



2015-16 Benefit Assessment Report

Santa Barbara County Flood Control & Water Conservation District



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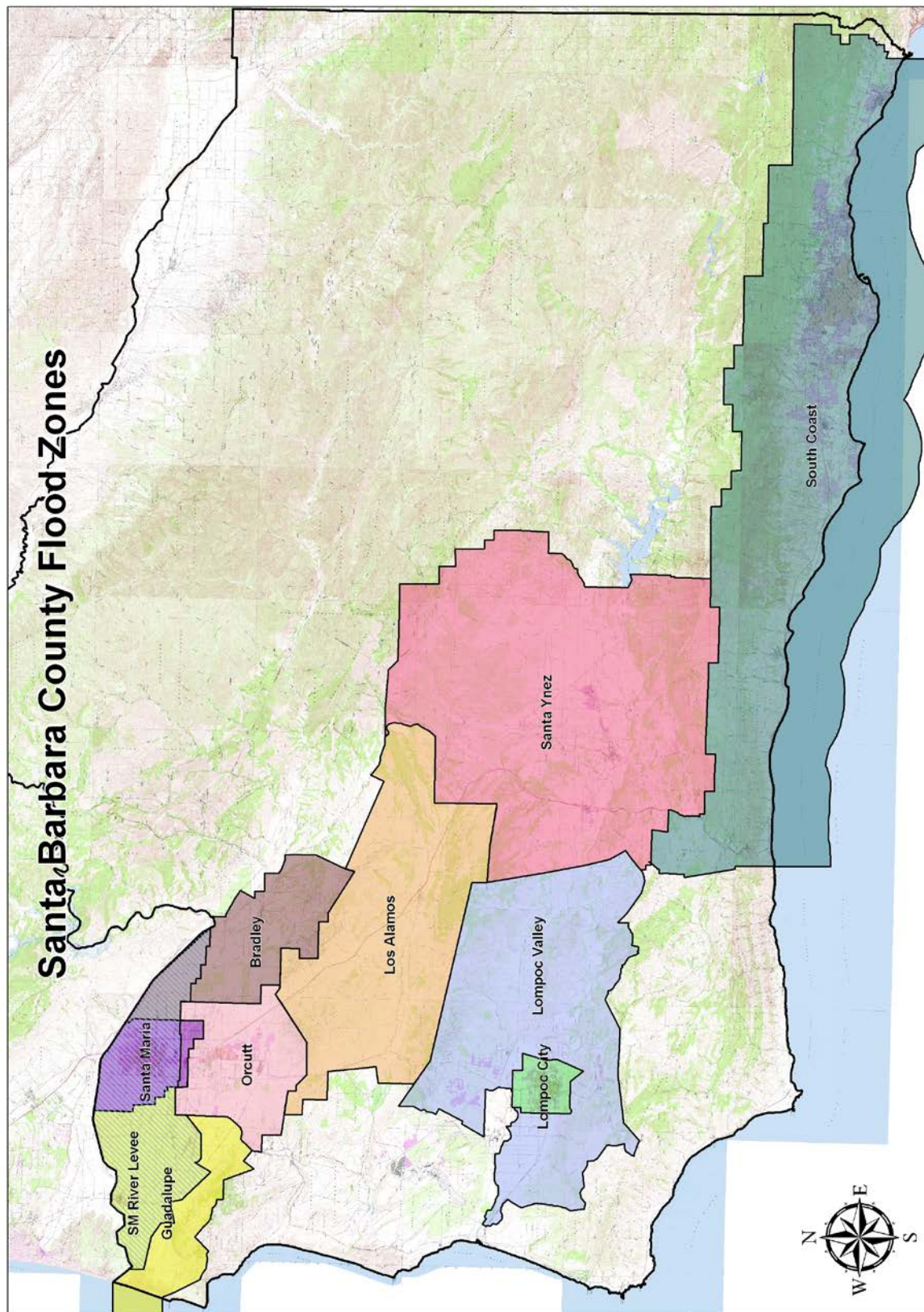
SUMMARY

IN SUMMARY, THIS REPORT AND THE APPENDED ASSESSMENT ROLLS SHOW:

1. The Santa Barbara County Flood Control and Water Conservation District performs a vital and necessary service for the residents of the District.
2. The residents of the District have a substantial investment in the system that has been installed over the past sixty years.
3. In order to supplement the declining revenues after Proposition 13 in the late 1970s and to enable the District to maintain and operate the system and construct some capital improvements on a reduced scale, the District, under the authority of Assembly Bill 549 levied benefit assessments. This assessment was approved by a 2 to 1 majority of the voters at the General Election of 1980.

