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Date: June 8, 2023  
To: Board of Directors  
From: David Aranda, Interim General Manager  
Subject: Public Hearing for the Annual Kensington Park Assessment District Levy for Fiscal Year 2024 (July 1, 2023 – June 30, 2024)

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**Recommendation**

Conduct a public hearing the Kensington Park Assessment District Levy for Fiscal Year 2024 (July 1, 2023 – June 30, 2024).

**Background**

As required by the Government Code, the assessment for the Kensington Park Levy requires an engineering report each year, resolutions stating the intention of placing the levy on the property tax rolls and advertising a notice about the levy followed by a public hearing.

A Notice of Public Hearing was placed in the West County Times on May 17 and 24, 2023. This is the official public hearing. The approval of the Kensington Park Assessment District Levy will appear later tonight on a separate agenda.

The Public Hearing will be followed as outlined below:

- A. Declare the Hearing Open
- B. Acknowledge any written comments
- C. Entertain any verbal comments from the public
- D. Declare the hearing closed
- E. Board Discussion

**Exhibit(s)**

- NBS FY 2023/24 Engineer’s Report for Kensington Park Assessment District
- Notice of Public Hearing – File No. Resolution 2023-08, West County Times, Legal #0006752769

# **KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

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*Fiscal Year 2023/24 Engineer's Report For:*

**Kensington Park Assessment District**

**April 2023**

Prepared by:



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## 2. OVERVIEW

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### 2.1 Introduction

On December 6, 1994, KPPCSD formed the District for the purpose of providing improvements which benefit parcels in the District. Since that time, the KPPCSD has been levying and collecting special assessments to pay for maintaining and servicing those improvements.

This annual Engineer's Report (the "Report") describes the District and the proposed charge per Equivalent Dwelling Unit (EDU) for Fiscal Year 2023/24 based on the historical and estimated costs to maintain the improvements and to provide the services that benefit parcels within the District. Maintenance and operation of the facilities provides a healthy alternative for youth and adult activities while protecting the capital investments that have been made within the District.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number by the Contra Costa County Assessor's Office. The Contra Costa County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of public comments at a noticed public hearing, the Board of Directors of the KPPCSD may confirm the diagram and may order the levy and collection of assessments for Fiscal Year 2023/24. If approved, the assessment information shall be submitted to the Contra Costa County Auditor/Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2023/24.

### 2.2 Effect of Proposition 218

On November 5, 1996, California voters approved Proposition 218 by a margin of 56.5% to 43.5%. The provisions of the Proposition, now California Constitutional Articles XIII C and XIII D, adds substantive and procedural requirements to assessments, which affect the KPPCSD maintenance assessments.

The assessment rate and the annual rate escalation factor of the annual San Francisco Bay Area CPI were approved by property owners through the assessment balloting procedures set forth in Section 4 of Proposition 218 following a public hearing on May 28, 1997. The San Francisco Bay Area CPI increase for the period ending February 2023 was 5.3024%.

### 2.3 Description of District and Services

The KPPCSD operates, services, and maintains the following improvements within the District: landscaping and grass, water and electric services, equipment and supplies, repair or replacement of existing improvements, and addition of future improvements (if determined to be necessary).

The District consists of a residential area, generally located north of the Contra Costa County line, east of Santa Fe Avenue, west of Kensington Road, and south of Gelston Place.

# 1. EXECUTIVE SUMMARY

The Board of Directors of the Kensington Police Protection and Community Services District ("KPPCSD"), within the State of California, has directed NBS, to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained and an estimate of the costs of the maintenance and operations and servicing of the improvements for the Kensington Park Assessment District (the "District") for Fiscal Year 2023/24 pursuant to the provisions of the *Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the "Act").

The report includes a diagram of the District, showing the area and properties proposed to be assessed, an assessment of the estimated costs of the maintenance, operations and servicing the improvements, and the net amount levied upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

The assessment rate and the annual rate escalation factor of the annual San Francisco Bay Area CPI were approved by property owners through the assessment balloting procedures set forth in Section 4 of Article XIII D of the California Constitution following a public hearing on May 28, 1997.

The assessment summarized below covers a portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received.

## SUMMARY OF ASSESSMENT

DESCRIPTION	AMOUNT
Balance to Levy <sup>(1)</sup>	\$46,719.03
Total Equivalent Dwelling Units	2,261.288
Total Assessment Per Equivalent Dwelling Unit <sup>(1)</sup>	\$20.66
Total Parcels to be Assessed	2,188

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

### 3. ESTIMATE OF COSTS

#### 3.1 Description of Budget Items

Operations & Maintenance - Includes the following:

- Tree Pruning/Removal – Includes the costs for trimming trees and removal of debris.
- Utilities – Includes the costs for water to irrigate the landscaping and the costs for electricity for street lighting.
- Miscellaneous Services/Equipment – Includes the costs for maintaining and replenishing equipment and supplies.
- Miscellaneous Repairs – Includes costs for any infrastructure repair on property within the District, including repairs to buildings.

