs and the benefit they provide is discussed below.

### Roadside Vegetation Clearance Supporting Main Evacuation Routes

Costs in this category fund activities necessary to maintain safe and effective evacuation routes and emergency access within the wildfire hazard area. Staffing costs include City Fire Department personnel time associated with planning, coordination, and implementation of roadway clearance and evacuation support activities.

Project costs include vegetation removal and clearance along designated evacuation corridors and roadways to maintain adequate horizontal and vertical clearance for emergency vehicles and evacuating residents. These activities include trimming, thinning, and removal of vegetation adjacent to roadways, as well as the utilization of contractors, equipment, and field crews required to perform clearance work.

Project costs also include traffic control signage and notification materials, including letters and door hangers, used to inform residents of project schedules and support safe implementation of roadway clearance activities. Additional costs include reflective curb marking and related visibility enhancements to assist in identifying roadways and access points during emergency response conditions, including reduced visibility due to smoke or nighttime operations.

Tools, supplies, and materials necessary to support evacuation planning and roadway clearance activities are also included.

### Defensible Space

Costs in this category fund programs that support defensible space compliance and reduce structure vulnerability to wildfire. Staffing costs include City Fire Department personnel time associated with defensible space inspections, compliance monitoring, enforcement activities, and coordination of related programs, including documentation and data entry of defensible space evaluations into City systems.

Project costs include implementation of defensible space support services, including the annual chipping program for processing vegetation removed by property owners. These costs include coordination, communication, and direct support necessary to implement the program, including contractor services, chipper equipment, hauling trucks, and associated manpower.

Project costs also include disposal services for green waste and vegetation debris generated through defensible space activities, including roll-off and hauling services. Notification materials, including traffic signage, letters, door hangers, and temporary signage, are also included to inform property owners of program schedules and requirements.

Additional costs include landscaper training and outreach to support proper vegetation management practices, as well as property-level risk assessments and home evaluations to identify wildfire vulnerabilities and recommend corrective actions.

Collectively, these activities support property owner compliance with defensible space requirements and reduce the likelihood of structure ignition and fire spread within developed areas.

## Vegetation Management

Costs in this category fund fuel reduction and vegetation management activities conducted outside of individual parcels in areas that contribute to wildfire risk. Staffing costs include City Fire Department personnel time associated with planning, coordination, and implementation of vegetation management and fuel reduction projects, including coordination and communication with affected property owners.

Project costs include removal of hazardous vegetation, thinning of fuel loads, and maintenance of vegetation in open space areas, hillside environments, and other high-risk locations. These activities are supported through the use of contractors, equipment, and field crews, and are intended to reduce wildfire intensity and limit the spread of fire toward developed areas.

Project costs also include roll-off dumpsters for debris removal, temporary facilities such as porta-potties for field crews, on-site project signage, and notification materials, including letters and door hangers, to inform property owners of project schedules.

This category also includes costs associated with dedicated vegetation management crews and wildfire resiliency projects that implement targeted fuel reduction treatments and improve overall landscape-level fire resistance, as well as community outreach and education efforts related to wildfire preparedness and fire-safe practices.

## Cost and Budget

Figure 2 - Cost and Budget FY 2026-27

CITY OF SANTA BARBARA Coastal Wildland Fire Suppression Assessment Estimate of Costs		<i>Total Budget</i>
<b>Services Costs</b>		
<b>Roadside Vegetation Clearance Supporting Main Evacuation Routes</b>		
Staffing		\$46,947
Project Costs		\$55,090
<b>Defensible Space</b>		
Staffing		\$50,573
Project Costs		\$61,090
<b>Vegetation Management</b>		
Staffing		\$29,182
Project Costs		\$34,380
<b>Totals for Installation, Maintenance and Servicing</b>		\$277,262
Less: District Contribution for General Benefits		(\$24,347)
<b>Net Cost of Installation, Maintenance and Servicing to Assessment District</b>		\$252,915
Incidental Costs:		
District Administration and Levy Management		\$6,100
Allowance for County Collection		\$2,500
Subtotals - Incidentals		\$8,600
<b>Total Wildland Fire Suppression District Budget (Net Amount to be Assessed)</b>		\$261,515
<b>Assessment District Budget Allocation to Parcels</b>		
Total Assessment Budget		\$261,515
Single Family Equivalent Benefit Units in District		2,127
Assessment per Single Family Equivalent Unit (SFE)		\$122.95

## Method of Apportionment

### Method of Apportionment

This section includes an explanation of the special benefits derived from the Services, the criteria for the expenditure of assessment funds and the methodology used to apportion the total assessments to properties within the Assessment District.

The Assessment District area consists of all Assessor Parcels within the Coastal and Coastal Interior High Fire Hazard Areas as defined by the 2021 Community Wildfire Protection Plan. The method used for apportioning the assessment is based upon the proportional special benefits from the Services derived by the properties in the assessment area over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

### Discussion of Benefit

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as the City of Santa Barbara Fire Department, to levy assessments for fire suppression services. Section 50078 states the following:

*“Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article.”*

In addition, California Government Code Section 50078.1 defines the term “fire suppression” as follows:

*“(c) “Fire suppression” includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard.”*

Therefore, the Services provided by the Assessment District fall within the scope of services that may be funded by assessments under the Code.

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 specific use of the Services or a property owner's specific demographic status. With reference to the requirements for assessments, Section 50078.5 of the California Government Code states:

*"(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit."*

*"The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used."*

Proposition 218, as codified in Article XIII D 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."*

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The following section describes how and why the Services specially benefit properties. This benefit is particular and distinct from its effect on property in general or the public at large.

## Benefit Factors

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that are provided to property in the Assessment District. These benefit factors confer a direct advantage to the assessed properties; otherwise they would be general benefit.