Assessment rates are based upon the proportionate amount of stormwater runoff. These rates vary from Flood Zone to Flood Zone and are based on the long-range cost of system operation and maintenance and of the remaining needed capital improvements for the Zones. In the Primary Election of 1996, the voters approved an increase in the Benefit Assessment rate in the South Coast Flood Zone. The increase was requested to enable the District to perform its maintenance functions and to address the list of much needed capital improvement projects in light of the significant cost increases that had occurred since the inception of the Benefit Assessment program. In no Zone would the proposed fiscal year 2015-16 Flood Control Benefit Assessment rate exceed \$22.93 per Basic Assessment Unit (Single Family Residence on a lot of 0.3 acres or less).

MAP OF FLOOD ZONES



I. INTRODUCTION

This report presents for approval by the Board of Directors a continuation of the Benefit Assessment Program for financing flood control services performed by the Santa Barbara County Flood Control and Water Conservation District.

The program was originally developed to supplement reduced property tax in order to keep the flood protection system of dams, channels, pumping stations, storm drains, etc., upon which the lives and property of District residents depend, in a safe and effective condition.

Historically, the District levied District-wide and zone taxes on an ad valorem basis under the provisions of the District Act. After the passage of Proposition 13, special districts in the State that depended on ad valorem taxes for their source of revenue were suddenly in serious financial trouble. The State Legislature recognized the vital public safety service furnished by flood control districts and therefore passed Assembly Bill 549 (Frazee), which authorizes flood control districts to levy benefit assessments to help finance their operations. AB 549 permits assessments to be proportionate to the runoff from each parcel of property and requires that the levy of such assessments be approved by a vote of the people being assessed. No other mechanism exists today and no other legislation is being considered which would provide adequate funding for these flood control services.

This report describes the extent and functions of the existing flood control system that was constructed in the sixty (60) years between 1955 and 2015 and extends into and protects cities plus the unincorporated areas of the District. It describes the reliance the community has placed on the system and the resultant maintenance and repair obligation inherent in its ownership. It describes the resources required to respond to emergencies and to meet minimum standards of safety and operational effectiveness.

The District's financial situation and the need for continuing supplemental financing are explained. The concept and mechanics of the proposed benefit assessment are described in detail and tables are presented which indicate to each property owner the approximate amount of their assessment.

II. BACKGROUND DATA ON SANTA BARBARA COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT AND ZONES

The State Legislature created the Santa Barbara County Flood Control and Water Conservation District in 1955 following the recognition of the need for the construction of flood control, drainage, water supply, and water conservation facilities in Santa Barbara County.

In general, the District was formed to provide for the control and conservation of flood and stormwaters, the protection of watercourses, watersheds, public highways, life, and property from damage or destruction from such waters, and the prevention of waste, degradation, or diminution of the water supply, and the development and importation of water for beneficial use within the District.

The District's boundaries coincide with those of Santa Barbara County; the Board of Supervisors of the County of Santa Barbara is also the Board of Directors of the District; and various officers, assistants, deputies and employees of the County also perform their same duties for the District. The District is divided into ten (10) active flood control zones. Included in the ten zones are all the eight cities in the County.

The primary service provided by the Flood Control District is operating and maintaining the existing flood protection system and correcting existing problem areas as required. Some of the needed facilities have been completed in several zones while other zones still have some flooding and erosion problems to be solved. For this reason, the benefit assessment rates being proposed will not be the same for all zones of the District.

