



Benefit Assessment Program

Annual Engineer's Report

Fiscal Year 2008-2009

Alameda County Public Works Agency

399 Elmhurst Street

Hayward, CA 94544

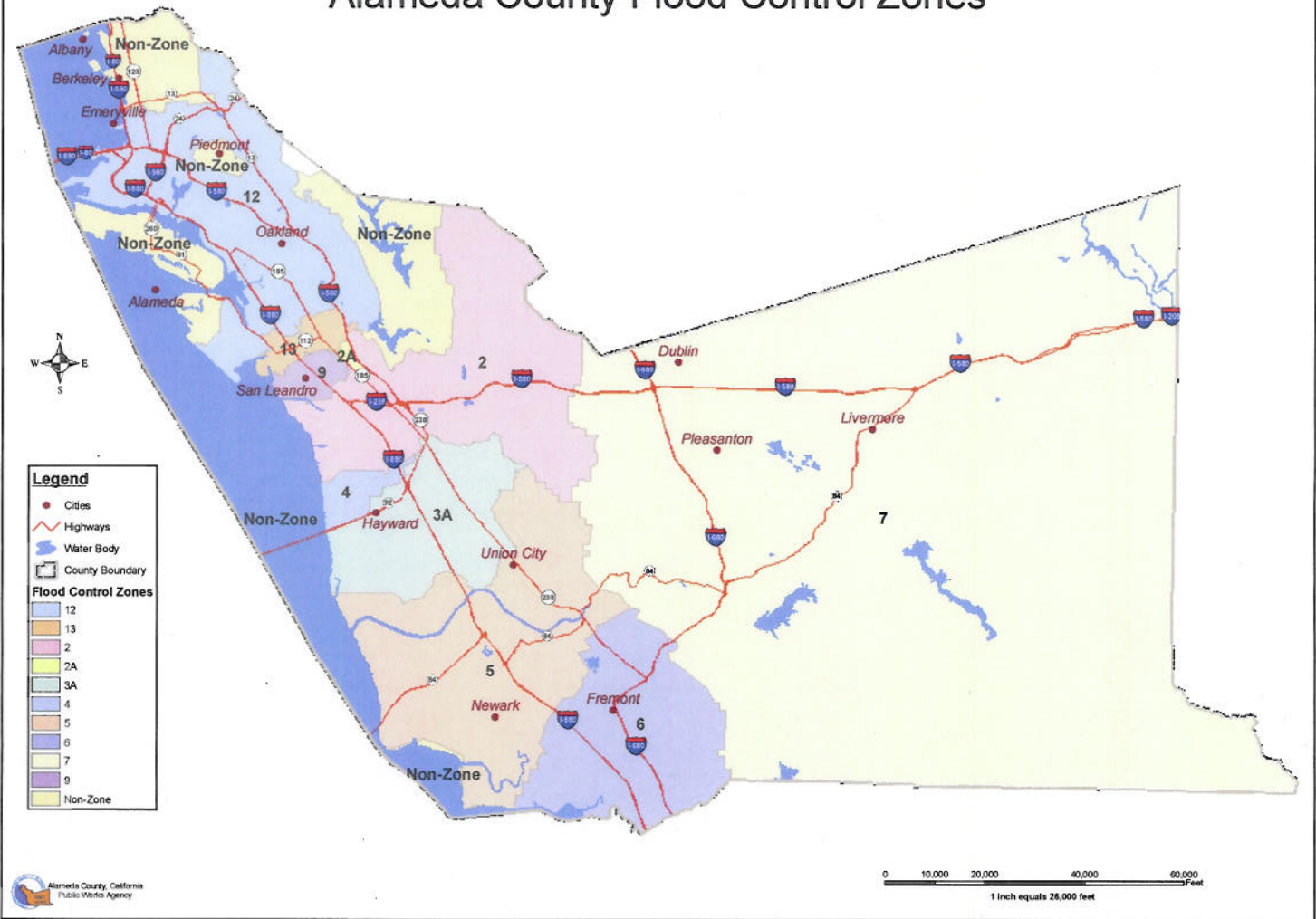
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May 13, 2008

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Alameda County Flood Control Zones



III. BACKGROUND

Historically, the Alameda County Flood Control and Water Conservation District (District) levied a District-wide tax and zone assessments on an ad valorem basis under the District Act, Section 12. After the passage of Proposition 13, follow-up legislation (SB 154) defined special ad valorem assessments as taxes. This meant that District special assessments were subject to Proposition 13 limitations.