The following benefit categories have been established that represent the types of special benefit conferred to residential, commercial, industrial, institutional and other lots and parcels resulting from the services to reduce the severity and damage from wildland fires that are provided in the Assessment District. 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 the Services of the Assessment District. These types of special benefit are summarized as follows:

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### **Increased safety and protection of real property assets for all property owners within the Assessment District.**

As summarized previously, properties in the Assessment District are currently at higher risk for wildland fires. Uncontrolled fires would have a devastating impact on all properties within the proposed Assessment District. The assessments fund an increase in services to mitigate the wildland fire threat, and thereby can significantly reduce the risk of property damage associated with fires. Clearly, fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

*The City of Santa Barbara and surrounding landscape exhibits a complex wildfire environment that presents a significant risk to public and firefighter safety and the built and natural environment.<sup>2</sup>*

*The City recognizes the potential for significant loss of life, property, and natural resources from wildland fire and has a history of prioritizing development and implementation of a comprehensive wildland fire program.<sup>3</sup>*

Wildland fire represents a growing significant threat to property owners throughout the State, as noted by Cal Fire in reference to the 2020 fire year:

*Wildfire represents a significant and increasing threat to property in California. CAL FIRE reports that the 2020 wildfire season burned approximately 4.2 million acres and destroyed more than 10,000 structures statewide, and recent wildfire seasons have continued to result in thousands of structures destroyed each year.<sup>4</sup>*

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### **Protection of Views, Scenery and Other Resource Values, for Property in the Proposed Assessment District**

The proposed Assessment District provides funding for the mitigation of the wildland fire threat to protect public and private resources in the Assessment District. This benefits even those properties that are not directly damaged by fire by maintaining and improving the aesthetics and attractiveness of public and private resources in the community, as well as ensuring that such resources remain safe and well maintained.

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<sup>2</sup> CWPP, 1.

<sup>3</sup> CWPP, 2.

<sup>4</sup> <https://www.fire.ca.gov/incidents/2020/>

Wildfire has the potential to significantly impact viewsheds, scenic resources, and other environmental and community assets within the Assessment District. The CWPP notes that the City's economy and quality of life are closely tied to its natural and visual resources, and that wildfire events can result in degradation of these resources and disruption to the community.<sup>5</sup>

*Large, high-intensity wildland fire can damage natural resources and lead to the loss of ecosystem services (for example, wildlife habitat, watershed conditions, recreational and aesthetic value).<sup>6</sup>*

*[T]he risk for loss or degradation of scenic views from high-intensity wildfire is also increased. Long term and indirect effects... could result in a decrease in the presence of valued scenic attributes.<sup>7</sup>*

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### **Enhanced Utility and Desirability of Properties in the Proposed Assessment District.**

The proposed Assessment would fund Services to reduce the severity and damage from wildland fires in the Assessment District. Such Services enhance the overall utility of the properties in the Assessment District and contribute to the desirability of the properties.

*Wildland fire affects air quality by producing smoke emissions that may exceed... standards for carbon monoxide, carbon dioxide, methane and non-methane hydrocarbons, and particulate matter less than 10 and 2.5 microns in diameter (PM10 and PM2.5). The amount of chemicals and particulate matter produced in a wildland fire is directly related to the amount of fuel consumed.<sup>8</sup>*

### **Benefit Finding**

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from increased safety and protection of real property, increased protection of scenery and views, and enhanced utility of properties in the Assessment District. These are special benefits to property in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

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<sup>5</sup> CWPP, 84.

<sup>6</sup> <https://www.usgs.gov/centers/fort-collins-science-center/science/economics-wildland-fire>

<sup>7</sup> U.S. Forest Service. South Shore Fuel Reduction and Healthy Forest Restoration Project, Final Environmental Impact Statement, xiii.

<sup>8</sup> CWPP, 83.

## General Versus Special Benefit

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

### Equation 2 - Total Benefit Formula

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for 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. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

The starting point for evaluating general and special benefits is the current baseline level of service. The assessment will fund Services “over and above” this general, baseline level and the special benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

### Equation 3 - General Benefit Formula

General Benefit	=	Benefit to Real Property Outside of Assessment District	+	Benefit to Real Property Inside of Assessment District That is Indirect and Derivative	+	Benefit to Public At Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, the improved Services are available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special, and are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIII D, sections 2(i) & 4(f).) Arguably, all of the Services being funded by the assessment would be a special benefit because the Services particularly and distinctly benefit the properties in the Assessment District over and above the baseline benefits.

Nevertheless, arguably some of the Services benefit the public at large and properties outside the Assessment District. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

(In the 2009 *Dahms* case, the court upheld an assessment that conferred a 100% special benefit to the assessed parcels on the rationale that the services and improvements funded by the assessments were provided directly and only to property in the assessment district over and above those services or improvements provided by the city generally. Similarly, the Assessments described in this Engineer’s Report fund wildland fire services directly and only to the assessed parcels located within the assessment area. Moreover, every property within the Assessment District will receive the Services. While the *Dahms* decision would permit an assessment based on 100% special benefit and zero or minimal general benefits, in this report, the general benefit is estimated and described and budgeted so that it is funded by sources other than the Assessment.)

## Calculating General Benefit

This section provides a measure of the general benefits from the assessments

### Benefit to Property Outside the Assessment District

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the Assessment District boundaries. Properties proximate to, but outside of, the boundaries of the Assessment District receive some benefit from the Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

Adjacent to the proposed Assessment District, there are approximately 444 of these “proximate” properties.

**Figure 3 - Benefit to Property Outside the Assessment District Calculation**

**Assumptions:**

444 parcels outside the Assessment District but proximate to the District Boundaries.

2,409 parcels within the Assessment District.

50% relative benefit compared to property within the Assessment District.

**Calculation:**

General benefit to property outside the Assessment District

$$=(444/(444+2409))*0.5 = 7.8\%$$

Although it can reasonably be argued that properties protected inside, but near the Assessment District boundaries are offset by similar fire protection provided outside, but near the Assessment District’s boundaries, we use the more conservative approach of finding that 7.8% of the Services may be of general benefit to property outside the Assessment District.