III. REASONS FOR BENEFIT ASSESSMENTS

Because of its geographic, meteorological, topographic and geological setting, Santa Barbara County is exposed to flood, erosion and mudflow hazards, which have the potential for catastrophic loss of life and property.

Public safety in this hazardous environment has been provided for by the construction over the past sixty (60) years of an extensive flood protection system with a replacement value in excess of well over \$1 billion.

The existence and effectiveness of this system has been relied upon by policy makers in planning community development for many years. Residential, commercial and industrial developments have been approved in the valleys and plains on the basis that the dams, debris basins, channels and storm drains on which they must depend for safety will be maintained in a safe and effective condition. Federal flood insurance rates are also based upon the effective performance of the system.

Continuance of the Benefit Assessment Program is necessary to enable the District to effectively maintain the existing flood control facilities and to maintain its capability to meet flooding emergencies during high intensity storms. Another vital function dependent upon Benefit Assessment funding is the fulfillment of this community's obligations under the provisions of the Federal Flood Insurance Program with regard to staff work necessary to monitor and control development in flood plain areas.

IV. BENEFIT ASSESSMENT PROGRAM

A. Authority

The levying of a benefit assessment for flood control services is authorized by Chapter 6.1 (commencing with Section 54701), Division 2, Title 5 of the California Government Code.

The Flood Control Benefit Assessment Program was approved by the voters of the District by a 2 to 1 majority at the General Election of November 4, 1980.

B. Purpose

The purpose of the proposed benefit assessment is to supplement other available but limited revenues sufficiently to keep the existing flood protection system in a safe and effective condition, to respond to emergencies, to perform maintenance and repair and to provide for the construction of a limited number of projects.

The assessment program is based on the assumption that the Flood Control District would receive its "pro rata" share of County revenue entitlements under the provisions of Article XIII A of the Constitution. This assumption is made because AB 549 provides in part that the Board of Directors may levy assessments "on the basis of estimated benefits sufficient to cover the cost not otherwise offset by other available revenue for providing flood control services within the District, or any zones thereof...".

C. Concept

As authorized by the statute cited above, it is proposed to levy an assessment on each parcel of real property, except that an assessment shall not be imposed on a federal, state, or local government agency. The assessment is to be levied in proportion to benefits received. The statute provides that the benefits received "may be determined on the basis of the proportionate stormwater runoff from each parcel".

To determine the proportionate stormwater runoff from each parcel, it is necessary to know the area of the parcel and its "runoff factor". The area of a parcel can be determined from existing data. The runoff factor is a measure of the amount of water that will flow off a parcel compared to the amount of rainfall that falls on the parcel in relationship to other parcels. It is expressed as a decimal. Land used for lawn, agriculture and similar uses has a low runoff factor. Land which has been improved by adding roofs, driveways and other impervious areas has a higher runoff factor.

D. How to Compute the Assessment

Factors affecting stormwater runoff are:

1. Size: Larger parcels contribute more runoff than smaller ones of the same character.
2. Land Use: Parcels with a greater degree of development (impervious surfaces such as: roofs, driveways, storage or parking areas, etc.) would contribute more runoff than a same sized parcel with less development. Irrigated lands contribute more runoff than non-irrigated lands because the soil is usually more saturated and absorbs less rainfall.

The following table shows the various land use categories and runoff factors to assign parcels to assessment group codes:

ASSESSMENT LAND USE CATEGORIES	RUNOFF FACTOR	GROUP CODE
Commercial & Industrial	0.8	A
Institutions & Apartments	0.6	B
Single Family Residential & Small Multiple (2 to 4 units), Cemeteries	0.4	C
Irrigated Agriculture, Golf Courses	0.03	D
Un-irrigated Agriculture, Vacant Land	0.003	E

Computation of Units for Each Parcel:

The Basic Assessment Unit (BAU) is the proportionate runoff from a single-family residential parcel with an area of 0.3 acre or smaller. Larger residential parcels and other land use categories will have multiples of the basic unit.

One (1) Unit = (minimum area) x (single-family residential runoff factor) or One (1) Unit = (0.3 acre x 0.4).