Incidental Expenses - Includes the following:

- Administrative Services – Includes services necessary for District maintenance, including preparation of the Annual Engineer’s Report and expenses for the services of KPPCSD personnel.
- Levy Fees – Includes the County of Contra Costa parcel charges to collect the assessments on the County Tax Roll.

#### 3.2 Kensington Park Budget

The proposed budget for Fiscal Year 2023/24 is as follows:

ACCOUNT DESCRIPTION	FISCAL YEAR 2023/24 PROPOSED BUDGET
Maintenance Contract <sup>(1)</sup>	\$105,000.00
Utilities	20,000.00
Drain Clearing	500.00
Capital Improvement Repairs	35,000.00
Misc. Maintenance Services and Supplies	5,000.00
<b>Operations &amp; Maintenance Total:</b>	<b>\$165,500.00</b>
Administrative Services	\$6,000.00
Levy Fees	1,912.88
Incidental Expenses	500.00
<b>Expenses Total:</b>	<b>\$8,412.88</b>
<b>Total Costs</b>	<b>\$173,912.88</b>

(1) Includes Maintenance contracts, park restroom custodian, and maintenance repairs.

## 4. METHOD OF APPORTIONMENT

### 4.1 Method of Apportionment

Pursuant to the Act, the costs of the District may be apportioned by any formula or method which fairly distributes the net amount to be assessed among all assessable parcels in proportion to the estimated special benefit to be received by each such parcel from the maintenance, servicing, and operation of the improvements. The formula used for the District reflects the composition of the parcels and the improvements and services provided to fairly apportion the costs based on the estimated benefits to each parcel.

The benefit was determined to be equal for all Equivalent Dwelling Units (EDU) within the District.

Kensington Park Assessment District

The method used to calculate the assessments within the District is as follows:

$$\text{Total Balance to Levy} / \text{Total EDU} = \text{Levy per EDU}$$

To determine the EDU for assessable parcels, the Benefit Unit Factor (B.U.F.) is multiplied by the number of developed residential units on the parcel. Undeveloped and non-residential parcels are not assessed. The CPI Rate Escalation Factor is applied to the Levy per EDU each year.

The operations and maintenance activities for the District are of special benefit to those parcels in the District. The benefit derived by the community at large is negligible and is considered a general benefit.

### 4.2 Land Use Benefit Factors

PROPERTY TYPE/ LAND USE CODE	B.U.F. PER UNIT
Single-Family Residential Parcels	1.000
Multi-Family Residential Parcels	0.768
Vacant Residential Parcels	0.000
Non-Assessable Parcels	0.000

### 4.3 Balance To Levy

*Total District Costs* – Includes Operations and Maintenance costs, in addition to any Incidental Expenses determined in Section 3 of this Report.

*Other Funding Sources* – This is the amount of surplus or deficit funds resulting from the collection of the previous year's assessments. This can also include funds designated for use by the District that are not from District assessments. These funds are added to or subtracted from the District account and assessments are adjusted accordingly.

*Balance to Levy* – This is the total amount to be levied and collected through assessments for the current fiscal year. The Balance to Levy represents the sum of the Operations and Maintenance, Incidental

Expenses, Beginning Balance, (deficit or surplus from last year) and Other Funding Sources less installment rounding.

DESCRIPTION	AMOUNT
Total District Costs	\$173,912.88
Beginning Balance	0.00
Other Funding Sources <sup>(1)</sup>	(127,193.85)
<b>Total Balance To Levy <sup>(2)</sup></b>	<b>\$46,719.03</b>

(1) Revenue from the KPPCSD General Fund.

(2) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

#### 4.4 Total Assessment Per EDU

The following table summarizes the total assessment and number of EDUs.

DESCRIPTION	AMOUNT
Balance to Levy <sup>(1)</sup>	\$46,719.03
Total District EDU	2,261.288
<b>Total Assessment Per EDU <sup>(1)</sup></b>	<b>\$20.66</b>

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

#### 4.5 Historical Maximum Assessment Per EDU

The following table lists the prior five years of historical assessment rates per EDU.

FISCAL YEAR	ASSESSMENT RATE <sup>(1)</sup>
2019/2020	\$17.85
2020/2021	18.37
2021/2022	18.65
2022/2023	19.62
2023/2024	20.66

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.



## 4.6 Sample Calculations

The following table describes the calculation of a parcel's charge based on the property type.