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### **Benefit to Property *Inside* the District that is *Indirect and Derivative***

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special because the Services are clearly “over and above” and “particular and distinct” when compared with the current baseline level of Services.

In determining the Assessment District boundaries, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to achieve the desired level of wildland fire suppression and protection throughout the Assessment District. Fire protection and suppression will be provided as needed throughout the area.

The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension of a local government service to benefit lands previously not receiving that particular service. The Fire Department therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Assessment District.

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### **Benefit To The Public At Large**

With the type and scope of Services provided to the Assessment District, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Assessment District, any general benefit conferred on the public at large would be small. Nevertheless, there may be some indirect general benefit to the public at large.

The public at large uses the public highways and other regional facilities when traveling in and through the Assessment District and they may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the Assessment District, it is arguably “indirect and derivative” and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway, and regional facilities within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that less than 1.0% of the land area in the Assessment District is covered by highways and regional facilities. This 1.0% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment District

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### Summary of General Benefits

Using a sum of the measures of general benefit for the public at large and land outside the Assessment District, we find that approximately 7.7% of the benefits conferred by the Assessment District may be general in nature and should be funded by sources other than the assessment.

**Figure 4 - General Benefit Calculation**

General Benefit Calculation	
	<b>7.8%</b> (Outside the Assessment District)
<b>+</b>	<b>0.0%</b> (Inside the District - indirect and derivative)
<b>+</b>	<b>1.0%</b> (Public at large)
<b>=</b>	<b>8.8%</b>

The proposed Assessment District's total budget for 2026-27 is \$277,262. The Assessment District must obtain funding from sources other than the assessment in the amount of at least \$24,347 ( $\$277,262 \times 8.8\%$ ) to pay for the cost of the general benefits. This is because the assessments levied by the Fire Department may not exceed the special benefits provided by the Services, and the Assessment Engineer concluded that a combined total of 8.8% of the cost of Services provide a general benefit to properties outside the proposed Assessment District and a benefit to the public at large.

### Zones of Benefit

As noted previously, CWPP established four High Fire Hazard Area Zones within the City based on an analysis of vegetation (fuel), topography, weather, roof type, proximity of structures, road systems, water supply, fire response times, and other factors. This analysis identified and refined four High Fire Hazard Area Zones within the City. The proposed Assessment District includes the Coastal and Coastal Interior Zones.

The concept of "zones of benefit" refers to areas within an assessment district that receive variable levels of special benefit from the services provided. Because the Coastal and Coastal Interior Zones are two distinct areas as defined in the CWPP, they must be evaluated in terms of the relative benefit they receive under the proposed Assessment to determine whether zones of benefit should be established. To evaluate this relative benefit provided to the Coastal and Coastal Interior Zones, the Assessment Engineer utilized a scoring system based on characteristics described in the CWPP, which provides a recent analysis of wildland fire risk factors.

Accordingly, these characteristics are used to equitably assign special benefit and form the basis of the "Fire Risk Factors." The Combined Hazard Assessment includes consideration of vegetation, topography, and weather. This score is the most significant and has been weighted accordingly, as shown in Figure 5.

**Figure 5 - Combined Hazard Assessment Scoring**

<b>Qualitative Score</b>	<b>Numeric Score</b>
Very High	15
High	10
Moderate	5
Low	1

Other fire risk factors include Roof Type, Proximity of Structures, Road Systems, Water Supply, Fire Response, and Ignitions. These scores are assigned based on the values shown in Figure 6, below.

**Figure 6 - Other Fire Hazard Factor Scoring**

<b>Qualitative Score</b>	<b>Numeric Score</b>
Very High	4
High	3
Moderate	2
Low	1

Each Zone has been assigned a score based upon evaluated risk criteria, as shown in Figure 7 below and followed by explanations of their scores. Note that while the Coastal and Coastal Interior Zones are distinct areas, their final scores are equal and indicate that there is no relative difference between the benefit they are provided under the proposed Assessment.

Figure 7 - Relative Hazard/Risk Scoring for High Fire Hazard Area Zones

Hazard/Risk Attribute	Coastal Area	Coastal Interior Area
<i>Vegetation</i>	8	10
<i>Topography</i>	8	8
<i>Weather</i>	10	8
<b>Combined Hazard Assessment: Vegetation (fuel), Topography, Weather*</b>	26	26
<b>Roof Type</b>	2	2
<b>Proximity</b>	2	2
<b>Road</b>	2	2
<b>Water</b>	1	1
<b>Response</b>	1	1
<b>Ignitions</b>	2	2
<b>Total Score</b>	<b>36</b>	<b>36</b>

Figure 8 shows the total relative scores for each zone tabulated and normalized.

Figure 8 - Wildland Fire Risk Factors

Zone	Raw Score	Wildland Fire Risk Factor
Coastal Zone	36	1.00
Coastal Interior Zone	36	1.00

### Combined Hazard Assessment

The Combined Hazard Assessment reflects the inherent wildfire risk associated with vegetation (fuel), topography, and weather conditions within each Zone, as identified in the CWPP. These factors influence the likelihood of ignition, fire behavior, and rate of spread.

### Vegetation (Fuel)

The Coastal Zone is characterized by a mix of coastal sage scrub, grasslands, landscaped vegetation, and intermittent pockets of denser fuels. The CWPP notes that “the majority of fuels are coastal sage scrub, grassland, and ornamental plants intermixed with residential areas,” with “isolated areas of heavy fuel consisting of eucalyptus and oak vegetation” increasing hazard in specific locations.<sup>9</sup> While these fuel types can support fire spread, the overall continuity and density of fuels are more limited compared to inland areas.

<sup>9</sup> CWPP, 13.