The number of assessment units for all parcels (other than single family residential larger than 0.3 acres) is determined by the following equation:

$$\text{Number of Units} = \frac{(\text{Area of Parcel in acres}) \times (\text{Land Use Runoff Factor})}{\text{One Basic Assessment Unit}}$$

Land Use Ratios for Parcel Size 0.3 Acre & Smaller:

$$\text{Group C: No. of BAU} = \frac{(0.3 \text{ acre}) \times (0.4)}{(0.3 \text{ acre}) \times (0.4)} = 1.0 \text{ BAU}$$

$$\text{Group D: No. of BAU} = \frac{(0.3 \text{ acre}) \times (0.03)}{(0.3 \text{ acre}) \times (0.4)} = .075 \text{ BAU}$$

$$\text{Group A: No. of BAU} = \frac{(0.3 \text{ acre}) \times (0.8)}{(0.3 \text{ acre}) \times (0.4)} = 2.0 \text{ BAU}$$

$$\text{Group B: No. of BAU} = \frac{(0.3 \text{ acre}) \times (0.6)}{(0.3 \text{ acre}) \times (0.4)} = 1.5 \text{ BAU}$$

$$\text{Group E: No. of BAU} = \frac{(0.3 \text{ acre}) \times (0.003)}{(0.3 \text{ acre}) \times (0.4)} = .0075 \text{ BAU}$$

Parcel Size Larger Than 0.3 Acre:

Group C: The portion of any single-family residential parcel in excess of 0.3 acre is assessed at Group D (irrigated land) rate.

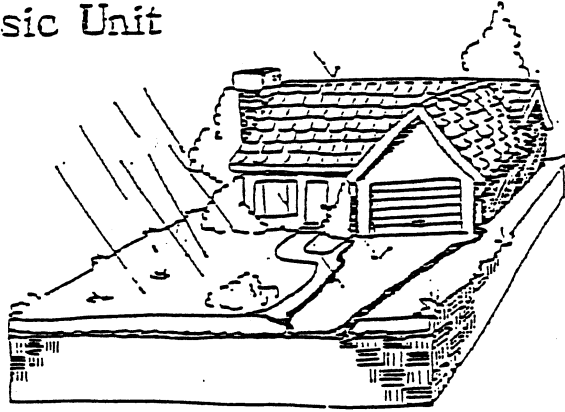
THEREFORE:

$$\text{No. of Units} = \frac{(\text{Parcel Area in acres} - 0.3) \times (0.03)}{(0.3 \text{ acre}) \times (0.4)} + 1 \text{ unit}$$

OR:

$$\text{No. of Units} = (0.25) \times (\text{Parcel Area in acres} - 0.3) + 1 \text{ unit}$$

Basic Unit



Other groups are computed as shown below.

$$\text{Group D: No. of Units} = \frac{(\text{Parcel Area in Acres}) \times (0.03)}{(0.3 \text{ acre}) \times (0.4)}$$

OR:

$$\text{No. of Units} = (0.25) \times (\text{Parcel Area in acres})$$

$$\text{Group A: No. of Units} = \frac{(\text{Parcel Area in acres}) \times (0.8)}{(0.3 \text{ acres}) \times (0.4)}$$

OR:

$$\text{No. of Units} = (6.67) \times (\text{Parcel Area in acres})$$

$$\text{Group B: No. of Units} = \frac{(\text{Parcel Area in acres}) \times (0.6)}{(0.3 \text{ acres}) \times (0.4)}$$

OR:

$$\text{No. of Units} = (5.0) \times (\text{Parcel Area in acres})$$

$$\text{Group E: No. of Units} = \frac{(\text{Parcel Area in acres}) \times (.003)}{(0.3 \text{ acre}) \times (0.4)}$$

OR:

$$\text{No. of Units} = (.025) \times (\text{Parcel Area in acres})$$

E. Determination of 2015-16 Unit Assessment Rate

The District is authorized by County Ordinance No. 3150 to increase the assessments by a percentage not greater than the percentage increase in the Consumer Price Index during the preceding year.