The State Legislature recognized the vital public safety service furnished by flood control districts and passed AB 549 (Frazee), the Benefit Assessment Act of 1982. The Act authorized flood control districts to levy benefit assessments to help finance their operations. It required that assessments be proportionate to the runoff from each parcel of property and that the levy of such assessments be approved by a vote of the people being assessed.

The Benefit Assessment Program for Zones 2, 2A, 3A, 4, 5, 6, 12 and 13 was adopted by the Alameda County Board of Supervisors on September 18, 1979, following two public hearings.

The Program was continued by voter approval (Average 73.4%) in June 1980. In 1982, AB 630 (Frazee) repealed AB 549 and authorized the District to continue to levy benefit assessments based on the proportionate amount of storm water runoff from each parcel of property.

In FY 1984/85, Zone 9 began its benefit assessment program by voter approval at 72.5%.

IV. BENEFIT ASSESSMENTS

Law requires that assessments be based on estimated benefit, which may be based on the proportionate amount of storm water runoff from each parcel of property. The amount of runoff relates directly to each parcel's size and use. Larger parcels would generate greater runoff, as would more highly developed parcels with a greater amount of impervious surfaces.

The Board established five categories of land use for properties in the District (see Page 6, Table 2).

Benefit Assessments are levied and collected at the same time as the County property taxes.

V. APPROVED ASSESSMENTS

The assessment rates listed in the Benefit Assessment Table below are necessary for the District to continue to operate and maintain the existing flood control system.

**TABLE 1 – BENEFIT ASSESSMENT ANNUAL RATES
 2008-09 FISCAL YEAR**

Zone	Land Use Categories											
	Group A		Group B		Group B-Condos		Group C		Group D		Group E	
	\$/Acre	Min. Assmt. \$	\$/Acre	Min. Assmt. \$	Charge Factor \$	Rate \$	\$/Acre	Min. Assmt. \$	\$/Acre	Min. Assmt. \$	\$/Acre	Min. Assmt. \$
2	212.80	53.20	159.60	39.90	0.60	266	*	26.60	1.33	13.30	0.80	13.30
3A	212.80	53.20	159.60	39.90	0.60	266	*	26.60	1.33	13.30	0.80	13.30
4	164.80	41.20	123.60	30.90	0.60	206	*	20.60	1.03	10.30	0.62	10.30
5	212.80	53.20	159.60	39.90	0.60	266	*	26.60	1.33	13.30	0.80	13.30
6	256.00	64.00	192.00	48.00	0.60	320	*	32.00	1.60	16.00	0.96	16.00
9	142.40	35.60	106.80	26.70	0.60	178	*	17.80	0.89	8.90	0.53	8.90
12	128.00	32.00	96.00	24.00	0.60	160	*	16.00	0.80	8.00	0.48	8.00

* For areas over 0.25 acres, use the minimum annual rate for first 0.25 acre and the undeveloped land annual rate (Group D) for the remainder.

TABLE 2 – LAND USE CATEGORIES

Group A	-	Commercial and Industrial
Group B	-	Institutions, Apartments/Condos (5 or more units); (churches, schools, hospitals; apartment and other multiple living, such as condos, mobile home parks, in excess of 4 units)
Group C	-	Single Family; Small Multiple Residential/Townhomes (2-4 Units)
Group D	-	Undeveloped land-Vacant Land used for (agriculture, open space, farming, vineyards, crops, parks, etc.
Group E	-	Vacant Land which is undisturbed (not tilled, planted or irrigated). This land may be used for grazing.

VI. HISTORICAL ASSESSMENTS

The proposed assessments listed below are minimum annual rates for Single Family Residence (SFR) properties. There has not been an increase in benefit assessment rates since Fiscal Year 1993/1994.

<u>Zone</u>	<u>1992-1993</u>	<u>1993-1994</u>	<u>2008-2009</u>
2	\$ 26.60	\$ 26.60	\$ 26.60
2A	- 0 -	- 0 -	- 0 -
3A	26.60	26.60	26.60
4	20.60	20.60	20.60
5	26.60	26.60	26.60
6	26.60	32.00	32.00
9	17.80	17.80	17.80
12	16.00	16.00	16.00
13	- 0 -	- 0 -	- 0 -

VII. SAMPLE ASSESSMENT CALCULATIONS

Assessments are based on three factors: 1) land use (assigned by Assessor); 2) land area (size of parcel expressed in acres); and 3) property location (flood zone).

Parcels with Land Area of 100' X 100'

$$100' \times 100' = 10,000 \text{ s.f.} \qquad 10,000/43,560 = 0.23 \text{ acre}$$

$$(1 \text{ ac.} = 43,560 \text{ s.f.})$$

Minimum Assessments – Parcels with an area less than 0.25 acre

Benefiting properties with 4 or less units per parcel and an area of 0.25 acres or less are charged a minimum assessment per land use category. The following parcel areas are each charged the *minimum assessments (see Page 5, Table 1)* for their land use category and location.