In contrast, the Coastal Interior Zone includes more continuous and diverse fuel types, including “dense chaparral, oak forests, coastal sage shrub, landscaped vegetation, agricultural lands, and eucalyptus groves.”<sup>10</sup> The presence of denser and more continuous fuels increases the potential for sustained fire behavior and higher intensity fire conditions. The CWPP further notes that chaparral and coastal sage scrub “have the potential for a high rate of spread, rapid ignition, and extreme fire behavior.”<sup>11</sup>

Accordingly, the Coastal Interior Zone receives a slightly higher vegetation score (10) than the Coastal Zone (8).

### **Topography**

Both the Coastal and Coastal Interior Zones exhibit similar topographic characteristics. The CWPP indicates that slopes in both areas “range from 10% to 35%.”<sup>12</sup> These slope conditions can influence fire behavior by increasing the rate of fire spread and contributing to upslope fire movement.

Because topographic conditions are comparable between the two Zones, both are assigned the same score for this factor (8).

### **Weather**

Weather conditions in both Zones are influenced by coastal marine effects as well as periodic offshore wind events. The CWPP notes that the Coastal Zone is “dominated by ocean influence for much of the year, resulting in lower temperatures and increased fuel moistures, which reduce fire hazard,” but also identifies that canyon alignments can produce “periodic hot, dry wind conditions... during late summer and fall months.”<sup>13</sup>

Similarly, the Coastal Interior Zone is “greatly affected by the ocean influence resulting in lower temperatures and increased fuel moistures,” but experiences elevated risk when “late summer and fall Sundowner winds surface.”<sup>14</sup>

While both Zones are subject to these wind-driven fire conditions, the Coastal Zone’s direct exposure to canyon-driven wind alignment and coastal interface results in slightly greater variability in fire weather conditions. Accordingly, the Coastal Zone is assigned a slightly higher weather-related hazard score (10) than the Coastal Interior Zone (8).

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<sup>10</sup> CWPP, 13.

<sup>11</sup> CWPP, 25.

<sup>12</sup> CWPP, 13.

<sup>13</sup> CWPP, 13.

<sup>14</sup> CWPP, 13.

These scores combine for an equal total score of 26 across both Zones for the Combined Hazard Assessment.

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### Roof Type

The CWPP does not identify material differences in roof type between the Coastal and Coastal Interior Zones that would materially affect relative wildfire risk. As such, both Zones are assigned the same score for this factor (2).

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### Proximity of Structures

The arrangement and density of structures influence the potential for fire spread between vegetation and the built environment.

The CWPP indicates that the Coastal Zone has areas of lower building density, with “pockets of moderate to high” density development, while the Coastal Interior Zone exhibits more consistently moderate development patterns.”<sup>15</sup>

While the Coastal Interior Zone may have somewhat greater development intensity overall, the Coastal Zone includes areas of moderate to high density. Both Zones exhibit wildland-urban interface conditions where structures are located adjacent to or intermixed with vegetation. As a result, both Zones are assigned the same scores for this factor (2).

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### Road Systems

Roadway characteristics affect both fire response and evacuation. In the Coastal Zone, the CWPP notes that “roads in the zone are variable in width and the zone includes numerous long, dead-end driveways” which can limit access and complicate evacuation<sup>16</sup>.

In the Coastal Interior Zone, roadway conditions are also variable, including “wider, more heavily traveled roadways...and more steep and winding roadways.”<sup>17</sup> These conditions similarly present constraints for emergency access in certain areas.

Because both Zones exhibit a mix of constrained and functional roadway conditions, they are assigned comparable scores for this factor (2).

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<sup>15</sup> CWPP, 13.

<sup>16</sup> CWPP, 13.

<sup>17</sup> CWPP, 13.

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### Water Supply

The CWPP identifies water supply conditions in both Zones as generally available through the municipal system, but with limitations based on terrain and system configuration. As reflected in Table 11,<sup>18</sup> both the Coastal and Coastal Interior Zones are characterized by relatively similar water supply conditions.

Accordingly, both Zones receive the same score for water supply (1).

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### Fire Response

The CWPP notes that fires in coastal areas of the City “have been relatively small due to quick response and suppression actions taken by the SBF and Santa Barbara County Fire Department.”<sup>19</sup> This applies to both the Coastal and Coastal Interior Zones.

Because response capabilities and historical performance are similar across both Zones, they are assigned the same score for this factor (1).

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### Ignitions

The likelihood of ignition is influenced by human activity near ignition sources. The CWPP describes both Zones as including intermixed residential and vegetation. Given the similar presence of ignition-prone fuels and human activity in both Zones, they are assigned equivalent scores for this factor (2).

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### Summary

While the Coastal and Coastal Interior Zones are identified in the CWPP as distinct geographic areas with differing physical characteristics, the evaluation of wildfire risk factors demonstrates that the overall level of hazard is comparable between the two Zones. As described above, certain factors, such as vegetation and weather, vary between the Zones; however, these differences are offset by similarities in other key factors, including topography, roadway conditions, water supply, fire response, and development patterns. When considered collectively, the resulting total scores for each Zone are equivalent, indicating that neither Zone experiences a meaningfully higher or lower overall level of wildfire risk.

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<sup>18</sup> CWPP, 78.

<sup>19</sup> CWPP, 30.

Under Proposition 218, the purpose of establishing Zones of Benefit is to reflect material differences in the level of special benefit received by properties. In this case, although the Coastal and Coastal Interior Zones are physically distinct, the analysis demonstrates that properties in both areas receive a substantially similar level of special benefit from the Services funded by the proposed Assessment. Because the Services are provided uniformly across both Zones and address comparable wildfire risk conditions, the formation of separate Zones of Benefit would not result in a more accurate or equitable allocation of assessments. Accordingly, a single Zone of Benefit is appropriate, as it reflects the proportional special benefit conferred to properties within the Assessment District and is consistent with the requirements of Article XIII D of the California Constitution.