F. Amount of Proposed Assessment for 2015-16 and Description of Property Subject to Assessment

The amount of the proposed benefit assessment for 2015-16 for each parcel of property on which a benefit assessment is proposed to be levied, together with a description of each such parcel, is contained and shown in the assessment roll attached to this report as APPENDIX 1, and both the assessment roll and APPENDIX 1 are incorporated herein and made a part of this report by this reference.

In addition to the information contained in this report, the official Santa Barbara County Assessor's map books and other records in the office of the County Assessor are hereby referred to and by this reference are incorporated in this report. The Assessor's map books, together with APPENDIX 1, contain sufficient information for each property owner to verify the area of his or her parcel and its land use.

For the convenience of the public, a copy of the assessment rolls showing the amount of the proposed benefit assessment and containing a description of the property subject to such assessment will be placed on file at the following locations:

1. **Clerk of the Board of Supervisors**
County of Santa Barbara
 Administration Building, 4th Floor
 105 E. Anapamu Street
 Santa Barbara, CA 93101

2. **Fifth District Office - Santa Maria**
County of Santa Barbara – Betteravia Government Center
 511 E. Lakeside Parkway, Suite 141
 Santa Maria, CA 93455

3. **Santa Barbara County Flood Control and Water Conservation District**

Naomi Schwartz Building
130 E. Victoria Street, Suite 200
Santa Barbara, CA 93101

4. **Fourth District Office - Lompoc County of Santa Barbara**

100 East Locust Avenue, Suite 101
Lompoc, CA 93436

G. Limitations on Assessments

To assure the voters that benefit assessments in future years will not rise, without limit, it is proposed that the Basic Assessment Rate for each zone be determined at this time and that the rate then be indexed to the rate of inflation so as to account for inflation costs in future years. This would mean that the assessments could not increase by more than the same rate as inflation, as determined by the Consumer Price Index, and thus the true cost of the assessments would remain a constant one to the citizenry. An assessment increase beyond that of the inflation index effect would require a new election. The rates shown in Table 1 establish the actual rates for Fiscal Year 2015-16.

H. Implementation Procedures

In accordance with the authorizing legislation, implementation of a benefit assessment requires the following actions:

- a. Filing a report
 - b. Notice of hearing
 - c. Public Hearing before the Board of Supervisors
 - d. Adoption of ordinance and resolution by Board of Directors
 - e. Delivery of assessment roll to Auditor-Controller
 - f. Collection of the assessment along with the tax collection
1. The authorizing legislation requires that a written report contain a description of each parcel and the amount of the assessment for each parcel be prepared and filed with the Clerk of Board of Supervisors. This report is required by the authorizing legislation.
 2. Notice of Hearing: Notice of the time, date and place of hearing on the report must be published pursuant to Section 6066 of the Government Code and at least three notices shall be posted in public places within the zones. The notice must be published at least two weeks before the public hearing.

3. Public Hearing: At the public hearing, the Board of Directors shall hear and consider all protects.
4. Adoption of Ordinance and Resolution: At the conclusion of the hearing, should the Board determine to levy an assessment, it may adopt, revise, change, reduce or modify any assessment and shall make its determination upon each assessment and thereafter, by resolution, shall confirm the assessments.
5. Delivery of Assessment Roll to Auditor-Controller: The assessment roll must be delivered to the Auditor-Controller by August 10, 2015, in order to be incorporated into the 2015-16 tax collections. The assessment roll will be delivered in the form of computer tapes containing all of the required information in the format specified by the Auditor-Controller.
6. Collection of Assessment Along with Tax Collection: The assessment is to be levied and collected at the same time and in the same manner as the general tax levy for County purposes.

I. Schedule

Ordinance No. 3150, the Benefit Assessment Ordinance specifies that the confirming resolution shall be adopted no later than August 15 in the fiscal year during which the assessment is to be levied and collected.

V. GENERAL BACKGROUND

A. Historical Development

Construction of the facilities which make up the flood control and drainage system began in 1950 and has continued up to the present time. The following summary shows the major facilities which the District maintains.