PROPERTY LAND USE	B.U.F. X UNITS = EDU	PARCEL EDU X LEVY PER EDU = PARCEL CHARGE	PARCEL CHARGE <sup>(1)</sup>
Single-Family Residential	1.000 X 1 Unit	1.000 X \$20.66975	\$20.66
Multi-Family Residential (with 2 units)	0.768 X 2 Units	1.536 X 20.66975	31.74
Vacant Residential	0.000 X 0 Units	0.000 X 20.66975	0.00

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

## 5. ASSESSMENT DIAGRAM

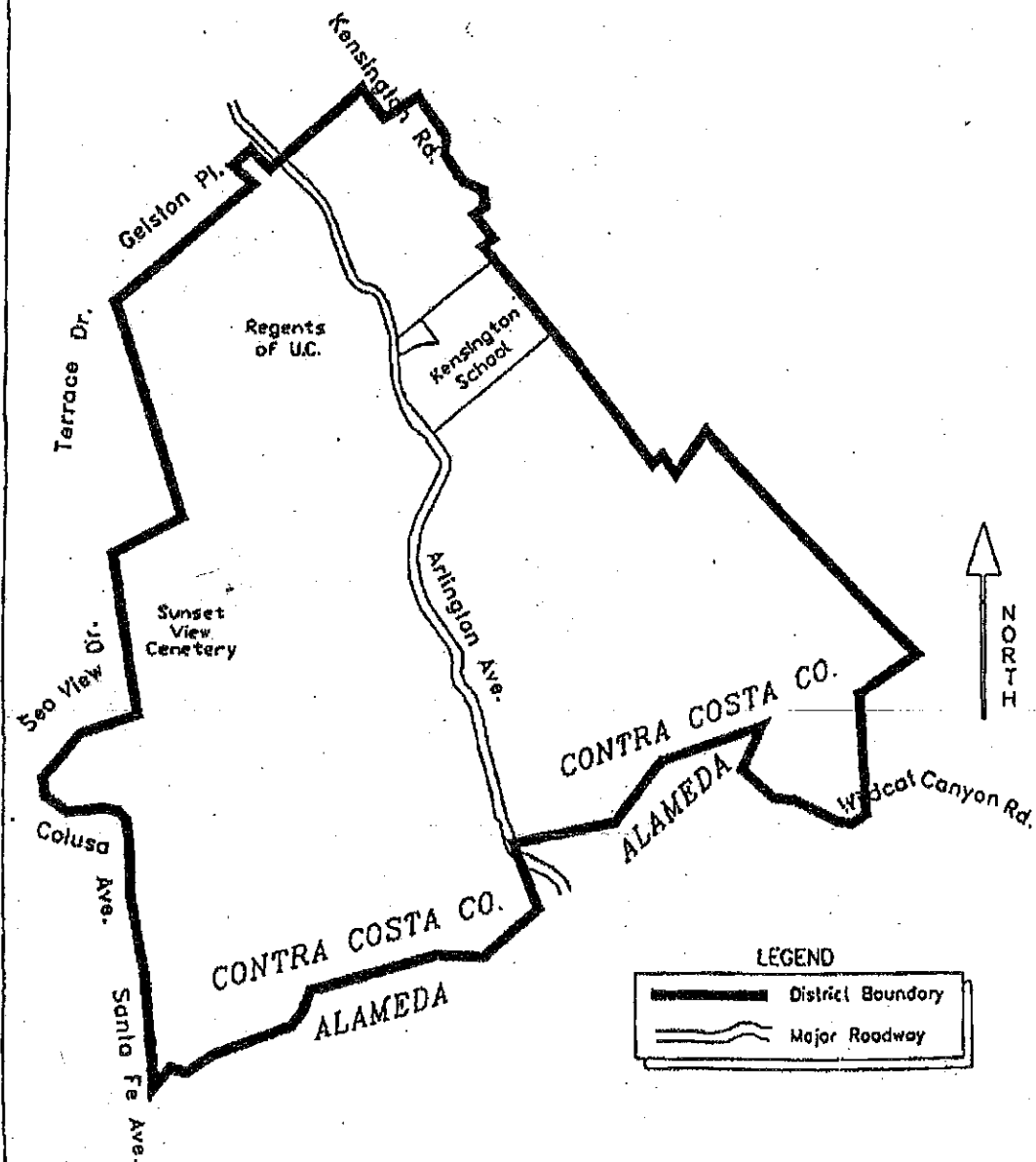
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The following page shows a copy of the Assessment Diagram for the District. The lines and dimensions shown on the maps of the Contra Costa County Assessor for the current year are incorporated by reference herein and made part of this Report.