### Assessment Apportionment

In the process of determining the appropriate method of assessment, the Assessment Engineer evaluated all parcels within the proposed Assessment District. Residential improved property makes up the majority of parcels within the District – but limited vacant, commercial, industrial and other properties also receive special benefits from the proposed Assessment.

Moreover, other parcel characteristics, such as size, also affect the level of special benefit provided. For two properties used for commercial purposes, there clearly is a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that benefit from reduced wildland fire risk. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments in some cases.

The Assessment Engineer determined that the appropriate method of assessment should be based on the type of property, the relative size of the property and the potential use of property by residents and employees. This method is further described below.

### Method of Assessment

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel of one acre or less (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single family home on one parcel.

The relative benefit to properties from fire related Services is:

**Equation 1 – Relative Benefit to Properties**

$$\text{Special Benefit} = \sum(\text{Fire Risk Factors}) * \sum(\text{Structure Value Factors})$$

That is, the benefit conferred to property is the “sum” the risk factors multiplied by the “sum” of the structure values factors.

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**Fire Risk Factors**

Typical fire assessments (non-wildland) are evaluated based upon the fire risk of a certain property type. These evaluations consider factors such as use of structure (e.g. used for cooking), type of structure (centralized heating), etc.

Wildland fires, on the other hand, are initiated largely from external ignitions and are far less affected by structural, mechanical and electrical systems inherent to the building (except roof type). The principle Wildland fire risk factors are:

- Vegetation (fuel)
- Topography
- Weather
- Roof type
- Proximity of Structure
- Road Systems
- Water Supply
- Response
- Ignitions

These factors were fully evaluated in the CWPP and are manifested in the relative zone scores as shown in Figures 7 and 8, above. As noted previously, the Fire Risk Factor for all properties within the Coastal and Coastal Interior Zones is 1.0.

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**Structure Value Factors**

The relative value of different property types was evaluated within the high fire hazard area to determine the Structure Value Factor according to the following formula:

### Equation 2 - Structure Value Factors

$\Sigma$ (Structure Value Factors)	$\approx$	(Structure Weighting Factor * Average Improved Value)	$*$	(Land Weighting Factor * Average Total Value)	$*$	(Unit Density Factor)
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Where:

“Structure Weight Factor” = 10 to “weight” relative importance of structure over land.

“Average Improved Value” is average of value of all improvements (e.g. structures), per property type, as provide by County Assessor records.

Land Weighting Factor = 1

“Average Total Value” is average of value of all land + improvements (e.g. structures), per property type, as provide by County Assessor records. County Assessor land values were not used directly because experience has shown total values to be more comprehensive.

“Unit Density Factor” corresponds values with units (i.e. “per residential unit” or “per acre”) based upon effective density of structure on parcel.

Figure 9 below is a tabulation of the Structure values for each property type as defined by Equation 2, above.

**Figure 9 - Structure Value Factors**

Property Type	Structure Value Factor	Unit
Single Family <sup>1</sup>	1.0000	per each
Multi-Family <sup>2</sup>	0.3215	per res. unit
Commercial/Industrial	0.6175	per acre
Office	0.5454	per acre
Institutional <sup>3</sup>	0.3705	per each
Storage <sup>4</sup>	0.0892	per acre
Agricultural & Parks <sup>5</sup>	0.0803	per acre
RangeLand <sup>6</sup>	0.0155	per acre
Vacant	0.0446	per each

- (1) For homes on an acre or less. For homes on more than one acre, the Structure Value Factor is increased by 0.0809 per acre
- (2) Multi-family properties within the proposed Assessment District are limited in number and produce inaccurate values due to the small sample size. For this reason, these values were calculated by analyzing multi-family properties throughout the City of Santa Barbara.
- (3) Institutional properties within the proposed Assessment District are limited in number and contain no assigned value in County Assessor records. These values were calculated by assigning 0.6 times commercial parcel values.
- (4) Storage properties within the proposed Assessment District are limited in number and contain no assigned value in County Assessor records. These values were calculated by assigning 2 times vacant parcel values.

- (5) Agricultural properties within the proposed Assessment District are limited in number and contain no assigned value in County Assessor records. These values were calculated by assigning 1.8 times vacant parcel values.
- (6) Rangeland properties within the proposed Assessment District are limited in number and contain no assigned value in County Assessor records. These values were calculated by assigning 0.1 times vacant parcel values.

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### **Residential Properties**

All improved residential properties with a single residential dwelling unit on one acre or less are assigned one Single Family Equivalent or 1.0 SFE. Residential properties on parcels that are larger than 1 acre receive additional benefit and are assigned additional SFEs (0.0809) on a “per acre” basis. Detached or attached houses, zero-lot line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the Services in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties was determined as per Equation 1 to be 0.3215 SFEs per residential unit. This rate applies to condominiums as well.

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### **Commercial/Industrial & Office Properties**

Commercial and industrial properties are assigned benefit units per acre, since there is a relationship between parcel size, structure size and relative benefits. The relative benefit for commercial and industrial properties was determined as per Equation 1 to be 0.6175 SFEs per acre. The relative benefit for office properties was determined as per Equation 1 to be 0.5454 SFEs per acre.

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### **Vacant/Undeveloped, Parks, Open Space and Agricultural Properties**

The relative benefit for vacant properties was determined as per Equation 1 to be 0.0446 SFEs per parcel. Rangeland or open space parcels have minimal improvements and few, if any; structures that require defensible space and are assigned benefit “per acre.” The relative benefit for rangeland properties was determined as per Equation 1 to be 0.0155 SFEs per acre. The relative benefit for parks and agricultural properties was determined as per Equation 1 to be 0.0803 SFEs per acre.

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### **Other Properties**

Institutional properties, such as publicly owned properties and those that are used as such (for example, churches) are assessed at 0.3705 per parcel. The relative benefit for storage properties was determined as per Equation 1 to be 0.0892 SFEs per acre.