DISTRICT MAINTAINED FACILITIES

- 42 miles of closed conduits
- 22 miles of lined channels
- 50 miles of improved earth channels
- 150 miles of unimproved earth channels
- 24.5 miles of levees

TOTAL 288.5 MILES OF LEVEES AND CHANNELS

38 retarding and recharge basins
25 debris basins
10 sediment trapping basins

TOTAL 73 SPECIAL FACILITIES

It is estimated that it would cost well over \$1 billion to replace this system at today's dollars.

B. Duties and Responsibilities

As a result of the construction of this major flood control system, District operational and maintenance requirements have increased commensurately. The flood control system cannot be left unattended or unmaintained if it is to continue to protect life and property.

The operational and financing impact resulting from the degree of completion of the District's flood control system is that an increasing proportion of available District resources are required to operate and maintain the system with a resultant lower amount of so-called discretionary funds available for new construction, major facility repair, rehabilitation or replacement.

C. Existing Physical Plant

The physical plant, comprising storm drains, channels, dams and debris basins, is an integral part of the community. Transportation, utility and communication systems have been installed on the basis that the flood protection system will remain in good working order. Almost every community--whether hillside, valley or flat land -- is situated with an inherent flood, erosion, overflow or debris problem and is habitable only to the extent that the flood protection system is in good working order. The primary components of the flood control system are:

1. Urban Drainage: Every community is served by the urban drainage system through several hundred drainage inlets throughout the District. These inlets are the critical points in the system. If they cannot drain to downstream facilities, or if they become plugged, floodwaters will accumulate in buildings, streets, schools and homes. The inlets discharge into many miles of underground storm drain pipes which carry the water safely to a major channel. Keeping the system in operation and repairing or replacing worn or damaged facilities is a major ongoing obligation.

2. Major Channels: The 264 miles of major channels perform two functions: they carry the enormous peak flood runoff from the hills and uplands safely through the developed communities in the valley and coastal plain; and, they provide an outlet for the extensive urban drainage system extending throughout urbanized areas. Maintenance and repair of the channels is a major ongoing obligation. Wherever possible, the District encourages the preservation of natural creek channels as open space green belts. These generally require more maintenance than modified channels.
3. Debris Basins: The major channels and the storm drains are effective only if they are clear and free to carry storm flows. Flood runoff from the hillsides, and particularly from those hillsides recently denuded by fires, slides or developments, is heavily laden with sand, silt and mud. The debris basins perform the function of settling out the sand, silt and mud so the clear water can safely flow through the channels and drains. Keeping these basins cleared and ready for floods is a major ongoing obligation.
4. Flood Control: The District's dams and retarding basins perform several functions; flood control, debris control, and water conservation. They require constant attention to assure the structural stability of the dams and the operational readiness of the mechanical equipment such as valves and gates.
5. Flood Warning System: Flood Control works are not economically justified on the Santa Ynez River. In order to give residents along the river time to evacuate themselves, equipment and livestock when flood is pending, the District operates an elaborate flood warning system. It includes telemetered rain gages, water level sensors and dam gate position indicators. Data from the telemetry is fed into a computer which generates flow forecasts. This system requires ongoing maintenance and operation by expert personnel or it will not function when needed.

VI. PROGRAM DEFINITIONS AND OBJECTIVES

The following paragraphs describe the District's programs and objectives, indicating the reliance placed on the system and the incumbent obligations attached.

A. Emergency Storm Response

During flood fights, the District staff immediately changes into an emergency response organization, redeploying the staff to flood-fighting and support activities. This emergency response mode involves

personnel in all categories engineering, technical, administrative, and maintenance in around-the-clock operations.

Activities in the emergency operations mode include both pre-planned routines such as the monitoring of all flood facilities and equipment; the operation of dams and channel gates; and the provision of logistics support, field operations headquarters and responses to emergency situations.

In addition to the personnel redeployed to the emergency response operation from within the organization, reserves or other available funds are required to obtain private sector services and equipment for emergency debris removal and repair. Some of these costs may be partially reimbursed by State or Federal disaster assistance, but from an emergency response cash flow standpoint, the District must have such funds immediately available for these purposes.