Examples:

Use Table 1 – Benefit Assessment Rates to determine assessment rate

Location	Land Use Category/Group		Parcel Area	Minimum Assessment
Zone 5	C	Single Family Residence	0.23 ac.	\$ 26.60
Zone 12	C	Single Family Residence	0.14 ac.	\$ 16.00
Zone 2	A	Commercial Property	0.23 ac.	\$ 53.20

Parcels with an Area greater than 0.25 ac.

Location	Land Use Category/Group		Parcel Area		Rate Ac.	Assessment
Zone 2	A	Commercial Property	3.0 ac.	x	212.80	= \$638.40
Zone 2	D	Vacant Land - Vineyard	3.0 ac.	x	1.33	= (\$ 3.99*) 13.30
Zone 5	C	Single Family Residence	1.26 ac.	x	See Below	= \$ 27.94

*Less than min. assessment; therefore, assessed \$13.30 (min. rate)

$$1.26 \text{ acres} = 0.25 \text{ acre (minimum assessment)} = \$ 26.60$$

$$1.01 \text{ acre at } \$1.33 \text{ per acre} = +1.34$$

$$(1.01 \text{ acre at the vacant land rate})$$

Assessment: \$ 27.94

Condominiums (5 or more units):

For parcels with condominium improvements (5 or more units), use Group B – Condos charge factor and rate.

Ex: 17 condos in Oakland (Zone 12); lot size = 0.12 acre; 0.12 ac. ÷ 17 condos = 0.0071 acre per condo.

Assessment = 0.007 ac./condo x \$0.60 (charge factor) x \$160 (rate) = \$0.6776 or 68¢ per condo.

VIII. ENGINEER'S STATEMENT

WHEREAS, by Resolution, on May 13, 2008, the Board of Supervisors of the Alameda County Flood Control and Water Conservation District (Board), State of California, in compliance with the Benefit Assessment Act (Act) will accept this Annual Engineer's Report stating the Board's intention to levy benefit assessments for flood control purposes for the 2008-09 Fiscal Year and set public hearing; and

WHEREAS, public notice will be published as required by State of California Government Code and Alameda County Ordinance Code provisions; and

WHEREAS, by Resolution on June 16, 2008, Board will confirm the Annual Engineer's Report for the Benefit Assessment Program and adopt the assessment to be levied against each parcel;

NOW, THEREFORE, the following assessment, with no increases from the prior year, is made in order to cover the portion of the estimated cost of flood maintenance, operation, acquisitions, improvements, and costs and expenses incidental to be paid by the District. Designated capital reserves represent the accumulation of funds over time that are set aside for specific future flood control projects.

TABLE 3 – ESTIMATED REVENUE AND APPROPRIATIONS

Alameda County Flood Control & Water Conservation District
 Benefit Assessment Program
 Estimated Revenue and Appropriations
 2008 – 2009 FISCAL YEAR

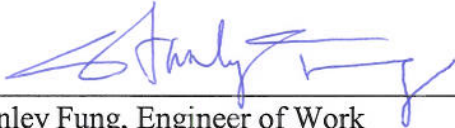
Budget Organization	Flood Control Zones	Total Beginning Fund Balance Available (Estimated)	ESTIMATED REVENUE				Appropriations	Designated Capital Reserves
			Property Taxes	Misc. Revenue	Benefit Assessment	Total Revenue		
270311	2	2,551	2,782	767	1,608	5,157	6,708	1,000
270321	2A	2,266	217	86	0	303	569	2,000
270331	3A	13,359	3,366	467	1,451	5,284	10,043	8,600
270341	4	408	189	97	204	490	898	0
270351	5	20,267	5,442	1,064	2,106	8,612	10,079	18,800
270361	6	16,062	3,329	1,073	1,691	6,093	6,455	15,700
270371	9	292	161	25	240	426	518	200
270381	12	9,642	5,701	606	2,046	8,353	10,295	7,700
270391	13	8,079	680	273	0	953	3,032	6,000
TOTALS		72,926	21,867	4,458	9,346	35,671	48,597	60,000

(Dollars X 1,000)

FC BAP Engineer's Report
FY2008-09

The recommended assessments upon the several subdivisions of land within the District are in proportion to the estimated benefits to be received by the subdivisions, respectively, within the District and each of the listed zones, as described in the Boundary Map on file at the Agency's Elmhurst Street office in Hayward, CA.

By:



Stanley Fung, Engineer of Work
R.C.E. 39557, Expires 12/31/09

Dated: 5-1-08