Article XIII D, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

All public properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

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### **Appeals of Assessments Levied to Property**

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 Fire Chief of the City of Santa Barbara Fire Department or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the Chief or his or her designee will promptly review the appeal and any information provided by the property owner. If the Chief 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 Chief or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Chief or his or her designee shall be referred to the City Council and the decision of the Council shall be final.

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### **Additional Background on Relative Benefit**

In essence, when property owners are deciding how to cast their ballot for a proposed assessment, each property owner must weigh the perceived value of the Services proposed to them and their property with the proposed cost of the assessment to their property. If property owners of a certain type of property are either opposed or in support of the assessment in much greater percentages than owners of other property types, this is an indication that, as a group, these property owners perceive that the proposed assessment has relatively higher or lower “utility” or value to their property relative to owners of other property types. One can also infer from these hypothetical ballot results that the apportionment of benefit (and assessments) was too high or too low for that property type. In other words, property owners, by their balloting, ultimately indicate if they perceive the special benefits to their property to exceed the cost of the assessment, and, as a group, whether the determined level of benefit and proposed assessment (the benefit apportionment made by the Assessment Engineer) is consistent with the level of benefits perceived by the owners of their type of property relative to the owners of other types of property.

### Duration of the Assessment

The duration of the assessment is one year and it may be continued each year by a vote of the City Council. The assessment cannot be increased in future years without approval from property owners in another assessment ballot proceeding, except for an annual adjustment tied to the change in the Los Angeles-Riverside-Orange County Area Consumer Price Index, not to exceed 4% per year.

### Assessment Rates

The proposed rates for property types within the Assessment District are shown below in Figure 10, as informed by the structure value factors detailed above. The FY 2026-27 rate of \$122.95 is applied based on the SFEs assigned to each parcel. This rate can only increase as provided by the Consumer Price Index for the Los Angeles-Riverside-Orange County Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 4%.

**Figure 10 - SFE and Rate Summary**

<b>Property Type</b>	<b>Benefit Factors (SFEs)</b>	<b>Year 1 Rate (Dollar Amount)</b>	<b>Unit</b>
Single Family	1.0000	\$122.95	per each
Multi-Family	0.3215	\$39.53	per unit
Commercial/Industrial	0.6175	\$75.92	per acre
Office	0.5454	\$67.05	per acre
Institutional	0.3705	\$45.55	per each
Storage	0.0892	\$10.97	per acre
Agricultural	0.0803	\$9.87	per acre
RangeLand	0.0155	\$1.91	per acre
Vacant	0.0446	\$5.49	per each

The single-family home rate applies to homes on an acre or less. For homes on more than one acre, the Benefit Factor is increased by 0.0809 per acre.

### Criteria and Policies

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensures equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Council may adopt additional criteria to further clarify certain criteria or policies established in this Report or to establish additional criteria or policies that do not conflict with this Report.

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**Assessment Funds Must Be Expended Within the Coastal and Coastal Interior Zones**

The net available assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Services within the boundaries of the Assessment District, namely, the Coastal and Coastal Interior Zones.

## Assessment

**WHEREAS**, the City Council of the City of Santa Barbara is proceeding with the proposed levy of assessments under California Government Code sections 50078 et seq. (the “Code”) and Article XIII D of the California Constitution (the “Article”);

**WHEREAS**, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Services upon all assessable parcels within the Assessment District;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Code and Article and the order of the Council of said City, hereby make the following assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2026-27 is generally as follows:

### Summary Cost Estimate FY 2026-27

<b>Budget</b>	
Roadside Vegetation Clearance Supporting Main Evacuation Routes	\$102,037
Defensible Space	\$111,663
Vegetation Management	\$63,562
Total for Installation, Maintenance and Servicing	\$277,262
Less: Contribution for General Benefits	(\$24,347)
Incidental Costs:	
District Administration and Levy Management	\$6,100
Allowance for County Collection	\$2,500
Subtotal – Incidentals	\$8,600
Total Wildland Fire Suppression Assessment Budget	\$261,515

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

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

The assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the Los Angeles-Riverside-Orange County Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 4%.

In the event that the actual assessment rate for any given year is not increased by an amount equal to the maximum of 4% or the yearly CPI change plus any CPI change in previous years that was in excess of 4%, the maximum authorized assessment shall increase by this amount. In such event, the maximum authorized assessment shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years. The CPI change above 4% can be used in a future year when the CPI adjustment is below 4%.

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 City of Santa Barbara 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 Santa Barbara 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 Assessment District.