B. Operation and Maintenance

The Operation and Maintenance Program is one of the District's highest priority ongoing programs. Included in the program are the normal operation of the District's dams, channels and other flood protection facilities and the routine, non-routine and emergency maintenance and repair of these facilities. The District performs both force account and contract work under the Operation and Maintenance Program. Maintenance of pumps, debris basins, dams and storm drain facilities prevents minor storm problems from becoming major flood problems. In operation of equipment or blockage caused by trash or mud could unnecessarily result in extensive damage to private property in any part of the District. The Operations and Maintenance Program includes the routine maintenance and operations of dams, 264 miles of channels and storm drains, and 25 debris basins.

C. Storm Rehabilitation Program

This program provides for specific post-storm rehabilitation of flood control facilities damaged in any storm disaster. The objective of the program is to return the flood control system back to the state of readiness that existed prior to the storms to prevent future hazard to life and property. This program includes the removal of debris from access roads, reservoirs, debris basins, and reconstruction and repair as necessary.

The Storm Rehabilitation Program enables the District to concentrate its own resources in an effective manner to accomplish the following:

1. Assess storm damage quickly and completely.

2. Allocate District resources on a priority basis to rehabilitation and repair projects.
3. Maximize efforts to get State and Federal funding, where possible.
4. Complete rehabilitation work as soon as possible to prevent further damage and provide protection from subsequent storms.

Due to the time lag between the request for State and Federal aid and the possible receipt of funds, the District must utilize available funds to repair storm-damaged facilities.

Repair of storm damage to District facilities on a rush priority basis is important as these facilities are vulnerable to further damage from subsequent storm activity. Delays in corrective measures also increase potential for further losses to the public.

D. Dam Safety

As a dam owner, the District is exposed to a substantial potential liability because of the catastrophic losses that could occur in the event of a dam failure.

The objective of the Dam Safety Program is to assure the continuing safety of the dams in their flood control and water conservation functions. One of the District's dams comes under the State's jurisdiction from a safety standpoint because of size and storage capacity, and as a result, must meet State standards. The State has authority to order rehabilitation and repair where safety issues warrant.

E. Debris Control

The District operates and maintains 25 debris basins. These constitute the primary debris control system within the District. The dams and debris basins restrain rock, sand, silt and mud that would otherwise clog and damage channels that could result in flooding of the adjacent property and downstream flood plains.

The objectives of the Debris Control Program include the prevention of debris flow; the planning and construction of adequate debris control facilities; the routine, scheduled clearance and disposal of debris from basins and dams; and the overall management of debris flow through channels. Major debris basin clearance is usually a contract job.

F. Major Repairs

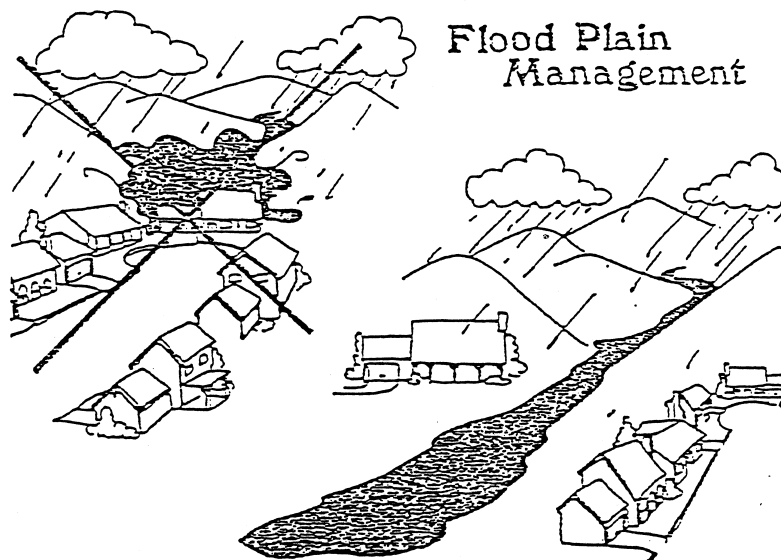
The primary objective of a Major Repair Program is to provide the resources necessary to repair identified deficiencies and breakdowns in the flood control system. Activities performed to meet program objectives include channel levee and pipe repairs; restoration of debris basins, repair of access roads; and replacement of operating gates and valves as needed.