**ASSESSMENT DIAGRAM**  
**Kensington Park Assessment District**  
**Kensington Police Protection and Community Services District**  
**Contra Costa County, California**

Filed in the office of the District Secretary of the Kensington Police Protection and Community Services District this \_\_\_\_\_ day of \_\_\_\_\_

Diana Jones, District Secretary of the Kensington Police Protection and Community Services District  
 County of Contra Costa, State of California



## 6. ASSESSMENT ROLL

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Assessor's parcel identification, for each lot or parcel within the District, shall be based on the Contra Costa County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2023/24, along with the assessment amounts, is on file in the office of the District Clerk and incorporated herein by reference. Based on the Contra Costa County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

**Kensington Police Protection and Community Services District**  
**Kensington Park Landscape Maintenance District**  
**Final Billing Detail Report for Fiscal Year 2023/24**

APN	EDU	Levy	Other	Total
573-093-014	1	20.66	0.00	20.66
573-093-015	1	20.66	0.00	20.66
573-093-016	1	20.66	0.00	20.66
573-093-017	1	20.66	0.00	20.66
<b>2,188 Accounts</b>	<b>2261.288</b>	<b>\$46,719.03</b>	<b>(\$0.29)</b>	<b>\$46,718.74</b>
<b>2,188 Total Accbunts</b>	<b>2261.288</b>	<b>\$46,719.03</b>	<b>(\$0.29)</b>	<b>\$46,718.74</b>

# West County Times

1160 Brickyard Cove  
Suite 200, Rm 15  
Richmond, CA 94801  
(510) 262-2740

2010129

KENSINGTON POLICE DEPT.  
217 ARLINGTON AVE  
KENSINGTON, CA 94707-1401

## PROOF OF PUBLICATION FILE NO. Resolution 2023-08

### West County Times

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter.

I am the Principal Legal Clerk of the West County Times, a newspaper of general circulation, printed and published in the City of Walnut Creek, County of Contra Costa, 94598

And which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Contra Costa, State of California, under the date of August 29, 1978. Case Number 188884.

The notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

**05/17/2023, 05/24/2023**

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.  
On this 24th day of May, 2023.



Signature

Legal No.

**0006752769**

NOTICE IS HEREBY GIVEN that the Board of Directors of the Kensington Police Protection and Community Services District (District) has fixed **Thursday, June 8, 2023 at 6:00 p.m.** as the time for a public hearing by the Board of Directors on the annual report of the Kensington Park Assessment District Levy for Fiscal Year 2023-24.

On May 11, 2023, the Board of Directors adopted a package of resolutions required to collect assessments for the upcoming fiscal year. These documents are available on the KPPCSD website and are available upon request at the District offices at 10940 San Pablo Ave., El Cerrito, CA 94530; telephone (510) 526- 4141.

#### RESOLUTION NO. 2023-08

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT, DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR THE KENSINGTON PARK ASSESSMENT DISTRICT FOR FISCAL YEAR 2023/24

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

**WHEREAS**, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

**WHEREAS**, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Engineer's Report.

#### NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

**1. Intention:** The Board of Directors hereby declares its intention to levy and collect assessments within the Assessment District to pay the costs of the Improvements for the fiscal year commencing July 1, 2023 and ending June 30, 2024. The Board of Directors finds that the public's best interest requires such action.

**2. Improvements:** The improvements within the District include, but are not limited to: the operating, maintaining and servicing of all public landscaping improvements, consisting of landscaping and grass. Operating, maintaining and servicing include, but are not limited to: personnel, materials, electrical energy and water. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.

**3. Assessment District Boundaries:** The boundaries of the Assessment District are as shown by the assessment diagram filed in the offices of the District Clerk of the Board which map is made a part hereof by reference.

**4. Engineer's Report:** Reference is made to the Engineer's Report prepared by NBS, on file with the District Clerk of the Board for a full and detailed description of the improvements, the boundaries of the Assessment District and the zones therein, and the proposed assessments upon assessable lots and parcels of land within the Assessment District.

**5. Notice of Public Hearing:** The Board of Directors hereby declares its intention to conduct a Public Hearing concerning the levy of assessments in accordance with Section 22629 of the Act. All objections to the assessment, if any, will be considered by the Board of Directors. The Public Hearing will be held on **Thursday, June 8, 2023 at 6:00 p.m.** or as soon thereafter as is feasible in the meeting place of the Board of Directors located at 59 Arlington Avenue, Kensington, CA. The Board of Directors further orders the District Clerk of the Board to publish notice of this resolution in accordance with Section 22626 of the Act.

**6. Increase of Assessment:** The maximum assessment is not proposed to increase from the previous year above that previously approved by the property owners (as "increased assessment" is defined in Section 54954.6 of the Government Code).

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District upon motion by Director Duggan, seconded by Director Gough, on Thursday, the 11th day of May, 2023, by the following vote to wit:

AYES: Directors Duggan, Gough, Hacaj, Spath, and Aquino-Fike.  
NOES: None.  
ABSENT: None.  
ABSTAINED: None.

Alexandra Aquino-Fike  
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 11th day of May, 2023.

Lynelle M. Lewis  
District Clerk of the Board

David Aranda  
Interim General Manager

**WCT 6752769 May 17, 24, 2023**