Dated: March 26, 2026



Engineer of Work

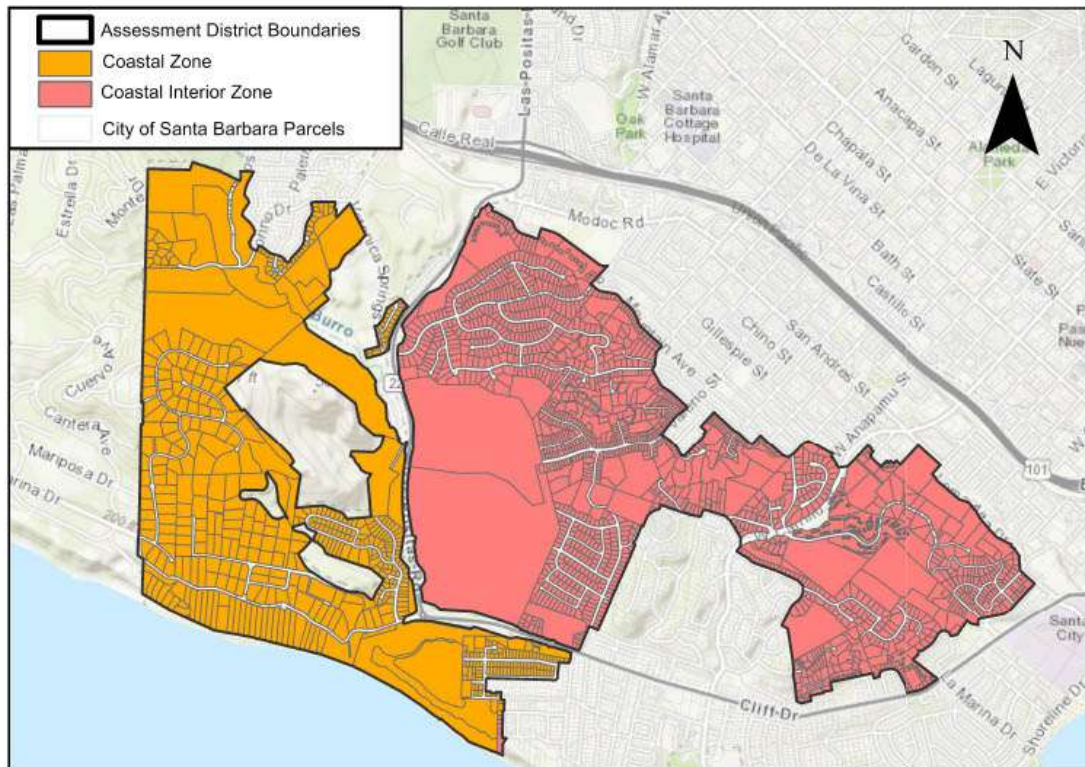
A handwritten signature in blue ink that reads "John W. Bliss". The signature is written over a horizontal line.

By John W. Bliss, License No. C052091

## Assessment Diagram

The Assessment District includes all properties within the boundaries of the Coastal Wildland Fire Suppression District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Santa Barbara, for fiscal year 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.

Figure 11 - Coastal WFSAD Assessment Diagram



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SANTA BARBARA, COUNTY OF SANTA BARBARA, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026.

CITY CLERK \_\_\_\_\_

RECORDED IN THE OFFICE OF THE CITY CLERK OF CITY OF SANTA BARBARA, COUNTY OF SANTA BARBARA, CALIFORNIA THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026.

CITY CLERK \_\_\_\_\_

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

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

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE CITY COUNCIL OF THE CITY OF SANTA BARBARA, COUNTY OF SANTA BARBARA ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026 FOR THE FISCAL YEAR 2026-27 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SANTA BARBARA ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

CITY CLERK \_\_\_\_\_

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026 AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN THE OFFICE OF THE COUNTY TAX COLLECTOR OF THE COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA, AT THE REQUEST OF THE CITY COUNCIL OF THE CITY OF SANTA BARBARA.

COUNTY TAX COLLECTOR, COUNTY OF SANTA BARBARA

**City of Santa Barbara  
Coastal Wildland Fire Suppression  
Assessment Diagram**

## Appendices

### Appendix A – Assessment Roll, FY 2026-27

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

## Appendix B – California Government Code Section 50078 et seq.

50078. Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article. The assessment may be made for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus or for the purpose of paying the salaries and benefits of firefighting personnel, or both, whether or not fire suppression services are actually used by or upon a parcel, improvement, or property.

50078.1. As used in this article:

(a) "Legislative body" means the board of directors, trustees, governors, or any other governing body of a local agency specified in subdivision (b).

(b) "Local agency" means any city, county, or city and county, whether general law or chartered, or special district, including a county service area created pursuant to the County Service Area Law, Chapter 2.2 (commencing with Section 25210.1) of Part 2 of Division 2 of Title 3.

(c) "Fire suppression" includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard.

50078.2. (a) The ordinance or resolution shall establish uniform schedules and rates based upon the type of use of property and the risk classification of the structures or other improvements on, or the use of, the property. The risk classification may include, but need not be limited to, the amount of water required for fire suppression on that property, the structure size, type of construction, structure use, and other factors relating to potential fire and panic hazards and the costs of providing the fire suppression by the district to that property. The assessment shall be related to the benefits to the property assessed.

(b) The benefit assessment levies on land devoted primarily to agricultural, timber, or livestock uses, and being used for the commercial production of agricultural, timber, or livestock products, shall be related to the relative risk to the land and its products. The amount of the assessment shall recognize normal husbandry practices that serve to mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided. A benefit assessment shall not be levied for wildland or watershed fire suppression on land located in a state responsibility area as defined in Section 4102 of the Public Resources Code. This subdivision is not applicable to any benefit assessment levied prior to January 1, 1984, on land devoted primarily to agricultural, timber, or livestock uses.

50078.3. Any ordinance or resolution adopted by a local agency pursuant to this article establishing uniform schedules and rates for assessments for fire suppression services which substantially conforms with the model ordinance which the State Fire Marshal is authorized to adopt pursuant to Section 13111 of the Health and Safety Code shall be presumed to be in compliance with the requirements of Section 50078.2.

50078.4. The legislative body of the local agency shall cause to be prepared and filed with the clerk of the local agency a written report which shall contain all of the following:

- (a) A description of each lot or parcel of property proposed to be subject to the assessment.
- (b) The amount of the assessment for each lot or parcel for the initial fiscal year.
- (c) The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year.
- (d) The duration of the assessment.
- (e) The basis of the assessment.
- (f) The schedule of the assessment.
- (g) A description specifying the requirements for protest and hearing procedures for the proposed assessment pursuant to Section 50078.6.

50078.5. (a) The legislative body may establish zones or areas of benefit within the local agency and may restrict the imposition of assessments to areas lying within one or more of the zones or areas of benefit established within the local agency.

(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit. The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used.

50078.6. The clerk of the local agency shall cause the notice, protest, and hearing procedures to comply with Section 53753. The mailed notice shall also contain the name and telephone number of the person designated by the legislative body to answer inquiries regarding the protest proceedings.

50078.13. The local agency shall pay the county for costs, if any, incurred by the county in conducting the election. An election called by a legislative body pursuant to this article is subject to all provisions of the Elections Code applicable to elections called by the local agency. The local agency may recover the costs of the election and any other costs of preparing and levying the assessment from the proceeds of the assessment.