G. Correction of Flooding Problems

The District has historically responded to the need for alleviation of flood, erosion and mudflow hazards by allocating a portion of its zone tax levy revenue for construction of new flood protection projects. All improvement projects that the District has constructed have been authorized by the Board of Directors at public hearings. If the work is to be done within the City boundary, the project must also be approved by the City Council.

In some zones, substantial work remains to be completed before the major flooding and erosion problems can be considered solved.

A portion of the assessment revenue would go toward new construction in those zones with capital work remaining; hence, the assessment rate would vary from zone to zone. It is anticipated that the assessment rate would drop as the capital program is completed in each zone.



H. Flood Plain Management

The objective of the Flood Plain Management Program is to prevent future flood hazards being created in developing areas subject to flooding and to forestall or eliminate the necessity of constructing expensive flood control facilities later on. This is one of the most important District activities.

Benefits derived from this program include the prevention of losses in flood-prone areas and reduced need for public emergency response during storm activity.

The Flood Plain Maps developed by the Federal Emergency Management Agency for Santa Barbara County and the eight cities are a valuable tool in regulating development in Flood Plain areas.

I. Santa Ynez River Flood Warning System

In order to give occupants of flood hazard areas along the Santa Ynez River advance warning of pending floods, the District operates the Flood Warning System previously described. This system proved its value during the 1978 flood, when ample warning was given, which permitted advance measures to be taken which reduced flood losses.

**TABLE 1 – FLOOD ZONE BENEFIT ASSESSMENT RATES & MINIMUM
PARCEL ASSESSMENT PER CATEGORY**

**SANTA BARBARA COUNTY FLOOD CONTROL AND
WATER CONSERVATION DISTRICT
FISCAL YEAR 2015-16**

	Group A		Group B		Group C		Group D		Group E	
	FY 2015-2016		FY 2015-2016		FY 2015-2016		FY 2015-2016		FY 2015-2016	
	\$/Ac	Min \$ Assmt	\$/Ac	Min \$ Assmt	\$/Ac ¹ (over 0.3 Ac only)	Min \$ Assmt	\$/Ac	Min \$ Assmt	\$/Ac	Min \$ Assmt
Bradley #3	40.94	12.29	30.70	9.21	0.00	6.18	1.53	0.45	0.15	0.04
Guadalupe #3	21.68	6.50	16.26	4.89	0.00	3.26	0.82	0.25	0.08	0.02
Lompoc City #2	91.46	27.44	68.58	20.57	0.00	13.73	3.44	1.03	0.33	0.09
Lompoc Valley #2	35.72	10.70	26.77	8.03	0.00	5.34	1.33	0.40	0.14	0.03
Los Alamos #1	45.41	13.63	34.07	10.21	0.00	6.81	1.70	0.50	0.17	0.04
Orcutt #3	27.22	8.17	20.41	6.13	0.00	4.09	1.02	0.30	0.10	0.03
Santa Maria #3	87.07	26.13	65.31	19.64	0.00	13.05	3.27	0.99	0.30	0.09
SMR Levee	23.49	7.05	17.62	5.29	0.00	3.54	0.87	0.27	0.09	0.02
Santa Ynez #1	20.06	6.02	15.05	4.51	0.00	3.00	0.75	0.23	0.08	0.02
South Coast #2	152.85	45.86	114.63	34.39	0.00	22.93	5.73	1.72	0.57	0.17

GROUP A - Commercial Industrial.

GROUP B - Institutions and Apartments

GROUP C - Single-family residential and small multiple (2 to 4 units), cemeteries.

GROUP D - Irrigated agriculture, golf courses.

GROUP E - Dry farmed agricultural, vacant ground.

Note: A \$1.00 per parcel assessment is added per Resolution No. 82-209 pursuant to Government Code Sections 29304 and 51800.

¹Minimum assessment included up to 0.3-acre lot. Any single family "Group C" LOT AREA over 0.3 acres will be additionally charged in accordance with the schedule for "Group D".

APPENDIX 1