50078.16. The legislative body may provide for the collection of the assessment in the same manner, and subject to the same penalties as other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the assessments are collected by the county, the county may deduct its reasonable costs incurred for that service before remittal of the balance to the local agency's treasury.

50078.17. Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure applies to any judicial action or proceeding to validate, attack, review, set aside, void, or annul an ordinance or resolution levying an assessment or modifying or amending an existing ordinance or resolution. If an ordinance or resolution provides for an automatic adjustment in an assessment, and the automatic adjustment results in an increase in the amount of an assessment, any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the increase. Any appeal from a final judgment in the action or proceeding brought pursuant to this section shall be filed within 30 days after entry of the judgment.

50078.19. This article does not limit or prohibit the levy or collection of any other fee, charge, assessment, or tax for fire suppression services authorized by any other provisions of law.

50078.20. Any fire protection district may specifically allocate a portion of the revenue generated pursuant to this article to pay the interest and that portion of the principal as will become due on an annual basis on indebtedness incurred pursuant to Section 8589.13 of this code and Section 13906 of the Health and Safety Code.

## Appendix C – Article XIII D of the California Constitution

Proposition 218 was approved by voters as a Constitutional Amendment on November 6, 1996. It became Article XIII C and Article XIII D of the California State Constitution and has imposed additional requirements for assessment districts. Following is a summary of the Article.

SEC.1. Application. Notwithstanding any other provision of law, the provisions of this article shall apply to all assessments, fees and charges, whether imposed pursuant to state statute or local government charter authority. Nothing in this article or Article XIII C shall be construed to:

- (a) Provide any new authority to any agency to impose a tax, assessment, fee, or charge.
- (b) Affect existing laws relating to the imposition of fees or charges as a condition of property development.
- (c) Affect existing laws relating to the imposition of timber yield taxes.

SEC. 2. Definitions. As used in this article:

- (a) "Agency" means any local government as defined in subdivision (b) of Section 1 of Article XIII C.
- (b) "Assessment" means any levy or charge upon real property by an agency for a special benefit conferred upon the real property. "Assessment" includes, but is not limited to, "special assessment," "benefit assessment," "maintenance assessment" and "special assessment tax."
- (c) "Capital cost" means the cost of acquisition, installation, construction, reconstruction, or replacement of a permanent public improvement by an agency.
- (d) "District" means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.
- (e) "Fee" or "charge" means any levy other than an ad valorem tax, a special tax, or an assessment, imposed by an agency upon a parcel or upon a person as an incident of property ownership, including a user fee or charge for a property related service.
- (f) "Maintenance and operation expenses" means the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care, and supervision necessary to properly operate and maintain a permanent public improvement.
- (g) "Property ownership" shall be deemed to include tenancies of real property where tenants are directly liable to pay the assessment, fee, or charge in question.
- (h) "Property-related service" means a public service having a direct relationship to property ownership.

(i) "Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

#### SEC. 3. Property Taxes, Assessments, Fees and Charges Limited.

(a) No tax, assessment, fee, or charge shall be assessed by any agency upon any parcel of property or upon any person as an incident of property ownership except: (1) The ad valorem property tax imposed pursuant to Article XIII and Article XIII A. (2) Any special tax receiving a two-thirds vote pursuant to Section 4 of Article XIII A. (3) Assessments as provided by this article. (4) Fees or charges for property related services as provided by this article.

(b) For purposes of this article, fees for the provision of electrical or gas service shall not be deemed charges or fees imposed as an incident of property ownership.

#### SEC. 4. Procedures and Requirements for All Assessments.

(a) An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

(b) All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California.

(c) The amount of the proposed assessment for each identified parcel shall be calculated and the record owner of each parcel shall be given written notice by mail of the proposed assessment, the total amount thereof chargeable to the entire district, the amount chargeable to the owner's particular parcel, the duration of the payments, the reason for the assessment and the basis upon which the amount of the proposed assessment was calculated, together with the date, time, and location of a public hearing on the proposed assessment. Each notice shall also include, in a conspicuous place thereon, a summary of the procedures applicable to the completion, return, and tabulation of the ballots required pursuant to subdivision (d), including a disclosure statement that the existence of a majority protest, as defined in subdivision (e), will result in the assessment not being imposed.

(d) Each notice mailed to owners of identified parcels within the district pursuant to subdivision

(c) shall contain a ballot which includes the agency's address for receipt of the ballot once completed by any owner receiving the notice whereby the owner may indicate his or her name, reasonable identification of the parcel, and his or her support or opposition to the proposed assessment.

(e) The agency shall conduct a public hearing upon the proposed assessment not less than 45 days after mailing the notice of the proposed assessment to record owners of each identified parcel. At the public hearing, the agency shall consider all protests against the proposed assessment and tabulate the ballots. The agency shall not impose an assessment if there is a majority protest. A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.

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

(g) Because only special benefits are assessable, electors residing within the district who do not own property within the district shall not be deemed under this Constitution to have been deprived of the right to vote for any assessment. If a court determines that the Constitution of the United States or other federal law requires otherwise, the assessment shall not be imposed unless approved by a two-thirds vote of the electorate in the district in addition to being approved by the property owners as required by subdivision (e).

#### SEC. 5. Effective Date.

Pursuant to subdivision (a) of Section 10 of Article II, the provisions of this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4.

(b) Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed. Subsequent increases in such assessments shall be subject to the procedures and approval process set forth in Section 4.

(c) Any assessment the proceeds of which are exclusively used to repay bonded indebtedness of which the failure to pay would violate the Contract Impairment Clause of the Constitution of the United States.

(d) Any assessment which previously received majority voter approval from the voters voting in an election on the issue of the assessment. Subsequent increases in those assessments shall be subject to the procedures and approval process set forth in Section 4.